

Agenda
BIGGS UNIFIED SCHOOL DISTRICT
SPECIAL MEETING OF THE BOARD OF TRUSTEES
BOARD ROOM – 300 B Street
September 16, 2020
6:30 p.m. Open Session

District COVID-19 Protocol

* Guidelines on use of facial coverings – Staff and visitors entering any District building is required to wear a facial covering. Disposable masks will be available.

* Guideline on social distancing – Staff and visitors are asked to maintain a minimum of 6 feet between people or wear face covering when not possible.

OPEN SESSION

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. APPROVAL OF AGENDA

5. PUBLIC COMMENT

Anyone wishing to address the Board on items on or off the agenda may do so at this time. No action may be taken on items that are not listed as Action Items. Comments are limited to 3-5 minutes and 20 minutes each subject matter.

6. CONSENT AGENDA

All matters listed under the Consent Agenda are routine and will be acted upon by one motion and vote. If an item needs further clarification and/or discussion, it may be removed from the Consent portion of the agenda and then be acted upon as a separate item.

Pg 2 A. Inter-district Agreement Request(s) for the 2020 – 2021 school year

7. ACTION ITEMS

Pgs. 3-39 A. Approve Learning Continuity and Attendance Plan

Pgs.40-173 B. Approve Unaudited Actuals for 2020/2021

Pgs. 174-177 C. Adopt Resolution 2020/2021 #6 – Adopt the “Gann” Limit for Fiscal Year 2020/21

8. PERSONNEL ACTION ITEMS

- A. Approve Hiring of Kiersten Scannell as Multi Subject Teacher at Biggs Elementary School
- B. Approve Hiring of Nicholas Caldwell as Bus/Grounds/Custodian for Biggs Unified School District

9. INFORMATION ITEMS

10. ADJOURNMENT - Notice to the Public: Please contact the Superintendent’s Office at 868-1281 ext. 250 should you require a disability-related modification or accommodation in order to participate in the meeting. This request should be received at least 48 hours prior to the meeting in order to accommodate your request.

BIGGS UNIFIED SCHOOL DISTRICT

Meeting Date: September 16, 2020

Item Number: 6A
Item Title: Inter-district Agreement Request(s)
Presenter: Doug Kaelin, Superintendent & Donna Cyr, Admin. Assistant/HR Officer
Attachment: None
Item Type: Consent Agenda Action Report Work Session Other:

Background/Comments:

We have received the following interdistrict transfer requests. After reviewing each one with Board Policy and Administration Regulations 5117, we make the following recommendations.

| <u>2020-2021 School Year</u> | <u>From:</u> | <u>To:</u> | <u>Action & #:</u> |
|------------------------------|--------------|------------|------------------------|
| 1. (7 th grade) | Gridley | Biggs USD | Accept |
| 2. (3 rd grade) | Biggs USD | Oroville | Release |
| 3. (2 nd grade) | Biggs USD | Oroville | Release |
| 4. (4 th grade) | Biggs USD | Oroville | Release |
| 5. (8 th grade) | Oroville | Biggs USD | Accept |
| 6. (5 th grade) | Oroville | Biggs USD | Accept |
| 7. (6 th grade) | Gridley | Biggs USD | Denied |
| 8. (4 th grade) | Gridley | Biggs USD | Denied |
| 9. (3 rd grade) | Live Oak | Biggs USD | Accept |
| 10. (1 st grade) | Live Oak | Biggs USD | Accept |
| 11. (7 th grade) | Live Oak | Biggs USD | Accept |
| 12. (10 th grade) | Live Oak | Biggs USD | Accept |
| 13. (4 th grade) | Biggs USD | Manzanita | Denied |
| 14. (2 nd grade) | Biggs USD | Manzanita | Denied |
| 15. (11 th grade) | Biggs USD | Gridley | Release |
| 16. (Kinder.) | Thermalito | Biggs USD | Accept |
| 17. (10 th grade) | Thermalito | Biggs USD | Accept |
| 18. (2 nd grade) | Thermalito | Biggs USD | Accept |
| 19. (Kinder.) | Biggs USD | Gridley | Release |

Fiscal Impact: We will have a loss of ADA for those outgoing transfer requests and an increase of ADA for those incoming transfer requests.

Recommendation: The Superintendent recommends action as indicated.

Learning Continuity and Attendance Plan Template (2020–21)

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

| Local Educational Agency (LEA) Name | Contact Name and Title | Email and Phone |
|-------------------------------------|-------------------------------|--|
| Biggs Unified School District | Doug Kaelin Superintendent | dkaelin@biggs.org (530) 868-1281 ex 250 |

General Information

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

The unprecedented COVID-19 pandemic has affected the entire Biggs Unified School District community and drastically altered the lives of our students, families, and staff. The unexpected closure of schools in March 2020 has impacted the physical, social, emotional, and educational needs of our students and caused high levels of stress and trauma to them and their families.

The closure of schools has impacted many students and families by challenging their ability to access basic services. The broader economic impacts of the pandemic, including increased unemployment, have increased existing challenges such as food insecurity and access to technology/connectivity. Families and students have also been impacted by the physical separation from targeted supports and services that are typically provided in-person, including many services for English Learners, Foster Youth, Homeless Youth, and Students with Disabilities. The COVID-19 pandemic has also resulted in increased isolation and disconnection due to the physical and social separation from the classroom and school community. Curriculum pacing, traditional methods of instruction, and assessments of student learning have also been disrupted.

When students and staff return to school, they will put new practices in place for learning moving around the facilities, and interacting with one another. Face masks, implementing social distancing protocols, staggering schedules, providing additional cleaning, modeling hygiene practices, addressing learning loss, implementing

distance learning and in-person learning, implementing HomeSchool/Independent Study program, cohorting meals, protocols for communicating to parents and students, distributing technology, temperature checks, postponing assemblies and sports, providing professional development in technology and social emotional learning, changing the way we serve meals, and creating new desk arrangements are some of the things that have been implemented.

Finally, we have provided our staff and families with a Reopening Plan and multiple instructional models for accessing learning. We have had multiple stakeholder engagement meetings to seek feedback from our staff and parents for reopening school this fall. During the summer, the Principal held meetings with staff and parents to address any needs or concerns they had and provided updates from the County Health Department Guidance. The Superintendent met weekly with the maintenance staff

Stakeholder Engagement

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

BUSD efforts to solicit stakeholder feedback to inform the district's Learning Continuity and Attendance Plan began in June and has continued throughout the development process. The district's phased planning process toward the reopening of schools explicitly identified Research, Survey, and Data Collection as the first and foundational phase of planning. Engaging in outreach and surveying stakeholders have provided and continues to provide staff valuable input to inform the district's planning in Academics, Attendance & Engagement, Culture & Climate, Nutrition Services, and Public Health. The district met with our homeless liaison, ELD parents group and social economic group.

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

Zoom meeting could be attended remotely, emails and goggle doc

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

BUSD administration met with all of the community stakeholders, BUSD board members, and county officials to gather information to guide all district level decisions. Biggs Unified School District published several parent/community surveys to assess the stakeholders needs and opinions about in-person instruction vs. distance learning. Teachers were asked to complete a survey relating to workplace safety during the COVID-19 pandemic. BUSD followed all recommendations from the California Department of Education, Butte County Office of Education, and the Centers for Disease Control.

Parents/Community: A majority of the parents have requested that we provide in-person instruction 5 days a week with social distancing and hygiene protocols in place. Some have indicated a need for their students to participate in remote learning

or a hybrid model. Teachers/Support Staff and Union Representatives: Sick leave, Family Medical Leave, safety protocols, and COVID exposure protocols were discussed at great length. Other items that were discussed were: The need to provide adequate PPE, identify essential standards, provide professional development in identified areas of need, provide technology and technology training, cleaning schedules, additional cleaning stations, thermometers, water bottle fill stations, support for truancy, staggering schedules, implement minimum days when needed, distribution of Chromebooks to students, changing Back to School Night format to be virtual.

Stakeholders indicated that they wanted school to return as normal as possible. The staff requested more PPE, improved technology, and training on virtual platforms and schoolwide protocols. Support for truancy was also an expressed concern. Additional Chromebooks and hotspots were purchased and have been distributed to students. Hand sanitizing stations were installed in each classroom and portable hand sanitizing stations will be distributed around high traffic areas on all campuses. Frequent handwashing was implemented and lessons in hygiene were provided by staff. Egress and ingress areas are established for different grade levels, for students who ride the bus, and for students who are dropped off by a family member or guardian. Volunteers are still welcome in the Biggs Unified School District but must fill out a wellness check and have their temperature checked daily when volunteering in the classroom. All volunteers must be approved by the site administrator before entering campus. Delivery Students and bus drivers wear masks and/or shields while being transported. While waiting for the bus, parents and students are encouraged to wear masks. Students will have their temperatures taken on the bus each morning. Lunch schedules and recess schedules have been staggered to limit cohorts mingling with each other. Seating for lunch will be expanded to include outdoor tables, in the cafeteria, and in open areas on the campus.

As was done during in person instruction, BES/RES has taken great care to emulate an educational schedule that is as close to “Normal” as possible. Consistency and familiarity is crucial for students and staff to manage such an immense shift in teaching and learning platforms.

Grade level and curriculum instruction teams worked to develop continuity in lesson delivery and scheduling. Acknowledgment that there are, at times students in several grade levels in one household, which makes the continuity of instruction vital for families to feel that they too, can manage the shift in education.

Each grade level developed their own instruction schedule that best aligned with specific development needs of each age group. The daily schedule including planned breaks and lunch remain consistent across all grade levels.

Attendance data is essential to student success, mental health, academic achievement and social interaction. Attendance protocol for Distance Learning (DL) and an attendance team has been developed to ensure immediate response to attendance problems. All stakeholders are responsible to report attendance or lack thereof. Specific guidelines are as follows:

- 59. • First absent - Teacher contact. If the teacher does not make contact, a second attempt will be made.
- 177. • Second absent in a week - Attendance team will reach out to parents.
- Third absent in a week - Principal calls
- Fourth absent in a week - Home visit from School Counselor and Principal.

A parent survey was made available to assess the need of technology in each home in the BES/RES schools. This survey prepared the staff and teachers for curriculum and technology pick-up prior to the opening day of school. Examples of survey questions include:

- Does your student have a computer?
- Does your home have WIFI?
- Will your student be attending Distance Learning with an assigned teacher or will your family chose Independent Study?
- Where will your student engage in the learning activities (Kitchen, Living room, Bedroom)?
- Who will your student be with during learning activities?
- Do you have any questions for the school at this time?

Continuity of Learning

In-Person Instructional Offerings

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

Through mid-July, the district was moving forward with plans to reopen school in a hybrid model, with students spending portions of the day/week at school sites receiving in-person instruction and completing the rest of their learning in a distanced setting. Providing as much in-person instruction as can safely be delivered is a priority of many stakeholders and acknowledged by the district as an important means of addressing learning loss, particularly for those groups of students who are most likely to be disproportionately impacted by school closures.

On July 22th the district, based on the recommendation of the Butte County Department of Public Health, concluded and announced that the 2020-21 school year would begin with full distance learning. This guidance detailed the conditions under which schools will be allowed to reopen, the requirements they will have to follow when bringing students back, and the conditions under which a school or district may have to return back to a full distance model after reopening. While current health conditions do not permit delivery of in-person instruction, the district is continuing to plan blended learning models so it will be prepared to bring students back once it is safe to do so. BUSD will continue to align decision-making to public health experts at the state and county level and to orders and guidance provided by Governor Newsom. Included below is the district's current thinking regarding instructional models, including scheduling and delivery methods. Please note that this planning is tentative and will continue to be responsive to state and county guidance and the district's own monitoring of community conditions and needs. Tentative planning includes: Modes of instruction:

- To meet health, safety, and learning needs, two modes of instruction will be offered for families to choose from. These will include a 100% distance learning model and a blended learning model which is part in-person and part distance. Students engaging in the blended learning model would receive part of their instruction each week at their school site.

- The district is preparing for potential shifts in instructional model as determined by public health conditions or student need. One strategy under consideration is the continued use of Google classroom in both in-person and distance learning. This would allow students at home to participate in instruction synchronously with students who are in the physical classroom space, including collaboration with peers in virtual groups. This model of delivery would maintain continuity of instruction in the event that one or more cohorts, schools, or the entire district needs to return to a full distance learning model.
- Lessons occurring in the classroom will be recorded, allowing for the cohort of students engaging in distance learning to participate simultaneously with students who are attending in-person. This will also provide a record of direct instruction and explanations for the concepts and assignments presented, allowing students who cannot participate synchronously to watch at a later time. This will also support students who need or might benefit from re-watching instruction.
- During times of the week when all students are engaged in the distance model, teachers will provide key supports that maintain the community of learning and meet identified student needs. These supports include office hours for students and family, small group and individual support for students, collaboration with co-teachers to prepare lessons, and professional learning with colleagues.

Cohorts

- To effectively coordinate with Butte County Public Health efforts to conduct contact tracing, students will be cohorted, or kept in designated clusters, as much as possible. Where this is not possible due to specific course enrollment, all district, state, and county guidelines will be followed to best ensure the health and safety of students and staff.
- Arrival/departure plans and lunch plans will be developed at each school to minimize bottlenecks and blending of cohorts.
- Passing periods will be minimized. Where possible, teachers will move classrooms rather than students. Site-based safety plans will include passing period safety measures.
- Cohorts of students participating in in-person instruction will be on the school site at designated days and times, with disinfection occurring between those times.
- Students who remain in a 100% distance learning mode at the elementary level will, wherever possible, be paired up with teachers who are delivering 100% virtual instruction (not teaching at a physical school site).
- Classroom activities will, wherever possible, provide for virtual peer collaboration between cohorts of students – using Zoom breakout rooms to group students who are in-person and engaging in distance learning.
- Cohort sizes will maintain necessary physical distancing, keeping at least 4 feet of spacing between students within classrooms. Current analyses of the district's physical space and classrooms have determined that most school sites have the capability to bring approximately 90% of students on campus for in-person instruction at any one time.

Secondary School Scheduling

- Secondary schools will continue to schedule students into seven courses and utilize a traditional 7 period day. This will maintain continuity with the existing scheduling model, staffing allocations, and alignment to exam schedules.

- Transition to a modified block schedule is possible and will be considered based upon need. This would result in periods 1, 3, 5 and 7 and periods 2, 4, and 6 being held on alternating days.

Staffing

- Some teachers will be designated as distance learning teachers. These teachers will be scheduled with students who are engaging in 100% distance learning, though some students who are in 100% distance learning will also be scheduled in classrooms that are working with in-person cohorts.
- As needed, some distance learning teachers may also be paired with in-person teachers to provide synchronous lessons. Additionally, based on student and family needs, teachers may need to work with students at other school sites.

Student Supports

- As each instructional program and related service is accounted for in terms of grouping for in-person attendance, a related services schedule will be developed for each site and determination made as to which related services will be provided on days of in-school attendance and as to which students and related services are deemed appropriate for continued virtual delivery.
- Most of the District's related service providers are able to provide their services in a virtual setting; many contracted providers have been providing services online for several years. However, some of the related services are more easily provided in person, including adapted physical education, behavioral support and consultation, orientation and mobility, etc. Services determined to be more appropriately provided on site will be scheduled for the days that the student(s) is scheduled on site as appropriate and practical given the health and safety needs resulting from the pandemic.
- Where possible, students with additional needs may be considered for additional in-person instruction. This would include students with disabilities, English Learner newcomers, homeless youth, and foster students.

Students who are Medically Fragile or have significant behavioral or physical support needs

- For our students who are medically fragile, the Special Education Department will work closely with Health Services and the student's physician to determine the degree to which the student can participate in a return to a physical school setting. The physician will determine what additional accommodations need to be provided to the student to mitigate the student's possible exposure. If the physician determines that the student cannot participate in school due to their medical condition, an IEP will be scheduled to determine if Home Individual instruction or virtual instruction is appropriate for the student. Accommodations can be provided for students with significant behavioral needs or significant physical support needs; however, if a student requires a degree of support that is in conflict with the current County Health recommendations, the IEP team will meet to determine if a virtual service delivery is more appropriate to meet the student's need while additional guidelines are in place.

The district's planning to mitigate risk of transmission between students, staff, and other community members while on campus includes, but is not limited to, a range of physical distancing protocols, facilities-related actions, and disinfection procedures. Key measures include:

- Physical distancing: Everyone must practice physical distancing, keeping at least 6 feet away from other people at all times. Physical distancing can sometimes be difficult to maintain, such as when walking in a hallway or in large crowds, making face coverings even more vital.
- Face Coverings: Wearing a cloth face covering is required for all BUSD staff, students, parents/guardians, and visitors unless it is not recommended by a physician or is inappropriate for the developmental level of the individual. Face shields may be used by teachers to enable students to see their faces and to avoid potential barriers to phonological instruction. Face shields with a cloth drape can also be used by those who are unable to wear face coverings for medical reasons.
- Ventilation and Air Flow: Sites will replace all HVAC filters 2-3 times per year, an increase to the current practice of once per year. Sites will run HVAC fans continuously throughout the 24 hour cycle, including when windows and doors are open. Windows and doors will be kept open, if possible, to increase airflow.
- Entrances and Exits: Parents/guardians will be encouraged to stay in cars when picking up/dropping off students and staggered start and end times will be considered. Visual cues, barriers, and signage will direct traffic flow, maintain distancing in any lines, and minimize interaction between families. Entry and exit points will be identified to limit close contact during high-traffic times.
- Designated 'Care Room': Sites will have a designated area for sick individuals where they can be isolated, assessed, and wait to be taken home.
- Classrooms: Classrooms will be arranged to allow for 6 feet of distance between all student desks/seating and for teaching staff at the front of the classroom. Good hygiene and physical distancing practices will be modeled and reinforced. Materials/supplies sharing will be limited and activities that bring students close together will be modified.
- Common Areas: Signage, cones, stanchions, and other visual cues will be used to direct traffic flow, encourage appropriate distancing practices, and help maintain cohorts.
- Recess and Play spaces: Strategies for limiting the mixing of large groups will include recess cohorts, staggered playground use, and limiting activities where multiple classrooms interact.
- Every desk will have a three sided barrier on the desk .
- Physical Education (PE) Classes and Athletics: Limited to activities that do not involve physical contact with other students or equipment until advised otherwise by state/local public health officials.

Proper disinfection procedures will be followed, with regular disinfection of high-touch areas throughout the day. Frequently touched surfaces include, but are not limited to door handles, light switches, sink handles, bathroom surfaces, tables, desks, and chairs. Staff will put inventory controls in place to order sufficient supplies including face coverings (individuals may be encouraged to use their own cloth face covering), face shields, hand sanitizer, disinfection materials, gloves, thermometers, and handwashing stations if sink access is insufficient.

Staff and students will be encouraged and provided instructions for self-screening for symptoms at home. Active screening, in which students and staff entering a site or bus are screened with a temperature check and review of signs/symptoms, will be implemented if determined to be necessary. Staff will work with Butte County Public Health to collect and track all illness-related information, support contact tracing, and coordinate a classroom, school, or district response as needed.

The district will continue to communicate with parents/guardians and students regarding plans and to solicit their input regarding the method of instruction that best meets their needs. BUSD recognizes that each of its students and families have different preferences for returning, and different criteria that will make them feel safe enough to do so. To assess individual student and family preferences/needs, a Learning Options Survey for the 2020-21 school year was administered in late July - early August. This survey included questions to assess technology access (device and connectivity), learning option preference (distance, blended, full in-person), distance learning priorities, and preferred means of communication. The information gained was used for planning purposes only and parents/guardians were not required to commit to a learning model at the time. The information obtained from the survey informed the district's efforts to create the best possible learning conditions for all students, parents/guardians, and staff.

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

| Description | Total Funds | Contributing |
|--|-----------------|--------------|
| <p>Personal Protective Equipment: Face coverings (masks and, where appropriate, face shields) to ensure that students, staff, and family entering schools sites and staff working in the community are minimizing the spread of respiratory droplets while on campus. Increased supplies of soap and hand sanitizer that is greater than 60% alcohol.</p> <p>Health Materials: Additional Thermometers to screen student temperature and additional supplies to respond to students who display any signs of illness.</p> <p>Disinfecting Materials: Additional materials to support effective, routine disinfection of highbottles, disinfectant, paper towels, gloves, goggles, and masks. -touch surfaces such as spray</p> | <p>\$30,000</p> | <p>Yes</p> |
| <p>Signage, Posters, and Floor Decals: Visual cues throughout school sites to maximize social distancing. Cues will help to direct traffic flow, minimize interactions between families , and identify specific entry/exit points. Visuals will also reinforce face covering and hand washing protocols.</p> | <p>\$20,000</p> | <p>Yes</p> |

| Description | Total Funds | Contributing |
|---|-------------|--------------|
| Custodians: Maintain staffing at sites so that, in addition to standard maintenance and cleaning, facilities are routinely disinfected in high-touch areas. | \$94,760 | Yes |
| HVAC filters: Sites will replace HVAC filters 2-3 times per year as recommended rather than once a year as has been past practice. | \$2,500 | Yes |
| Individual Supplies: Additional supplies to limit the number of individuals using shared objects. | \$20,000 | Yes |
| Plexiglass to provide barriers when close contact is likely and does not allow for physical distancing of 6 feet such as the front desk. Student desk have individual barriers. | \$30,000 | Yes |
| Handwashing Stations; Additional hand washing stations for location where sinks access is insufficient | \$20,000 | Yes |

Distance Learning Program

Continuity of Instruction

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

BUSD's 'Return to Learn' vision is driven by the following six guiding principles:

1. Commitment to grade-level content and instructional rigor
2. Focus on the depth of instruction, rather than pace
3. Prioritize content and learning
4. Maintain the inclusion of each and every learner.
5. Identify and address gaps in learning through instruction. Monitor students' progress on grade level appropriate assessments and adjust supports based on student results.
6. Focus on the commonalities that students share in this time of crisis, not just on their differences

These principles are adapted from the six overarching principles for supporting students with unfinished learning set forth by the Council of Great City Schools (CGCS) in their Addressing Unfinished Learning After COVID-19 School Closures (June 2020) report, a part of their 'Returning to School Series.' The first three of the six 'Return to Learn' guiding principles are key elements in the district's plan to provide continuity of instruction during the 2020-21 school year.

To provide students access to the full curriculum in both distance and in-person learning, comprehensive scope and sequence documents in English Language Arts and Math have been developed for each grade level K-6 and by content area for secondary grades. These provide teachers, administrators, and other instructional staff coherent and aligned guidance that includes:

- Overview of key grade-level learning outcomes
- Instructional content and practice considerations
- Foundational skills to be systematically and explicitly taught with ample time for practice
- Formative assessments to guide instructional modifications based on student progress monitoring
- Examples of how Social Emotional Academic Integration (SEAD) can effectively be achieved during instruction

- Priority clusters of standards aligned to curricular resources, district common assessments, and prerequisite skills and knowledge

The scope and sequence documents are intended to guide teachers in identifying prioritized standards upon which to focus lesson planning and guiding them toward resources that can best support students in attaining mastery of those standards. This is a critical area in which the district is striving to minimize the variation in fidelity of implementation of district programs across and within schools.

In addition to identifying prerequisite skills and knowledge, the scope and sequence calls out skills to be taught in future grade levels. This allows teachers to conduct multi-grade assessments of students. As was the case before COVID-19, there will be students who have skills that far surpass their grade level and there must be tools to assess their learning needs and provide them appropriately challenging instruction.

One of the district's key expectations for distance learning instruction is that the class/course expectations for the week are communicated to students and families by every Monday (or first day of the school week). Using district templates. These templates include the scheduled zoom times for synchronous instructions, learning intentions, content to be taught, criteria by which student success will be determined, and all assignments with related rubrics and due dates. This communication is a critical component of the district's effort to help parents/guardians gain a deeper understanding of their student's learning process and how to effectively partner in their education. This has never been more critical than now, with parents/guardians and family members taking on a much more prominent role in the daily learning of their students within the distance context.

ALL learning standards are important and were included in state frameworks design. In selecting priority clusters of standards on which to focus, BUSD is actualizing its plan to focus on depth of instruction, rather than pace, and commit to grade level content in a manner that is rigorous and prioritizes key content and learning. This prioritization will enable teachers to more effectively address learning gaps through patient and in-depth instruction, daily re-engaging students with prior knowledge and allowing unfinished learning to be concluded while also introducing new content. Curricular leaders will further articulate specific instructional priorities within the standard clusters. This articulation will provide clear guidance on what is important to teach within each grade level, where time and effort should be invested, and which areas should be taught primarily for awareness vs. deep understanding.

Note: The terms 'synchronous learning' and 'asynchronous learning' are used throughout this document. Following are BUSD definitions of these terms:

Synchronous Learning: Synchronous learning is any type of learning that takes place in real time where a group of students are engaging in learning simultaneously and through live instruction and interaction.

- Most resembles a real classroom
- Learners can ask questions and receive feedback simultaneously
- Allows for collaboration between students
- Teachers can provide immediate feedback, assessment, and make adjustments as needed Synchronous learning can occur using computer interaction through Google Classroom or video. Asynchronous Learning: Asynchronous learning occurs separately and without real-time interaction.

- Directly aligned to live learning and instruction
- Feedback and opportunities for questions come later
- Students can absorb content at their own pace
- Provides opportunities for students to develop questions and reflections on learning
- Allows for more flexibility in scheduling
- Asynchronous learning can occur through classwork, videos, group work, or with other support from a teacher.

A robust distance learning plan will include a combination of synchronous and asynchronous learning. BUSD acknowledges that distance learning is challenging and does not envision students, teachers, and parents/guardians sitting in front of a screen all day long. The district's planned distance learning model is flexible and includes breaks, with balance between synchronous and asynchronous learning and between whole class and small group support.

As noted in the stakeholder feedback section, community input reflected a significant level of dissatisfaction with the distance learning model implemented from March-June. District staff have, in their own reflections, identified a number of areas in which significant improvements were needed. Daily, live instruction and interaction was a key area for improvement in the spring, with asynchronous learning being the primary model. The BUSD community has strongly voiced their desire to see their teachers provide students the full classroom experience, including peer to peer interaction, to the furthest degree possible. The requirement for daily, live instruction has been affirmed by Senate Bill 98. During distance learning, BUSD will be offering consistent, daily, live instruction for every student with the option of participating in recorded instruction later. The option to later view recorded instruction is critical in supporting the different needs of learners, some of whom need to watch instruction over again. In addition to whole-class, synchronous lessons, English Language Development (ELD) and additional differentiated supports will be provided synchronously. These instructional components are discussed in more detail within the 'Support for Pupils with Unique Needs' section.

The district believes that all students should receive a minimum of 240 minutes of instruction and student support per day, which shall include both scheduled synchronous and asynchronous instruction. This 240 minutes shall not include teacher planning, office hours, required professional development, or other faculty, department, and grade-level meetings.

Students in grades 9-12 will continue to be scheduled in seven classes as they usually would. This schedule benefits students by maintaining continuity of support services linked to courses across the year, aligns better to Advanced Placement (AP) and International Baccalaureate (IB) exams, aligns to current staffing models, and allows for easier transition both between in-person/distance/blended models and into and out of the district.

The instructional minutes to be provided by grade level are as follows:

Day

177

Grade Levels

| Synchronous | Asynchronous | Total |
|-------------|--------------|-------|
| | | |

| | | | |
|-------------|-----|-----|-----|
| TK-3 | 132 | 120 | 252 |
| 4-6 | 152 | 120 | 272 |
| 7-8 | 158 | 120 | 278 |
| High School | 175 | 120 | 295 |

In addition to direct, live instruction every day for every student, a key expectation of the district's plan is teacher availability to students outside of that time. Access and availability is acknowledged as a key element enabling students to fully access the curriculum regardless of the mode of instruction. Whether at a distance or in-person, students - and family members - need consistent and reliable access to teacher support. This includes maintaining open communication channels and identified times at which support can be obtained.

A key decision supporting symmetry and cohesion in the district's teaching and learning was the identification of Google Classroom as the designated Learning Management System (LMS). In combination with aligned use of the scope and sequence documents, staff and schools will be able to maintain continuity of instruction through distance learning and across any transitions into or out of in-person learning. The use of an LMS will maintain continuity of course assignments and resources so that teachers and students will be able to sustain momentum through any physical transition.

Staff have noted that significant gaps existed prior to COVID-19 and implementation of the 'Return to Learn' plan represents a unique opportunity to improve in a time of crisis. The alignment of teaching and learning to prioritized standards clusters, effective use of district assessments, consistent implementation of Universal Design for Learning (UDL) instructional practices, and other identified actions are not only for 'right now' in this time of COVID. These are critical moves for the district to improve student outcomes regardless of context (distance, blended, or in-person) and for the long term. BUSD is implementing a distance learning plan that will both maintain continuity of instruction during the coming year AND serve as a stepping stone in the district's overall continuous improvement journey.

Access to Devices and Connectivity

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

BUSD will begin the 2020-21 school year in a full distance-learning context and prepares for the possibility that much of the school year will be via distance learning, ensuring access to devices and connectivity for all students is imperative. The technology gaps identified at the outset of school closures deepened the district's understanding of inequities that existed prior to COVID-19 and will continue to require attention even after students and staff have fully returned to an in-person model. BUSD's efforts in the spring to provide all students with access to devices and connectivity have significantly reduced the identified gaps. However, significant areas of need remain, Particularly in ensuring that all students have access to sufficient connectivity to engage in distance learning.

During the spring school closures BUSD distributed Chromebook devices to any student that requested one. In planning for the fall, the district has prepared sufficient devices to supply all those in need. This includes preparations for incoming Kindergarten students, students at other grade levels new to the district, and any continuing students who are in need.

BUSD is in a rural area that has dead spots for connectivity for students. The district has purchased hot spot for students that have issues with connectivity and will continue to do so as the need arises.

Pupil Participation and Progress

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

The fifth guiding principle in BUSD's 'Return to Learn' plan states the district's commitment to identify and address gaps in learning through instruction and to Monitor students' progress on grade level appropriate assessments and adjust supports based on student results. To achieve this, teachers and instructional staff will engage in consistent formative assessment and modification of instruction based on analysis of student progress and learning needs.

In the expectations the district is asking families to have for the implementation of distance learning, the guiding principle is elaborated upon in this statement: Assessments during learning and throughout the school year that evaluate how students are progressing both in the moment and over time to address learning loss before and after the school closure.

Synchronous instructional minutes delivered during distance learning will be scheduled in strategic chunks and include whole-class, small group, and independent activities. Consistent and effective formative assessment practices will enable staff to best utilize these minutes to meet collective and individual student needs. One example of such practices is the building into lessons of frequent 'Checks for Understanding.' This might be a series of short comprehension questions following a reading or a practice question following a math lecture segment. These brief, informal opportunities are embedded into lessons and provide teachers a real-time assessment of collective and individual student understanding of a specific concept or skill. This information in turn allows a teacher to determine whether additional practice or reteaching is needed before moving forward with the lesson. It also allows for identification of specific students' needs and supports differentiation of instruction.

Also important to assessing pupil progress are the periodic assessments administered at the beginning of the year and at specific checkpoints throughout. These 'diagnostic screeners' allow teachers to conduct more detailed analysis of individual student progress on identified learning standards. The results can inform lesson and unit design as well as connection of students to specific supports. Where a student demonstrates significant gaps in a specific skill or cluster of skills, additional and targeted support can be provided. This might include differentiation of instruction during live or synchronous instructional minutes and/or provision of tiered intervention support through small group or individual opportunities.

BUSD also recognizes the importance of partnership with students and parents in the effective monitoring of progress. Among the expectations the district is asking families to have for the implementation of distance learning is the expectation of regular communication to students and parents on learning goals and student progress, including weekly teacher-student-parent-guardian communication and reporting of student progress consistent with the District's grading policies to maintain the home-to-school connection. Not only will this provide students and parents/guardians important information about progress, but it will also open communication channels that enable students and parents/guardians to provide teachers important feedback and information. This information might include details of current obstacles preventing full engagement in learning or identification of specific content/concepts that are presenting difficulty. Channels of communication such as these will improve the ability of all stakeholders involved to effectively partner in supporting improved teaching and learning outcomes

Pupil participation will be determined based on multiple measures of a student's attendance and engagement in learning. Measures will include log-in records to the Learning Management System (Google Classroom) and other on-line applications used by the teacher, submission of assignments to the teacher, submission of a Daily Engagement Survey created by the teacher, and other forms of contact/interaction with the teacher to be determined by the site and teacher.

Teachers will document attendance/engagement for each student in the Student Information System every day. Documentation of attendance is not unique to distance learning and also is required when students are attending in person. For Distance Learning instruction, teachers will keep a weekly record documenting each student's synchronous or asynchronous engagement for each school day. This will include verification of participation as well as a record of student assignments. With portions of synchronous instruction being used to provide targeted small group and individual instruction, the total weekly amount of instruction received within the synchronous context will vary by student, though all students will be provided the minimum threshold of minutes through a combination of synchronous and asynchronous instruction.

Teachers will be responsible for assigning the time value of assignments given in their respective classes/courses. This will allow for more precision in assignment of time value given that teachers are routinely modifying instruction and assignments based upon ongoing assessment of individual and collective student needs.

Distance Learning Professional Development

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

One of the key areas BUSD has included in the list of expectations that students and families should have of distance learning is professional development and support for educators. Specifically, families and students should expect that all educators are provided professional development on the strategies needed to deliver high-quality instruction and on the District's learning management system (Google Classroom) to provide students access to learning grounded in the essential standards. . BUSD's vision for professional learning is one in which all staff engage collectively in learning that allows us to continuously improve our practice in services of students.

Building upon the professional learning work the district has done, the goals of professional learning for school leaders and teachers to support effective delivery of distance learning are:

1. All school leaders/teachers will engage in professional learning focused on understanding the state standards and how to plan and deliver lessons using the Universal Design for Learning framework (UDL) for in-person, virtual and blended learning environments. To achieve a guaranteed and viable curriculum, leaders and teachers will adhere to the new scope and sequence for math and ELA.
2. All school leaders/teachers will use data (short, medium and long-term cycles) to inform and drive instruction (in person, virtual or blended) in support of an effective MTSS framework.
3. All school leaders/teachers will effectively engage all students in learning, in either a virtual, in-person or blended learning environment, by intentionally incorporating culturally relevant content and social emotional supports,
4. All school leaders/teachers will effectively engage parents and families as partners in their students' learning.
5. All leaders/schools will deepen learning in improvement science to engage in PDSA cycles aimed at raising student outcomes outlined in the SPSA.

Specific professional learning activities that will be mandated for all teachers and leaders include:

- District provided professional learning related to the use of Google Classroom
- Three self-paced modules for Universal Design for Learning (UDL) including (1) mindset, (2) frame, and (3) delivery. Teachers will complete these modules and the corresponding processing guides and submit the processing guides to their principal or supervisor. The time to complete the three (3) modules is approximately one (1) hour per module for a total of three (3) hours.
- Ongoing professional learning throughout the year to support achievement of school goals within the School Plan for Student Achievement (SPSA) and use of improvement science to improve outcomes for all students.

Overall, the district's professional learning for delivering instruction in a distance learning environment will focus on the use of Universal Design for Learning (UDL) to integrate the following:

- Meeting the needs of ALL students, explicitly students with disabilities, English Learners, and gifted students.
- Using necessary technology tools, such as Google Classroom
- Integrated and Designated ELD
- Social Emotional Learning (SEL) and Restorative practices
- Use of data to drive instruction (short, medium, and long term cycles)
- Assessment, Feedback, and Grading Practices
- Use of priority standards

- Supporting and engaging families as partners in their children's education

To further support the distance learning program, including technology support, staff will be provided access to and/or participate in ongoing professional learning in the following areas:

1. Implementation of Universal Design for Learning (UDL) practices
2. Use of Google Classroom as the Learning Management System for a virtual/blended environment
3. Administration of district common assessments and use of resulting data to drive instruction, including the use of the Illuminate system to administer/build assessments
4. Monitoring student engagement, participation, and progress
 - a. Zoom trainings on new attendance and engagement processes for attendance staff
 - b. Attendance and Engagement
 - c. Administrator professional learning on new attendance and engagement expectations

Existing professional learning opportunities that will continue to serve critical roles in supporting the distance learning program include teacher collaboration time and feedback from principals. The district expects principals to consistently join teachers during virtual collaborative sessions and 'walk' virtual classrooms just as they would in an in-person context. Following and during these

visits/observations, principals can act as thought partners, providing timely and specific feedback on teacher practice. Regular principal observations/visits will not only support continuous improvement for individual teachers, but also provide valuable data that can inform the design of more targeted professional development, just as teachers are using formative assessments and the district's common assessments to inform lesson and unit design.

In addition the district will continue its professional strand of professional learning that will support implementation of the distance learning program and in-person instruction to sustain a Multi-Tiered System of Supports (MTSS) that the district began in 2018. Continued implementation of MTSS will benefit all students, and in particular will support improved outcomes for student groups who have historically not been provided access to the resources and support needed to achieve at their fullest potential. This was critical prior to COVID and is even more urgent during the time of school closures and distance learning, given the acknowledged disproportionate impact on specific student groups.

Staff Roles and Responsibilities

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

COVID-19 and the resulting transition to a distance learning model have significantly impacted the roles and responsibilities of staff across the district. In some cases, new roles and responsibilities are still being defined (or refined) and will continue to evolve as the district prepares to reopen sites for in-person instruction. Following are the key changes to roles and responsibilities of staff, organized by area.

Attendance and Engagement

Within the full-distance and any future hybrid models, teachers will be responsible for monitoring attendance and engagement using multiple measures. While in-person, a student's attendance is determined solely by their presence or absence during the assigned date/class. In distance learning, teachers will monitor student submission of assignments, presence within the learning management system (Google classroom), attendance at live, synchronous instruction, and other forms of contact determined at the site. They will also be responsible for maintaining a weekly record documenting a student's synchronous and/or asynchronous engagement each day.

Attendance staff will be continuing all of their core functions, though specific roles within these functions are adapted to the distance learning context. Follow-up with teachers who are not documenting attendance/engagement will specify the multiple measures to be used, attendance coding/entry will reflect any structures developed to represent the nuances of the distance learning context, and outreach/intervention within the MTSS context will connect students and families to resources in a distanced model. A key new responsibility of attendance staff will be contacting families regarding absences. Where an absence is illness-related, attendance staff will support contact tracing protocols as directed by the Sacramento County Health Department. This will include entry of detailed attendance data into the student information system.

Special Education

All staff supporting students with disabilities will continue in their roles and performing their broad responsibilities, with modifications to reflect the distance context. Modifications include:

- Program specialists support teachers with the set-up and completion of virtual IEP meetings, including how to engage parents to be meaningful participants and to facilitate the 'paper requirements' of conducting an IEP in a virtual or telephonic setting.
- Behavior Intervention Specialists will be available to sites for consultation on behavioral strategies that can be implemented in a virtual learning model. In anticipation of a higher need for consultation for sites and families during COVID, the distribution of staff efforts across sites may be flexed to target support to the identified challenges that are identified. This is different from the previous model of assigning a set of schools to each Behavior Intervention Specialist

20 of 177

Resource Specialists will support a range of distance learning-related actions. They will focus their efforts on supporting the assessment process, monitoring student progress, and offering direct support, including coaching, for teacher teams and new teachers.

- **Instructional Aides:** Instructional Aides will be more systematically used to support individual students than they were in the spring. Aides that are assigned to classrooms and aides that are assigned to individual students will be assisting students during distance learning and helping the teacher manage instruction. This will include contracted aides as well as district staff. In accordance with the student's IEP, instructional aides will provide support in breakout rooms and, as appropriate, during targeted synchronous instruction. Aides may also be assign duties outside their normal duties such as cleaning.

Health and Safety Protocols

The roles and responsibilities outlined within this section are from BUSD Return to School Plan.. This plan was developed using recommendations from the Butte County Office of Education (BCOE), Butte County Public Health, California School Nurses Organization, California Department of Health, California Department of Education (CDE), and the Centers for Disease Control (CDC). Broad responsibilities applicable to all staff include:

- Immediately isolate any individuals who have symptoms of illness to prevent possible transmission of disease.
- Collect and track illness-related information
- Follow all Health Insurance Portability and Accountability Act (HIPAA) to maintain required confidentiality regarding communicable diseases.
- Immediately contact Student Support and Health Services staff if notified of any students, staff, or family member with a diagnosis or exposure to COVID-19.

Health and Safety responsibilities emerging as a result of COVID that are specific to types of staff are outlined below:

- **Student Support and Health Services Staff:** Actively model and support all required public health measures. Consult with Butte County Public Health to verify all information. Provide guidance to school sites regarding cleaning and disinfecting. Coordinate district level response to any confirmed diagnoses or exposures to COVID.
- **Administrators:** Actively model and support all required public health measures. Designate staff liaison(s) to be responsible for responding to COVID-19 concerns. Ensure staff are providing students with appropriate distance learning opportunities and accurately tracking attendance/engagement. Reinforce stay at home requirements.
- **Office Staff:** Actively model and support all required public health measures. Encourage electronic communications wherever possible. Reinforce stay at home requirements. Work with school nurse to follow protocols that lower the risk of infectious students being on campus.
- **Operations/Custodial Staff:** Actively model and support all required public health measures. Maintain a stock of personal protective equipment to ensure readiness - order additional supplies as needed. Routine disinfecting of all high-touch areas on a daily basis. Contact operations department if a large-scale disinfecting/cleaning is required.
- **Food Service Staff:** Actively model and support all required public health measures. Implement one-way passage ways through meal delivery. Ensure work space has appropriate personal protective equipment and cleaning/disinfecting materials. Prepare the grab and go meals for students.

- Teachers: Actively model and support all required public health measures. Reinforce and follow all required health precautions with students including physical distancing, maximum occupancy, regular handwashing, individual supplies, and disinfecting procedures. Send any visibly sick students or students reporting that they do not feel well to the office.
- School Nurses: Actively model and support all required public health measures. Follow Butte County Public Health guidelines to support contact tracing. Provide training to staff on any new procedures required by the health department as a result of contact tracing.
- Bus Drivers/Transportation Staff: Actively model and support all required public health measures. Ensure adequate space for physical distancing at bus stops and school loading and unloading zones. For active screening, the driver or aide must screen each rider for symptoms prior to boarding the bus. Mark or block seats that must be left vacant to ensure physical distancing. Ensure good ventilation and open/partially open windows. Thoroughly clean and disinfect buses daily and after transporting any individual who is exhibiting symptoms of COVID-19.
- Support Staff: Actively model and support all required public health measures. Provide tele-supports rather than in-person when feasible. Encourage activities and strategies that promote positive coping during times of stress for adults and children

Additional Staff Expectations for Distance Learning Teachers

- Engage with families on an ongoing basis, including events that may be different under distance learning circumstances, such as Back to School Night held in a virtual manner.
- Invite site administrators and training specialists to join Google Classrooms
- Collaborate with other grade level or department teachers and administrators to develop and administer regular common formative assessments.
- Log all communication with parents in Infinite Campus.

School Site Administrators

- Ensure all students and staff have access to the materials, training, and tools to engage effectively in distance learning.
- Publish times available to support teachers, students, and families during the school day
- Monitor teaching and learning virtually to provide feedback and support to teachers to improve student learning.
- Engage in collaborative time with teachers virtually and facilitate regular virtual staff meetings.
- Set up and run a Google Classroom for teachers – use this to share information. Invite Instructional Assistant Superintendent (IAS) and training specialists to this classroom.
- Ensure that support staff, co-teachers, and paraprofessionals can work as co-teachers in Google Classroom.
- For Secondary: Organize office hours/synchronous learning so that times at which teachers are available to students/families are not all at the same time by subject area

Supports for Pupils with Unique Needs

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

The fourth guiding principle in BUSD's 'Return to Learn' plan is to Maintain the inclusion of each and every learner. In the expectations the district is asking families to have for the implementation of distance learning, the guiding principle is further detailed: Appropriate supports for students receiving Special Education

- Ensure students with disabilities are included in all offerings of school education models by using the IEP process to customize educational opportunities and support when necessary. Targeted student support and intervention.
- Supports and instruction for small groups of students who need additional instructional and/or social and emotional attention.

Support for English Learners

- Designated and integrated instruction in English language development including assessment of progress toward language proficiency and targeted support to access curriculum.

In presenting its 'Return to Learn' Plan, BUSD cited the Council of Great City Schools' (CGCS) report, Addressing Unfinished Learning After COVID-19 School Closures, to emphasize that the impacts of COVID-19 and additional supports that will be required to address those impacts need to be viewed through an equity lens. The report states,

"While school closures have impacted all students, some students, such as ELLs, students with disabilities, students with learning or attention issues, economically disadvantaged students, foster children, and homeless youth, will be disproportionately affected by school closures and the unanticipated, rushed switch to distance learning."

BUSD is committed to ensuring equitable access to engaging, grade-level content and instructional rigor for all students. As noted in the CGCS report,

"One way to make grade-level content accessible for all students is through the use of the principles of Universal Design for Learning (UDL). Universal Design for Learning principles are based on the understanding that students differ in the ways they are motivated to learn, and that students with language and/or cultural difference, sensory disabilities (e.g. blindness or deafness), and learning disabilities all require a different way of approaching content."

²³ It's important to reiterate, as often as possible, that in making content more accessible for students with disabilities and other students with unique needs, ALL students will benefit. Additionally, it is important that ALL of our students are seen as students first, and not solely defined by their disability, fluency, or other status.

To make grade-level content accessible for all students, BUSD is prioritizing the planning of all lessons using Universal Design for Learning (UDL) practices. BUSD teachers and leaders will engage in ongoing professional development on the use of UDL to support this effort. As a framework, BUSD is using the CAST Universal Design for Learning Guidelines. These provide guidance for educators on how to plan for

(a) providing students multiple means of engaging in content, (b) providing students multiple ways to access content (Representation), and (c) giving students multiple ways to demonstrate their learning (Action and Expression), with the ultimate goal being the development of expert learners who are purposeful, motivated, resourceful, knowledgeable, strategic, and goal oriented. This represents a shift, with the new frame of reference being design of lessons with student needs in mind at outset.

Distance Learning supports specific to Homeless Youth will include:

1. Coordination & communication with homeless agencies to make them aware of BUSD Homeless Services
2. Contact with parents/students to determine if they have special or unmet needs for accessing distance learning and address their technology needs, including provision of Wi-Fi hotspots on a case-by-case basis.
3. Communication with schools/teachers & parents/students to locate 'missing' students or students who are not engaged in distance learning, and identification of special needs or services
4. Coordination with parents/students & schools as necessary for optional distance learning delivery of assignment materials and provision of necessary school supplies.
5. Coordination with County LEA Homeless Liaisons to provide continuity of educational services as students transfer Distance Learning supports specific to Foster Youth will include:
 - Case management to support all eligible foster youth
 - Weekly and/or bi-weekly check-ins with students and foster parents via phone, zoom, and e-mail.
 - Monitoring of attendance/engagement and communication with teachers and administrators when needed.
 - Referrals to both district and community agencies for additional support/resources as needed.

English Learners

English Learners will receive both integrated and designated English Language Development (ELD) instruction during distance and in-person learning. For Designated ELD, English Learners will receive regular instruction targeted at their proficiency level and based on the California ELD standards. Designated ELD Instruction will meet or exceed the following amounts:

- Kindergarten: 40 minutes/week
- Grades 1-6: 60 minutes/week
- Grades 7-12: Designated class or 60 minutes/week

For Integrated ELD, English Learners will receive regular instruction during core coursework. These short, more frequent lessons are provided to support English Learners with the language of the core lesson. Teachers will receive professional development on ELD instruction within the Professional Development on Universal Design for Learning (UDL).

Students with Disabilities

To fully include students with disabilities and ensure that the needs of all students are addressed in all instructional models, the following will occur:

- Individualized Education Program (IEP) Addenda: The district has current IEP Addenda on file for students that outline the services to be provided during distance learning. These will remain in effect until school resumes in a face to face model. Per new legislation district IEPs will, moving forward, address both a proposed IEP program in the event of full in-person learning and a plan outlining the student’s program in the event of future physical school closure in excess of ten school days.
- Modification of IEP Goals: Most, if not all, IEP goals can be addressed in distance learning. However, the determination of whether or not a goal can be appropriately addressed in a distance learning model is the decision of the IEP team. Goals and objectives in a student’s IEP are based on the individual needs of the student, not the model of the instruction to be provided.
- External Vendors: For each Nonpublic School and Nonpublic Agency contracted partner, a new Master Contract is being developed and signed for the 2020-21 school year. These Master Contracts will address distance learning.
- Ensuring a Free and Appropriate Public Education (FAPE) in the Least Restrictive Environment (LRE): IEP statements outlining the educational plan in the event of physical school closures (in excess of ten days) will guide the provision of services in the event of fluctuations in school schedule or service delivery models. IEP amendments will be utilized to recommend any changes to the operative IEP due to anticipated service delivery changes. This would apply to instances or periods of quarantine or self-isolation as well. Students who indicated a need during the school year were provided a Chromebook to assist in accessing instruction. As needed, students will be provided additional consultation from staff or additional accessibility tools to actively engage in distance learning.

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

| Description | Total Funds | Contributing |
|---|-------------|--------------|
| Devices: Chromebooks made available for all students who need a device to access distance learning at home. | \$21,000 | Yes |
| Support Distance Learning: Wifi hotspots, headsets, camera's and laptops/devices for staff. | \$45,000 | Yes |

| Description | Total Funds | Contributing |
|--|------------------|--------------|
| <p>Multilingual Literacy Department: Maintain staffing and designated/integrated ELD implementation, newcomer programs, and language immersion programs. supports that specifically address English Learner needs including</p> | <p>\$28,097</p> | <p>Yes</p> |
| <p>Counselors, Master Schedule, Credit Recovery: Maintain staffing and supports to provide core and supplemental counseling services to students. Maintain staffing and supports to implement equity-driven staffing processes and course scheduling. provide credit-recovery options throughout the school year at high school sites. Support effective scheduling within distance learning and in transition to hybrid and full in-person modes, particularly as staff may need to be redeployed to address health concerns and students may have different proportions of in-person learning.</p> | <p>\$110,245</p> | <p>Yes</p> |
| <p>Training: Maintain existing staffing and supports to facilitate effective delivery of research-based, standards-aligned instructional practices. Expand professional development efforts to meet distance learning context needs including, but not limited to, effective use of district's scope and sequence documents, integration practices, use of learning management system, and implementation of targeted small group and individual sessions. Collaboration Time: Continue weekly hour of time for teachers to collaborate with peers on approaches to improving student achievement. While in distance learning and/or a hybrid model, collaboration further focused on assessing and address learning loss and responding to identified needs of students, particularly those who are most vulnerable to disproportionate impacts as a result of COVID.</p> | <p>\$288,694</p> | <p>Yes</p> |
| <p>Special Education Instructional Assistants and Psychologists: Continue providing appropriate staffing for both position types and adapt delivery of services and supports to distance learning context</p> | <p>\$100,872</p> | <p>No</p> |
| <p>Homeless Services: Maintain existing staffing and supports specific to Homeless Youth. Expand efforts to devices and connectivity, particularly during any transitions between living situations and provide access</p> | <p>\$28,643</p> | <p>Yes</p> |

Pupil Learning Loss

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

The fifth guiding principle in the district's 'Return to Learn' plan is to identify and address gaps in learning through. Monitor students' progress on grade level appropriate assessments and adjust supports based on student results. In the list of expectations students and families should have of the district's distance learning program is Assessment and Accountability. Specifically, families and students should expect assessments during learning and throughout the school year that evaluate how students are progressing both in the moment and over time to address learning loss before and after the school closure.

As discussed in an earlier section of this plan, the scope and sequence documents developed for English Language Arts (ELA) and mathematics include specific guidance for administration of assessments over the course of the 2020-21 school year. This includes administration, prior to October 2, of the end-of-year benchmark assessments from the prior year. These benchmarks will be used as one key means of assessing learning loss, along with the daily formative assessment conducted by teachers during live instruction and asynchronous activities. Over the course of the year, regular benchmark assessments in both ELA and Math will allow teachers and schools to continue monitoring student learning status, including the rate at which students are making up for any learning loss.

School sites are being provided a full month of time in which to administer the initial assessment to allow teachers to effectively establish a safe learning environment and re-engage students in school. As noted in the Council of Great City Schools' (CGCS) report, Addressing Unfinished Learning After COVID-19 School Closures:

"The first instinct of many districts will be to immediately test students upon their return to school in order to gauge their academic level and needs. This would be a mistake for many reasons. To begin with, districts should focus on creating learning environments that feel both physically and psychologically safe for students (and adults). Educators need to work to re-engage students in school, emphasizing the importance of the school community and the joy of learning. Administering tests too soon undermines both of these objectives... It is therefore entirely appropriate to employ assessments as a broad temperature check a few weeks into the school year—which is when they are typically administered in a normal school year."

It is important to reiterate that assessment of students' learning status will begin the first day of school and continue each day. The formative data being gathered by teachers throughout instruction is a critical component to understanding what learning loss has occurred and each student's individual learning needs

Pupil Learning Loss Strategies

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

The primary means of addressing learning loss and accelerating learning for pupils will be the tiered instruction delivered through synchronous instructional time. At Tier 1, all students will receive standards-aligned instruction focused on priority standard clusters. This will allow for depth of instructional focus on the key skills and concepts that are most critical for the respective grade level/content area. Tier 2 supports will be provided primarily through synchronous, small-group instruction that is targeted to identified student needs. As teachers assess learning loss and their students' individual and collective learning needs, they will not only adapt Tier 1 instruction, but also schedule small group sessions to provide additional support. Similarly, students who require even more intensive (Tier 3) support will be provided 1 on 1 instruction through individual sessions. Both the small group and individual sessions will take a 'just in time' rather than 'just in case' approach. This entails the focusing of small group and individual sessions on the key prerequisite skills that students need to successfully master the content rather than broad reviews of large chunks of information for the whole class. For example, one or more students who are having difficulty adding fractions of different denominators might need to first know how to add with the same denominator and/or find the lowest common denominator. A teacher, upon identifying the gap, might arrange a small group session with other students who have the same learning need or an individual session. These sessions would allow the teacher to provide more individualized attention to the student and support them in mastering the prerequisite skills so that they can fully participate in the lessons that are occurring for the whole class.

Effectiveness of Implemented Pupil Learning Loss Strategies

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

Diagnostic assessments are used to identify specific areas where instruction or intervention to improve student learning and address learning loss. Universal screenings will be scheduled in a variety of intervals (beginning of the school year, every 6 weeks, etc.) Formative assessments and progress monitoring will take place during the lesson and provide actionable information about students' learning status relative to the desired lesson goal. Formative assessment examples may include collecting exit tickets through a digital platform at the end of each class session, whether online or in person; using an opener to reinforce skills and check for understanding on concepts recently taught; giving students opportunities to share what is working and what is not working; or continuing to provide ample opportunity for discussion and meaningful content interaction with students through high-order thinking questions. When students are given opportunities to participate in engaging activities, teachers and support staff will provide students with ample time to think and develop a solid response. Teachers will use data from the formative assessments immediately to adjust their instruction and ensure students progress towards learning goals. Staff will meet in monthly collaboration meetings to complete a needs analysis on the effectiveness of the services and supports to address the learning loss. Actions and services will be adjusted and refined based on student data and reflection

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

| Description | Total Funds | Contributing |
|--|-------------|--------------|
| High School Credit Recovery Summer Program: Online credit recovery program operated at the comprehensive high schools. After school tutoring, Collaboration Time, supplemental instructional materials | \$24,000 | Yes |

Mental Health and Social and Emotional Well-Being

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

The sixth guiding principle in the district's 'Return to Learn' plan is to Focus on the commonalities that students share in this time of crisis, not just on their differences. This principle has become the focal area for discussing the Social Emotional Learning (SEL) aspects of the plan. BUSD has prioritized the creation of socially, emotionally, and physically safe and nurturing environments for students to thrive in across all of the 'Return' plans. To effectively support the social and emotional well-being of students and staff during the school year, SEL lessons focused on universal themes have been developed to supplement existing SEL work and complement the academic curriculum. Themes include collaboration, confidence, gratitude, perseverance, perspective-taking, and more. Each theme includes mini-lessons for elementary and secondary and resources for connecting to families. Resources supporting universal practices across the year include guidance for implementing school wide mindfulness practices, guidance for weekly community circles, a teacher sample schedule for each month, and guidance for daily integration of SEL based upon the district's three signature practices. The three signature practices include:

1. Opening of each class with a welcoming/inclusion activity
 - a. Includes all voices
 - b. Supports new learning ahead
 - c. Can be related to an academic content area or be non-academic
 2. Engaging Activities
 - a. Anchor thinking and learning throughout the experience
 - b. Individual and collective engagement and learning are supported
 - c. Balance of interactive and reflective experiences to meet the needs of all participants
- Ending each class with an optimistic closure
- a. Highlights individual and shared understanding of the importance of the work

- b. Provides a sense of accomplishment and supports forward-thinking
- c. Engages group in reflection, helps identify next steps, and/or makes connections with all students

The monitoring of student mental health and social emotional well-being will include regular collection of student emotional engagement data via regular surveys and ongoing assessments by staff of student engagement and participation. Regular emotional engagement surveys will help staff assess a student's involvement in and enthusiasm for school as a whole as well as their emotional connectedness to others on campus. Examples of survey items include:

- I have friends at school.
- I feel safe in this school.
- My teachers make me feel my schoolwork is important.
- At this school I have the opportunity to do what I do best every day.
- In the last 5 days, I have received recognition or praise for doing good schoolwork.
- During today's activity I felt happy or excited.
- During today's activity I felt relaxed or calm.
- During today's activity I felt frustrated or annoyed.
- During today's activity I felt tired or sad.
- During today's activity I felt bored.

Indicators monitored by staff to serve as emotional engagement metrics will include:

- Level of engagement with support staff/groups
- Participation in learning activities
- Participation in co-curricular and extra-curricular activities

As was done during spring school closures with the 'SEL Check-in Survey,' staff will use the results to guide targeted outreach to students/families and potential referral to tiered supports for mental health and/or social and emotional well-being interventions.

The scope and sequence documents for Math and ELA also include specific strategies for Social Emotional Academic Integration within instruction. Sample Actions from the Grade 3 ELA scope and sequence are included below:

- Promote a sense of belonging by including language routines, such as choral reading and word games, so students see themselves as a part of a learning community.
- Empower students to monitor their own skills and fluency through cycles of action and reflection
- Anchor texts throughout the curriculum should reflect and reveal accurately a multicultural world and resonance with learners.
- Encourage students to draw on their emotional and empathetic skills as they orally express their thoughts, feelings, ideas, and arguments.
- Design collaborative, small-group, or partner discussions on topics for students to process and extend their learning.

- Instruction and materials are responsive to students' existing funds of knowledge as well as connecting students to a shared knowledge of the world through the study of conceptually coherent topics.
- Create space and opportunity for students to identify and explore their own interests and fascinations.

Professional Learning opportunities in development that are designed to build and expand staff capacity to implement SEL practices include:

- Return to Community Professional Learning Module: Features the district's three signature practices, self-care reminders, a focus on shared agreements/norms in the first days of school, and relationship building. The content extends the district's existing SEL work and incorporates new content from The Distance Learning Playbook by Fisher, Frey, and Hattie.
- A module focused on building system wide coherence through monthly SEL themes
- A module focused on self-care: Breathe for Change and PureEdge Mindfulness
- Professional Learning focused on trauma-informed practices: Turn Around for Children

The district has developed guidance and resources for educators to inform their monitoring of student mental health and addressing trauma and the other impacts of COVID-19. This guidance begins with an acknowledgement that 'the mental wellness, coping resilience, and healing before, during, and after a crisis is suddenly at the forefront of both our region's and the world's collective consciousness.' Since schools have closed, children have lost the safety net provided by caring teachers, nurses, support staff, counselors, and other personnel. The guidance emphasizes the role of educators in helping to mitigate the negative impact of traumatic events and stress. By prioritizing student safety and managing stress, educators can support the well-being and long-term academic success of students. Key responsibilities of educators to monitor/support mental health and address trauma include:

- Creating safe environments and conditions: Being available, compassionate, and connecting visually or auditorily with students on a regular basis.
- Providing routines and structure: Creating weekly rituals and routines that help students self-regulate.
- Provide social and emotional support to students and caregivers: Be a support system and facilitate connections.
- Prioritize health and well-being: Promote healthy sleeping, eating, and exercise habits and consider the total workload placed on students.
- Identify children and families who need additional support: Connect families and students to resources based on assessed needs and fulfill all mandated reporter duties

BES/RES Addition:

To effectively support the social and emotional well-being of students and staff during the school year, Biggs Elementary School (BES) and Richvale Elementary School (RES) have adopted, and are fully implementing "Character Strong" Social Emotional Learning (SEL) curriculum. Character Strong curriculum is all about developing meaningful relationships and serving students, teachers, administrators, and families through social and emotional skills, character development, community building, cultivating growth mindsets, and more. The ten signature traits that are focused on are Courage, Respect, Perseverance, Gratitude, Honesty, Kindness, Empathy, Responsibility, cooperation,

and creativity. Lessons have been created to specifically address Mental Health and Social Emotional Well-being during the COVID1-19 pandemic, allowing students to focus on the trauma and other impacts of the current learning environment. In the Classroom content, each trait is broken into the signature S.E.R.V.E. model for easy sorting and connectivity between staff and students to expand SEL practices.

S. Start with intention

E. Engage Relationally

R. Respond with Empathy

V. Values Practiced Consistently

E. Exit Intentionally

BES/RES SEL programming also includes staff to staff, staff to students, staff to families, student to student, and student to home activities that focus on the importance of connection, empathy, and gratitude. Professional development opportunities are offered to staff weekly during zoom staff meetings. PD topics include Multit-Tiered Systems of Support MTSS/Positive Behaviors and Incentive Supports (PBIS) for Distance Learning (DL) platforms, Trauma-informed and SEL trainings, and virtual self-care workshops. The Elementary school counselor will provide non-academic check-ins with students through social medial, email, and drop-ins during virtual classes.

The monitoring of student mental health and social emotional well-being will include regular collection of student emotional engagement data via regular assessments by staff of student engagement and participation. Elementary school counseling referrals are available electronically, from their google classrooms, the district website, and the school counseling website.

The district has in place, the systems of care to identify children and families who need additional supports and a functional referral process to address such needs.

Indicators monitored by staff to serve as emotional engagement metrics will include:

- Level of engagement with staff/peers
- Participation in learning activities and SEL lessons
- Attendance

As was done during the spring school closures, staff will use the school counselor to request additional check-ins on students who may require additional support or interventions.

Professional Learning opportunities in development that are being implemented to build and expand staff capacity to implement SEL practices include:

- Weekly staff memo's
- School-wide integration of SEL character development using monthly themes aligned with student curriculum
- Continuous reflection on BES/RES Mission Statement and Social Norms
- School-wide expectations, including adoption of distance learning expectation
- Annual trainings to increase staff capacity to accept mandated reporting duties as well as safety while on campus.

Pupil and Family Engagement and Outreach

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

We have had to fundamentally rethink our approach to family engagement. Because families are increasingly expected to assist in ensuring that kids are learning from home, they have moved from being stakeholders to being critical learning coaches and partners in the central work of teaching and learning. Moving forward, we will provide parents with more detailed and timely information on instructional approaches, technology tips and tricks, and learning expectations to ensure that learning continues in whatever circumstances the next few years bring. Using our existing tools and social media platforms we will inform, engage, and train parents in supporting their students both academically and socially. Every attempt will be made to reach out to families, including in languages other than English, when students are not meeting learning and attendance standards, not engaging in instruction and are at risk of learning loss. The principal and teachers will identify and target students that need additional support to ensure students are receiving a quality education. The district attendance initiative provides schools with support for truant students so that we can re-engage students in school. A three-tiered system has been put in place to collect engagement and provide outreach to our most-vulnerable populations. Students who are not engaging school via distance learning platforms or are not picking up meals are contacted to inquire further regarding any connectivity issues and to ensure their well-being. A collaborative effort has been made with Human Health Services, Child Protective Services, the Butte County Sheriff's Department, and the Butte County Office of Education to assist local schools with reaching out to students and their families when students are not attending school.

COVID 19 TIERED RE-ENGAGEMENT STRATEGIES

Tier 1 includes: UNIVERSAL SUPPORT

Priorities & practice supporting all families in the most inclusive & equitable way

Expected Percent of Families Served: All

Project Intervention: Biggs Unified School Districts will provide communication to families regarding distance learning expectations and school provided resources.

Project Goal: 90% of students will have weekly contact with their school

COMMUNICATION

Schools send out the plan to parents (using multiple methods) for what distance learning will look like and ways students can engage if they have internet and if they do not.

Schools send out the updated meal locations.

TRACKING OF STUDENT ENGAGEMENT

Teachers take "attendance" on a weekly basis to see which students have engaged in either the pick up of a packet, completion of some work, and/or visually with the student online. This attendance should be shared in some way with the school office.

School lunch personnel track which students pick up breakfast and/or lunch at least once a week. This information should be shared with the school office.

At the end of each week, schools identify which students there has been no accounting for, either through distance learning or meals.

ADDITIONAL ATTEMPTS AT COMMUNICATION

If no student engagement has been made that week, someone from the school will call (could be school counselors, psychologist, office staff or administrator) at least twice to clarify ways for families to contact the school so their student can engage, using an emergency contact list if needed.

Tier 2 includes: SUPPLEMENTAL SUPPORT

Additional services provided for some families who require more support

Expected Percent of Families Served: Some

Project Intervention: All families who have not made contact with their school for one week will be referred to SARB process.

Project Goal: 95% of families referred to SARB will make contact with their school.

For a student/family to be referred to Tier 2 the following criteria must be met:

1. All Tier 1 interventions are complete
2. No CONTACT from student/family
3. CONTACT with no follow-up the following week

Tier 1 to Tier 2 Referral Tool

Each school will keep a record of students that meet the Project's Tier 1 to Tier 2 criteria.

School will complete a Referral Form (Google Form) for each student

Tier 2 Supplemental Support

SARB will receive referrals from schools using the Referral Form. The form will be used to enter their information into the attendance Database. Once a referral is received the following will occur:

Day 1: Call, Text, Email, and Mail the Family
Day 2 & 3: Call, Text, and Email the Family

SARB will use an incentive as a “hook” in our messaging to increase family engagement. For instance it may be the COVID-19 Make Contact Contest. Every family that connects with school will be placed in a weekly drawing for prizes. SARB messaging will clearly state the need to connect with their child’s school and an offer to help link them to other community-based resources.

Tier 2 to Tier 3 Referral Criteria

For a student/family to be referred to Tier 3 the following criteria must be met:

1. SARB has attempted to make contact with the family for 3 days using mail, email, text, and/or phone call.
2. No CONTACT from family to school by Day 4.

Tier 2 to Tier 3 Referral Tool

SARB will keep a record of students that meet the Project’s Tier 2 to Tier 3 criteria.

SARB will share this list using a secure Google Sheet with the SRO.

Once the family makes contact with SARB or the school following the referral, case will close.

Tier 3 includes: INTENSIFIED SUPPORT

Targeted support directed toward the few families with the greater needs

Expected Percent of Families Served: Few

Project Intervention: All families who have not made contact with the school after SARB will be referred to the multi disciplinary team for targeted intervention.

Project Goal: 100% of families referred to MDT will make contact with their school.

Tier 3 Intensified Support will receive referrals from SARB using a Google Sheet. The Sheet will be used to enter

the families information into a new COVID-19 Section of the Collaborate Database.

Referrals will be reviewed by a multidisciplinary team (MDT) including representatives from the student’s School, SARB, Law Enforcement, Children’s Services (if possible), and potentially others during a weekly Zoom meeting.

35
0
7

The results will be discussed at the next MDT meeting. The school and SARB will inform the team if the family/student has made contact.

We will endeavor to do that using support from our schools and our community. Our ultimate aim is safe and healthy students who are engaged in distance learning.

School Nutrition

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

Nutrition Services will continue implementation of key operational procedures developed during the spring school closures that continued through the summer months that ensure safe and effective meal delivery services. These include use of a drive-thru, curbside pick-up process that ensures 6-10 feet of social distancing for staff and community members, use of appropriate personal protective equipment (PPE) by all staff, and clear signage at all distribution points to reinforce social distancing practices and now use of masks for community and staff required per state and county health orders.

With summer meal flexibility and the associated waivers ending on August 30, 2020, BUSD will be opening on 9.31.20 with limited flexibility in place under the National School Lunch Program and School Breakfast Program parameters. These include the service of meals to BUSD enrolled students only. The Nutrition Services department is actively seeking additional waivers to include the continuance of the Summer Food Service Program from state and federal agencies that would extend meal flexibilities, allowing all students 0-18 years of age to eat free of charge and regardless of eligibility or enrollment in school. There is nationwide support from districts and advocacy groups across the country to address this concern at the federal USDA level but a waiver for this flexibility has not been confirmed at the time of this writing. The Nutrition Services department will likely experience staffing shortages so it is our intention to provide meals at the most needy of our schools and all of them being CEP schools where breakfast and lunch is served at no cost. Enrollment documents are required for both school-aged children as well as child development enrolled students in order to obtain meals.

When BUSD moves to a blended learning program the Nutrition Services department will provide breakfast and lunch for students who attend in person, adhering to all social distancing requirements. Students will pick up meals in the cafeteria at elementary schools and in multiple locations on campus at secondary schools (using longer bell schedules and multiple meal periods) including outdoors. All students will either consume meals in the classroom or outdoors. Nutrition Services will offer multiple days of meals for curbside pick-up on the days students participate in remote learning.

In planning the return of students and staff to the school site, Nutrition Services is putting plans into place to maximize safety within the COVID context

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

| Section | Description | Total Funds | Contributing |
|------------------|-------------------------------|-------------|--------------|
| School Nutrition | Supplies for meal preparation | 2,000 | Yes |

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

| | |
|--|--|
| Percentage to Increase or Improve Services | Increased Apportionment based on the Enrollment of Foster Youth, English Learners, and Low-Income students |
| 16.87% | \$866,910 |

Required Descriptions

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

Equity is at the forefront of every decision we have made with the COVID funding and supplemental/concentration funds. No matter the instructional schedule model, we will continue to work to eliminate the barriers to student success that existed before the closure. We believe that we have an unprecedented opportunity to improve how we provide services and implement more student-centered designs for our most at-risk families. We identified the areas of need for our foster youth, English learners and low-income students and reached out to their families, the first week of school, in order to provide the necessary tools and resources for their students to be successful in school.

All actions and services will be provided on an LEA-wide basis in our small rural school district. The supplemental funds will be principally directed to support the unduplicated pupils and enhance the overall program.

In determining the most effective use of supplemental and concentration funds, the following information will be principally directed to support the unduplicated pupils and enhance the overall program.

In determining the most effective use of COVID funds, federal funds, supplemental and concentration funds, the following information was considered:

- Review of survey results from stakeholder groups
- Review of one-on-one feedback from parents, staff, students, and community members
- Review of the CA School Dashboard student group report to identify which student groups need additional support
- Current local and state metrics with actions and services in place
- History of success with actions and service in district programs
- Refinement of district programs to improve services to students
- Validity of services based on best practices of effective schools and relevant research

With this analysis, the District has determined that the implementation of the following actions and services are the most effective uses of the supplemental dollars to meet the needs of our identified student group populations of socioeconomically disadvantaged, Foster Youth, and English Language Learning students:

- Social emotional learning professional learning and support,
- Maintain Elementary counselor
- Additional Chromebooks so that all students had a computer,
- Use of Explicit Direct Instructional practices,
- Early intervention in reading and math,
- One-on-one support and small group instruction,
- Establishing expectations for learning,
- Assisting parents with tips and tricks for educating their students at home,
- Family outreach and individual check-ins with our most vulnerable students,
- Student Study Team, Student Data Systems and progress monitoring in place,
- Weekly collaboration meetings to identify students that need targeted support,
- Multi-tiered system of support,
- Tiered system of support for student engagement and attendance,
- Professional development instructional strategies to support our most vulnerable students,
- Parent engagement and effective communication,
- Weekly homework assistance,
- Counseling services,
- Curbside pick-up for “grab and go” meals will be available at the elementary school during distance learning or Independent Study,
- Foster youth/homeless youth/English Learner liaison,
- Support staff, Tutoring, and goal setting

We believe these actions are effective in meeting the goals for these student groups as they provide the additional resources needed to set students up for success.

Using engagement and local assessments as a measurement, we will be able to see the progress students made during the first trimester. After we review the data, we will reevaluate the actions and services that support these student groups and adjust accordingly. There are several actions that are contributing to the increased/improved requirement that are being implemented across the district. These actions in turn are divided into those that already exist within the previous Local Control and Accountability Plan (LCAP) and those that are unique to the school closure/distance learning context.

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

For the 2019-20 school year, the district 's estimated unduplicated count percentage of students identified as low income, foster youth, and English learner will be approximately 64.74%. Our district will receive approximately \$798,233 in supplemental and concentration funding, \$500,883 CARES funding, and \$10,042 Covid Relief Funding in fiscal years 2019-20 and 2020-21 to provide improved or increased services for identified students.

The district proposes to spend the increased funding of \$510,925 on Academic Intervention Services, Instructional Support Services, Student Support Services to serve English Learners, Foster Youth and Low Income students primarily. The actions listed above show how we have increased and improved services for our most vulnerable student groups.

BIGGS UNIFIED SCHOOL DISTRICT

Item Number: 7B

Item Title: Approve Unaudited Actuals for 2020/21

Presenter: Karen Peters, CBO

Attachments: District Certification of Report
SACS Report

Item Type: Consent Agenda Action Report Work Session Public Hearing

Background/Comments:

Education Code requires districts to submit board approved budgets to the Superintendent of Public Instruction (SPI) during the fiscal year. Education Code 42130 and 42131 require that budget reports and certifications be in a format or on forms prescribed by the SPI. The format of the 2019/20 Unaudited Actuals with certification page is prepared using standard account code structure (SACS) software that complies with the education code.

Fiscal Impact:

As expected, BUSD's Unaudited Actuals came in with expenses much less than projected at 2nd Interim. There was additional income and expense in relation to COVID-19. Below is a breakdown for the two operational funds:

General Fund (01)

| | |
|-------------------------|-----------------|
| Beginning Balance | \$ 1,916,941.43 |
| Income | \$ 7,883,103.11 |
| Expense | \$ 7,650,046.54 |
| Ending Fund Balance | \$ 2,081,052.89 |
| Net Increase (Decrease) | \$ 164,111.46 * |

Corrected

Cafeteria (13)

| | |
|-------------------------|---------------|
| Beginning Balance | \$ 28,242.93 |
| Income | \$ 284,743.19 |
| GF Contribution | \$ 115,198.92 |
| Expense | \$ 384,962.65 |
| Ending Fund Balance | \$ 43,222.39 |
| Net Increase (Decrease) | \$ 14,979.46 |

We have continued to spend down our facility fund on modernization projects. No other funds had significant changes.

Recommendation:

Staff recommends the board approve the Unaudited Actuals report for fiscal year 2019/2020.

BIGGS UNIFIED SCHOOL DISTRICT

Item Number: 7B

Item Title: Approve Unaudited Actuals for 2020/21

Presenter: Karen Peters, CBO

Attachments: District Certification of Report
SACS Report

Item Type: Consent Agenda Action Report Work Session Public Hearing

Background/Comments:

Education Code requires districts to submit board approved budgets to the Superintendent of Public Instruction (SPI) during the fiscal year. Education Code 42130 and 42131 require that budget reports and certifications be in a format or on forms prescribed by the SPI. The format of the 2019/20 Unaudited Actuals with certification page is prepared using standard account code structure (SACS) software that complies with the education code.

Fiscal Impact:

As expected, BUSD's Unaudited Actuals came in with expenses much less than projected at 2nd Interim. There was additional income and expense in relation to COVID-19. Below is a breakdown for the two operational funds:

General Fund (01)

| | |
|-------------------------|-----------------|
| Beginning Balance | \$ 1,916,941.43 |
| Income | \$ 7,883,103.11 |
| Expense | \$ 7,650,046.54 |
| Ending Fund Balance | \$ 2,081,052.89 |
| Net Increase (Decrease) | \$ 233,056.57 |

Cafeteria (13)

| | |
|-------------------------|---------------|
| Beginning Balance | \$ 28,242.93 |
| Income | \$ 284,743.19 |
| GF Contribution | \$ 115,198.92 |
| Expense | \$ 384,962.65 |
| Ending Fund Balance | \$ 43,222.39 |
| Net Increase (Decrease) | \$ 14,979.46 |

We have continued to spend down our facility fund on modernization projects. No other funds had significant changes.

Recommendation:

Staff recommends the board approve the Unaudited Actuals report for fiscal year 2019/2020.

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: _____

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:

Travis Haskill

Karen Peters

Name
Director External Services

Name
CBO

Title
530-532-5674

Title
530-868-1281

Telephone
thaskill@bcoe.org

Telephone
kpeters@biggs.org

E-mail Address

E-mail Address

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) | 58.60% |
| | 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 | \$3,468,781.53 |
| | 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. | \$3,468,781.53 |
| ICR | Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval. | 12.38% |
| | | |

| 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) LCFE Sources | | 8010-8099 | 6,180,877.63 | 0.00 | 6,180,877.63 | 6,177,609.00 | 0.00 | 6,177,609.00 | -0.1% |
| 2) Federal Revenue | | 8100-8299 | 53,957.74 | 541,271.58 | 594,629.32 | 0.00 | 789,669.00 | 789,669.00 | 32.8% |
| 3) Other State Revenue | | 8900-8599 | 201,875.43 | 402,489.61 | 604,365.04 | 107,369.00 | 752,620.00 | 859,989.00 | 42.3% |
| 4) Other Local Revenue | | 8600-8799 | 213,960.47 | 289,270.65 | 503,231.12 | 183,000.00 | 112,987.00 | 295,987.00 | -41.2% |
| 5) TOTAL REVENUES | | | 6,650,071.27 | 1,233,031.84 | 7,883,103.11 | 6,467,978.00 | 1,655,276.00 | 8,123,254.00 | 3.0% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,426,589.05 | 482,949.09 | 2,909,538.14 | 2,543,958.00 | 480,077.00 | 3,024,035.00 | 3.9% |
| 2) Classified Salaries | | 2000-2999 | 1,053,247.84 | 283,707.16 | 1,336,955.00 | 1,094,683.00 | 284,838.00 | 1,379,521.00 | 3.2% |
| 3) Employee Benefits | | 3000-3999 | 1,341,070.37 | 597,368.48 | 1,938,438.85 | 1,237,785.00 | 547,025.00 | 1,784,810.00 | -7.9% |
| 4) Books and Supplies | | 4000-4999 | 178,723.21 | 60,496.35 | 239,219.56 | 266,366.00 | 41,871.00 | 308,239.00 | 37.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 803,105.53 | 83,193.51 | 886,299.04 | 682,965.00 | 51,758.00 | 734,723.00 | -17.1% |
| 6) Capital Outlay | | 6000-6999 | 156,500.65 | 0.00 | 156,500.65 | 69,000.00 | 0.00 | 69,000.00 | -55.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 | 0.00 | 200,581.57 | 200,581.57 | 0.00 | 212,767.00 | 212,767.00 | 6.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7400-7499 | (100,096.66) | 82,610.39 | (17,486.27) | (107,809.00) | 96,217.00 | (11,592.00) | -33.7% |
| 9) TOTAL EXPENDITURES | | | 5,859,139.99 | 1,790,906.55 | 7,650,046.54 | 5,806,950.00 | 1,714,553.00 | 7,521,503.00 | -1.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 790,931.28 | (557,874.71) | 233,056.57 | 661,028.00 | (59,277.00) | 601,751.00 | 158.2% |
| 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 | 276,083.20 | 0.00 | 276,083.20 | 245,628.00 | 0.00 | 245,628.00 | -11.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 207,138.09 | 0.00 | 207,138.09 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (491,161.43) | 491,161.43 | 0.00 | (312,589.00) | 312,589.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (560,106.54) | 491,161.43 | (68,945.11) | (558,217.00) | 312,589.00 | (245,628.00) | 256.3% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D) | | | 230,824.74 | (66,713.28) | 164,111.46 | 102,811.00 | 253,312.00 | 356,123.00 | 117.0% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,802,883.11 | 114,058.32 | 1,916,941.43 | 2,033,707.85 | 47,345.04 | 2,081,052.89 | 8.6% |
| 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) | | | 1,802,883.11 | 114,058.32 | 1,916,941.43 | 2,033,707.85 | 47,345.04 | 2,081,052.89 | 8.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,802,883.11 | 114,058.32 | 1,916,941.43 | 2,033,707.85 | 47,345.04 | 2,081,052.89 | 8.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,033,707.85 | 47,345.04 | 2,081,052.89 | 2,136,518.85 | 300,657.04 | 2,437,175.89 | 17.1% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 103,034.10 | 103,034.10 | 0.00 | 300,862.04 | 300,862.04 | 192.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 92,469.77 | 0.00 | 92,469.77 | 176,063.77 | 0.00 | 176,063.77 | 90.4% |
| Chromebooks | | 9780 | 50,000.00 | | 50,000.00 | | | | |
| Curriculum | | 9780 | 42,469.77 | | 42,469.77 | | | | |
| Chromebooks | | 9780 | | | | 60,000.00 | | 60,000.00 | |
| Curriculum | | 9780 | | | | 116,063.77 | | 116,063.77 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 1,939,238.08 | (55,689.06) | 1,883,549.02 | 1,960,455.08 | (205.00) | 1,960,250.08 | 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) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | 9110 | 1,882,949.54 | 107,662.60 | 1,990,612.14 | | | | |
| a) in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9130 | 2,000.00 | 0.00 | 2,000.00 | | | | |
| c) in Revolving Cash Account | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9200 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9290 | 71,806.51 | 96,923.45 | 168,729.96 | | | | |
| 4) Due from Grantor Government | | 9310 | 710,651.80 | 13,227.13 | 723,878.93 | | | | |
| 5) Due from Other Funds | | 9320 | 17,831.05 | 0.00 | 17,831.05 | | | | |
| 6) Stores | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL ASSETS | | | 2,685,238.90 | 217,813.18 | 2,903,052.08 | | | | |
| 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 | 388,403.27 | 100,272.44 | 488,675.71 | | | | |
| 2) Due to Grantor Governments | | 9590 | 262,703.00 | 0.00 | 262,703.00 | | | | |
| 3) Due to Other Funds | | 9610 | 344.78 | 0.00 | 344.78 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 80.00 | 70,195.70 | 70,275.70 | | | | |
| 6) TOTAL LIABILITIES | | | 651,531.05 | 170,468.14 | 821,999.19 | | | | |
| 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 | | | | | | | | | |

| Description (must agree with line F2) (G9 + H2) - (I6 + J2) | 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) | |
| | | | 2,033,707.85 | 47,345.04 | 2,081,052.89 | | | | |

| 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 | 3,015,603.00 | 0.00 | 3,015,603.00 | 2,868,416.00 | 0.00 | 2,868,416.00 | -4.9% |
| Education Protection Account State Aid - Current Year | | 8012 | 581,791.00 | 0.00 | 581,791.00 | 862,185.00 | 0.00 | 862,185.00 | 48.2% |
| State Aid - Prior Years | | 8019 | (354.80) | 0.00 | (354.80) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 36,779.76 | 0.00 | 36,779.76 | 36,780.00 | 0.00 | 36,780.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 2,243.47 | 0.00 | 2,243.47 | 2,243.00 | 0.00 | 2,243.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 3,000,568.72 | 0.00 | 3,000,568.72 | 2,854,394.00 | 0.00 | 2,854,394.00 | -4.9% |
| Unsecured Roll Taxes | | 8042 | 198,702.86 | 0.00 | 198,702.86 | 185,836.00 | 0.00 | 185,836.00 | -6.5% |
| Prior Years' Taxes | | 8043 | 4,162.59 | 0.00 | 4,162.59 | 4,752.00 | 0.00 | 4,752.00 | 14.2% |
| Supplemental Taxes | | 8044 | 28,046.47 | 0.00 | 28,046.47 | 24,903.00 | 0.00 | 24,903.00 | -11.2% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (682,174.44) | 0.00 | (682,174.44) | (646,276.00) | 0.00 | (646,276.00) | -5.3% |
| 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 | | | 6,185,368.63 | 0.00 | 6,185,368.63 | 6,193,173.00 | 0.00 | 6,193,173.00 | 0.1% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | | 8091 | 0.00 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | | 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 | (4,491.00) | 0.00 | (4,491.00) | (15,564.00) | 0.00 | (15,564.00) | 246.6% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LFFF/Revenue Unit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 6,177,609.00 | 0.00 | 6,177,609.00 | 0.0% |
| TOTAL LFFF SOURCES | | | 6,180,877.63 | 0.00 | 6,180,877.63 | 6,177,609.00 | 0.00 | 6,177,609.00 | -0.1% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 70,191.00 | 70,191.00 | 0.00 | 90,790.00 | 90,790.00 | 29.3% |
| 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 | 1,147.00 | 0.00 | 1,147.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 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 Programs | | 3010 | | 373,810.51 | 373,810.51 | | 337,838.00 | 337,838.00 | -9.6% |
| Title I, Part D, Local Delinquent Programs | | 3025 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | | 4035 | | 34,119.00 | 34,119.00 | | 30,232.00 | 30,232.00 | -11.4% |
| Title III, Part A, Immigrant Student Program | | 4201 | | 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 | | 0.00 | 0.00 | 0.0% |
| 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 | | | | | | |
| Other NCLB / Every Student Succeeds Act | | 8290 | | 27,183.22 | 27,183.22 | | 22,415.00 | 22,415.00 | -17.5% |
| Career and Technical Education | 3500-3599 | 8290 | | 7,997.00 | 7,997.00 | | 4,000.00 | 4,000.00 | -50.0% |
| All Other Federal Revenue | All Other | 8290 | 52,210.74 | 27,970.85 | 80,181.59 | 0.00 | 304,394.00 | 304,394.00 | 279.6% |
| TOTAL FEDERAL REVENUE | | | 53,357.74 | 541,271.58 | 594,629.32 | 0.00 | 789,669.00 | 789,669.00 | 32.8% |
| 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 | | 212,881.00 | 212,881.00 | New |
| 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 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | | | | | | | | |
| Mandated Costs Reimbursements | | | | | | | | | |
| Lottery - Unrestricted and Instructional Materials | | | | | | | | | |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | | | | | | | | |
| Other Subventions/In-Lieu Taxes | | | | | | | | | |
| Pass-Through Revenues from State Sources | | | | | | | | | |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| | | | 24,849.00 | 0.00 | 24,849.00 | 23,775.00 | 0.00 | 23,775.00 | -4.3% |
| | | | 91,934.39 | 35,079.61 | 127,014.00 | 83,594.00 | 27,307.00 | 110,901.00 | -12.7% |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|------------------|--------------|---------------------------|-------------------|---------------------------|-------------------|-------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 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 | 85,092.04 | 367,410.00 | 452,502.04 | 0.00 | 512,432.00 | 512,432.00 | 13.2% |
| TOTAL, OTHER STATE REVENUE | | | 201,875.43 | 402,489.61 | 604,365.04 | 107,369.00 | 752,620.00 | 859,989.00 | 42.3% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 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 | 22,000.00 | 0.00 | 22,000.00 | 21,000.00 | 0.00 | 21,000.00 | -4.5% |
| Interest | | 8660 | 37,762.09 | 0.00 | 37,762.09 | 20,000.00 | 0.00 | 20,000.00 | -47.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF | | | | | | | | | |

| Description (50%) Adjustment | 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) | |
| Pass-Through Revenues From Local Sources | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 154,198.38 | 0.00 | 154,198.38 | 142,000.00 | 0.00 | 142,000.00 | -7.9% |
| 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 | | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | | 289,270.65 | 289,270.65 | | 112,987.00 | 112,987.00 | -60.9% |
| From JPAs | | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers From Districts or Charter Schools | | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | | 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 | | | 213,960.47 | 289,270.65 | 503,231.12 | 183,000.00 | 112,987.00 | 295,987.00 | -41.2% |
| TOTAL REVENUES | | | 6,650,071.27 | 1,233,031.84 | 7,883,103.11 | 6,467,978.00 | 1,655,276.00 | 8,123,254.00 | 3.0% |

| 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) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,963,982.72 | 353,605.65 | 2,317,588.37 | 2,085,514.00 | 346,075.00 | 2,431,589.00 | 4.9% |
| Certificated Pupil Support Salaries | | 1200 | 70,327.96 | 54,477.40 | 124,805.36 | 72,573.00 | 56,315.00 | 128,888.00 | 3.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 392,278.37 | 5,000.04 | 397,278.41 | 385,871.00 | 5,000.00 | 390,871.00 | -1.6% |
| Other Certificated Salaries | | 1900 | 0.00 | 69,866.00 | 69,866.00 | 0.00 | 72,687.00 | 72,687.00 | 4.0% |
| TOTAL, CERTIFICATED SALARIES | | | 2,426,589.05 | 482,949.09 | 2,909,538.14 | 2,543,958.00 | 480,077.00 | 3,024,035.00 | 3.9% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 56,057.94 | 283,648.38 | 339,706.32 | 60,866.00 | 284,838.00 | 345,704.00 | 1.8% |
| Classified Support Salaries | | 2200 | 465,743.31 | 58.78 | 465,802.09 | 486,941.00 | 0.00 | 486,941.00 | 6.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 39,627.45 | 0.00 | 39,627.45 | 39,693.00 | 0.00 | 39,693.00 | 0.2% |
| Clerical, Technical and Office Salaries | | 2400 | 392,688.97 | 0.00 | 392,688.97 | 383,193.00 | 0.00 | 383,193.00 | -2.4% |
| Other Classified Salaries | | 2900 | 99,130.17 | 0.00 | 99,130.17 | 113,990.00 | 0.00 | 113,990.00 | 15.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,053,247.84 | 283,707.16 | 1,336,955.00 | 1,094,683.00 | 284,838.00 | 1,379,521.00 | 3.2% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 393,540.42 | 384,244.38 | 777,784.78 | 386,024.00 | 316,474.00 | 702,498.00 | -9.7% |
| PERS | | 3201-3202 | 180,138.42 | 78,208.64 | 258,347.06 | 194,537.00 | 84,193.00 | 278,730.00 | 7.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 110,785.80 | 34,728.95 | 145,514.75 | 110,965.00 | 34,300.00 | 145,265.00 | -0.2% |
| Health and Welfare Benefits | | 3401-3402 | 479,434.03 | 79,476.20 | 558,910.23 | 448,402.00 | 91,492.00 | 539,894.00 | -3.4% |
| Unemployment Insurance | | 3501-3502 | 11,226.34 | 364.57 | 11,590.91 | 1,499.00 | 319.00 | 1,818.00 | -84.3% |
| Workers' Compensation | | 3601-3602 | 83,563.48 | 20,345.76 | 103,909.24 | 92,336.00 | 20,247.00 | 112,583.00 | 8.3% |
| OPRB, Allocated | | 3701-3702 | 79,919.24 | 0.00 | 79,919.24 | 1,356.00 | 0.00 | 1,356.00 | -98.3% |
| OPRB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 2,462.64 | 0.00 | 2,462.64 | 2,666.00 | 0.00 | 2,666.00 | 8.3% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,341,070.37 | 597,368.48 | 1,938,438.85 | 1,237,785.00 | 547,025.00 | 1,784,810.00 | -7.9% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,332.51 | 1,183.86 | 2,516.37 | 30,000.00 | 0.00 | 30,000.00 | 1092.2% |
| Books and Other Reference Materials | | 4200 | 0.00 | 12,758.51 | 12,758.51 | 6,500.00 | 20,000.00 | 26,500.00 | 107.7% |
| Materials and Supplies | | 4300 | 174,541.98 | 30,430.31 | 204,972.29 | 218,168.00 | 18,871.00 | 237,039.00 | 15.6% |

| 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) | |
| Noncapitalized Equipment | | 4400 | 2,848.72 | 16,123.67 | 18,972.39 | 31,700.00 | 3,000.00 | 34,700.00 | 82.9% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL BOOKS AND SUPPLIES | | | 178,723.21 | 60,496.35 | 239,219.56 | 286,368.00 | 41,671.00 | 328,239.00 | 37.2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 5,897.29 | 11,990.24 | 17,887.53 | 11,280.00 | 9,228.00 | 20,508.00 | 14.6% |
| Dues and Memberships | | 5300 | 10,902.00 | 280.00 | 11,182.00 | 11,750.00 | 280.00 | 12,030.00 | 7.6% |
| Insurance | | 5400 - 5450 | 108,467.00 | 0.00 | 108,467.00 | 144,000.00 | 0.00 | 144,000.00 | 32.8% |
| Operations and Housekeeping Services | | 5500 | 136,613.24 | 0.00 | 136,613.24 | 153,500.00 | 0.00 | 153,500.00 | 12.4% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 46,562.11 | 0.00 | 46,562.11 | 28,895.00 | 0.00 | 28,895.00 | -37.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 471,184.36 | 70,923.27 | 542,107.63 | 308,790.00 | 42,250.00 | 351,040.00 | -35.2% |
| Communications | | 5900 | 23,479.53 | 0.00 | 23,479.53 | 24,750.00 | 0.00 | 24,750.00 | 5.4% |
| TOTAL SERVICES AND OTHER OPERATING EXPENDITURES | | | 803,105.53 | 83,193.51 | 886,299.04 | 682,965.00 | 51,758.00 | 734,723.00 | -17.1% |

| 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) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 54,815.75 | 0.00 | 54,815.75 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 101,684.90 | 0.00 | 101,684.90 | 69,000.00 | 0.00 | 69,000.00 | -32.1% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL CAPITAL OUTLAY | | | 156,500.65 | 0.00 | 156,500.65 | 69,000.00 | 0.00 | 69,000.00 | -55.9% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 53,827.00 | 53,827.00 | 0.00 | 23,250.00 | 23,250.00 | -56.8% |
| Payments to County Offices | | 7142 | 0.00 | 146,754.57 | 146,754.57 | 0.00 | 189,517.00 | 189,517.00 | 29.1% |
| Payments to JPs | | 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 | | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 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 | 0.0% | |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 200,581.57 | 200,581.57 | 0.00 | 212,767.00 | 6.1% | |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (82,610.39) | 82,610.39 | 0.00 | (96,217.00) | 96,217.00 | 0.0% | |
| Transfers of Indirect Costs - Interfund | | 7350 | (17,486.27) | 0.00 | (17,486.27) | (11,592.00) | 0.00 | -33.7% | |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (100,096.66) | 82,610.39 | (17,486.27) | (107,809.00) | 96,217.00 | -33.7% | |
| TOTAL EXPENDITURES | | | 5,859,139.99 | 1,790,906.55 | 7,650,046.54 | 5,806,950.00 | 1,714,553.00 | -1.7% | |

| 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 | 118,858.42 | 0.00 | 118,858.42 | 130,825.00 | 0.00 | 130,825.00 | 10.1% |
| Other Authorized Interfund Transfers Out | | 7619 | 157,224.78 | 0.00 | 157,224.78 | 114,803.00 | 0.00 | 114,803.00 | -27.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 276,083.20 | 0.00 | 276,083.20 | 245,628.00 | 0.00 | 245,628.00 | -11.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 207,138.09 | 0.00 | 207,138.09 | 0.00 | 0.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | | | 2020-21 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 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 | 0.0% | |
| (d) TOTAL USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (491,161.43) | 491,161.43 | 0.00 | (312,589.00) | 312,589.00 | 0.0% | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| (e) TOTAL CONTRIBUTIONS | | | (491,161.43) | 491,161.43 | 0.00 | (312,589.00) | 312,589.00 | 0.0% | |
| TOTAL, OTHER FINANCING SOURCES/USES | | | | | | | | | |
| (a-b+c-d+e) | | | (560,106.54) | 491,161.43 | (68,945.11) | (568,217.00) | 312,589.00 | (245,628.00) | 256.3% |

| 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) LCHF Sources | | 8010-8099 | 6,180,877.63 | 0.00 | 6,180,877.63 | 6,177,609.00 | 0.00 | 6,177,609.00 | -0.1% |
| 2) Federal Revenue | | 8100-8299 | 53,357.74 | 541,271.58 | 594,629.32 | 0.00 | 789,669.00 | 789,669.00 | 32.8% |
| 3) Other State Revenue | | 8300-8599 | 201,875.43 | 402,489.61 | 604,365.04 | 107,369.00 | 752,620.00 | 859,989.00 | 42.3% |
| 4) Other Local Revenue | | 8600-8799 | 213,960.47 | 289,270.65 | 503,231.12 | 183,000.00 | 112,987.00 | 295,987.00 | -41.2% |
| 5) TOTAL REVENUES | | | 6,650,071.27 | 1,233,031.84 | 7,883,103.11 | 6,467,978.00 | 1,655,276.00 | 8,123,254.00 | 3.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | | 1000-1999 | 2,953,255.63 | 1,251,910.03 | 4,205,165.66 | 3,183,729.00 | 1,172,498.00 | 4,356,227.00 | 3.6% |
| 2) Instruction - Related Services | | 2000-2999 | 516,061.85 | 38,503.61 | 554,565.46 | 498,252.00 | 25,169.00 | 523,421.00 | -5.6% |
| 3) Pupil Services | | 3000-3999 | 461,732.15 | 194,594.26 | 656,326.41 | 403,311.00 | 192,953.00 | 596,264.00 | -9.2% |
| 4) Ancillary Services | | 4000-4999 | 55,364.59 | 1,024.00 | 56,388.59 | 61,632.00 | 654.00 | 62,286.00 | 10.5% |
| 5) Community Services | | 5000-5999 | 37,558.38 | 0.00 | 37,558.38 | 37,751.00 | 0.00 | 37,751.00 | 0.5% |
| 6) Enterprise | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | | 7000-7999 | 829,177.47 | 104,067.39 | 933,244.86 | 825,438.00 | 110,512.00 | 935,950.00 | 0.3% |
| 8) Plant Services | | 8000-8999 | 1,005,989.92 | 225.69 | 1,006,215.61 | 796,837.00 | 0.00 | 796,837.00 | -20.8% |
| 9) Other Outgo | | 9000-9999 | 0.00 | 200,581.57 | 200,581.57 | 0.00 | 212,767.00 | 212,767.00 | 6.1% |
| 10) TOTAL EXPENDITURES | | | 5,859,139.99 | 1,790,906.55 | 7,650,046.54 | 5,806,950.00 | 1,714,553.00 | 7,521,503.00 | -1.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | | | | | |
| | | | 790,931.28 | (557,874.71) | 233,056.57 | 661,028.00 | (59,277.00) | 601,751.00 | 158.2% |
| 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 | 276,083.20 | 0.00 | 276,083.20 | 245,628.00 | 0.00 | 245,628.00 | -11.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 207,138.09 | 0.00 | 207,138.09 | 0.00 | 0.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (491,161.43) | 491,161.43 | 0.00 | (312,589.00) | 312,589.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (560,106.54) | 491,161.43 | (68,945.11) | (558,217.00) | 312,589.00 | (245,628.00) | 256.3% |

| 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) | | | 230,824.74 | (66,713.28) | 164,111.46 | 102,811.00 | 259,312.00 | 356,123.00 | 117.0% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | 9791 | 1,802,883.11 | 114,058.32 | 1,916,941.43 | 2,033,707.85 | 47,345.04 | 2,081,052.89 | 8.6% |
| a) As of July 1 - Unaudited | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 1,802,883.11 | 114,058.32 | 1,916,941.43 | 2,033,707.85 | 47,345.04 | 2,081,052.89 | 8.6% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 1,802,883.11 | 114,058.32 | 1,916,941.43 | 2,033,707.85 | 47,345.04 | 2,081,052.89 | 8.6% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,033,707.85 | 47,345.04 | 2,081,052.89 | 2,136,518.85 | 300,657.04 | 2,437,175.89 | 17.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | | | | | |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | 9711 | 2,000.00 | 0.00 | 2,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Revolving Cash | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9740 | 0.00 | 103,034.10 | 103,034.10 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | | | | | |
| c) Committed | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stabilization Arrangements | | | | | | | | | |
| Other Commitments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 92,469.77 | 0.00 | 92,469.77 | 176,063.77 | 0.00 | 176,063.77 | 90.4% |
| Chromebooks | | 9780 | 50,000.00 | | 50,000.00 | | | | |
| Curriculum | | 9780 | 42,469.77 | | 42,469.77 | | | | |
| Chromebooks | | 9780 | | | | 60,000.00 | | 60,000.00 | |
| Curriculum | | 9780 | | | | 116,063.77 | | 116,063.77 | |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 1,939,238.08 | (55,689.06) | 1,883,549.02 | 1,960,455.08 | (205.00) | 1,960,250.08 | 4.1% |

Biggs Unified
Butte County

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

04 61408 0000000
Form 01

| Resource | Description | Unaudited Actuals | |
|---------------------------|---|-------------------|----------------|
| | | 2019-20 | 2020-21 Budget |
| 3010 | ESSA: Title I, Part A, Basic Grants Low-Income and Neglected | 0.00 | 11,602.00 |
| 3215 | | 0.00 | 35,881.00 |
| 3220 | | 0.00 | 155,251.94 |
| 6230 | California Clean Energy Jobs Act | 19,845.95 | 19,845.95 |
| 6300 | Lottery: Instructional Materials | 53,278.10 | 60,585.10 |
| 7311 | Classified School Employee Professional Development Block Grant | 5,473.00 | 5,473.00 |
| 7388 | SB 117 COVID-19 LEA Response Funds | 9,816.31 | 9,816.31 |
| 7510 | Low-Performing Students Block Grant | 14,620.74 | 2,406.74 |
| Total, Restricted Balance | | 103,034.10 | 300,862.04 |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 207,280.42 | 223,725.00 | 7.9% |
| 3) Other State Revenue | | 8300-8599 | 16,084.20 | 17,000.00 | 5.7% |
| 4) Other Local Revenue | | 8600-8799 | 61,378.57 | 12,000.00 | -80.4% |
| 5) TOTAL REVENUES | | | 284,743.19 | 252,725.00 | -11.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 137,849.68 | 139,107.00 | 0.3% |
| 3) Employee Benefits | | 3000-3999 | 48,020.18 | 56,746.00 | 18.2% |
| 4) Books and Supplies | | 4000-4999 | 175,230.36 | 169,428.00 | -3.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 6,376.16 | 6,740.00 | 5.7% |
| 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 | 17,486.27 | 11,592.00 | -33.7% |
| 9) TOTAL EXPENDITURES | | | 394,962.65 | 389,611.00 | -0.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | |
| | | | (100,219.46) | (130,886.00) | 30.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | | | | |
| | | 8900-8929 | 115,198.92 | 130,825.00 | 13.6% |
| 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 | | | | | |
| | | 8940-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 115,198.92 | 130,825.00 | 13.6% |

| Description | Resource Codes | Object Codes | 2015-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D) | | | 14,979.46 | (61.00) | -100.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | 9791 | 28,242.93 | 43,222.39 | 53.0% |
| a) As of July 1 - Unaudited | | 9793 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | | 28,242.93 | 43,222.39 | 53.0% |
| c) As of July 1 - Audited (F1a + F1b) | | 9795 | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | | 28,242.93 | 43,222.39 | 53.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 395.12 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance | | | 43,222.39 | 43,161.39 | -0.1% |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | | | |
| Stores | | 9712 | | | |
| Prepaid Items | | 9713 | 845.80 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 41,981.57 | 43,161.39 | 2.8% |
| c) Committed | | 9750 | 0.00 | 0.00 | 0.0% |
| Stabilization Arrangements | | | | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | 9780 | 0.00 | 0.00 | 0.0% |
| Other Assignments | | | | | |
| 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 | | 9110 | (207,893) | | |
| a) In County Treasury | | 9111 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9120 | 0.00 | | |
| b) In Banks | | 9130 | 395.12 | | |
| c) In Revolving Cash Account | | 9135 | 0.00 | | |
| d) With Fiscal Agent/Trustee | | 9140 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9150 | 0.00 | | |
| 2) Investments | | 9200 | 59,814.81 | | |
| 3) Accounts Receivable | | 9290 | 0.00 | | |
| 4) Due from Grantor Government | | 9310 | 0.00 | | |
| 5) Due from Other Funds | | 9320 | 345.80 | | |
| 6) Stores | | 9330 | 0.00 | | |
| 7) Prepaid Expenditures | | 9340 | 0.00 | | |
| 8) Other Current Assets | | | | | |
| 9) TOTAL ASSETS | | | 60,847.70 | | |
| 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 | 139.04 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 17,486.27 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL LIABILITIES | | | 17,625.31 | | |
| 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) | | | 43,222.39 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 207,290.42 | 223,725.00 | 7.9% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 207,290.42 | 223,725.00 | 7.9% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 16,094.20 | 17,000.00 | 5.7% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 16,094.20 | 17,000.00 | 5.7% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | 8631 | 0.00 | 0.00 | 0.0% |
| Sale of Equipment/Supplies | | 8634 | 2,000.00 | 12,500.00 | 525.0% |
| Food Service Sales | | 8650 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | (436.24) | (300.00) | 14.6% |
| Interest | | 8652 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8652 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | 8677 | 59,814.81 | 0.00 | -100.0% |
| Interagency Services | | 8677 | | | |
| Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 61,378.57 | 12,000.00 | -80.4% |
| TOTAL, REVENUES | | | 294,763.19 | 252,725.00 | -11.2% |

| 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 | 99,591.69 | 99,564.00 | 0.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 39,256.00 | 39,693.00 | -1.1% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 150.00 | New |
| TOTAL, CLASSIFIED SALARIES | | | 137,849.69 | 139,107.00 | 0.9% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 19,779.41 | 29,091.00 | 49.6% |
| CASDI/Medicare/Alternative | | 3301-3302 | 9,285.12 | 8,948.00 | -3.8% |
| Health and Welfare Benefits | | 9401-3402 | 16,221.24 | 15,972.00 | -1.5% |
| Unemployment Insurance | | 3501-3502 | 60.93 | 59.00 | -4.7% |
| Workers' Compensation | | 3601-3602 | 3,673.98 | 3,677.00 | 0.1% |
| OPERA, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPERA, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 48,020.18 | 56,746.00 | 18.2% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 5,006.52 | 3,426.00 | -31.6% |
| Noncapitalized Equipment | | 4400 | 299.98 | 500.00 | 66.7% |
| Food | | 4700 | 169,923.86 | 165,500.00 | -2.6% |
| TOTAL, BOOKS AND SUPPLIES | | | 175,230.36 | 169,426.00 | -3.3% |

| 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 | 1,094.05 | 1,300.00 | 19.9% |
| 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 | 5,292.11 | 5,440.00 | 2.8% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL SERVICES AND OTHER OPERATING EXPENDITURES | | | 6,376.16 | 6,740.00 | 5.7% |
| 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 | | 7250 | 17,486.27 | 11,592.00 | -33.7% |
| TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 17,486.27 | 11,592.00 | -33.7% |
| TOTAL EXPENDITURES | | | 384,927.65 | 383,611.00 | -0.4% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 115,198.92 | 130,825.00 | 13.6% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 115,198.92 | 130,825.00 | 13.6% |
| 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 | | 8955 | 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) | | | | | |
| | | | 115,198.92 | 130,825.00 | 13.6% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LOFF Sources | | 8010-8939 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8239 | 207,280.42 | 223,725.00 | 7.9% |
| 3) Other State Revenue | | 8300-8539 | 16,084.20 | 17,000.00 | 5.7% |
| 4) Other Local Revenue | | 8600-8739 | 61,378.57 | 12,000.00 | -80.4% |
| 5) TOTAL REVENUES | | | 284,733.19 | 252,725.00 | -11.2% |
| 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 | | 367,476.38 | 372,019.00 | 1.2% |
| 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 | | 17,486.27 | 11,592.00 | -33.7% |
| 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 | | | 384,962.65 | 383,611.00 | -0.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (AS - B*10) | | | | | |
| | | | (100,219.46) | (130,886.00) | 30.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | | | | |
| | | 8900-8929 | 115,198.92 | 130,825.00 | 13.6% |
| b) Transfers Out | | | | | |
| | | 7600-7639 | 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 | | | | | |
| | | 8980-8939 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 115,198.92 | 130,825.00 | 13.6% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 14,979.46 | (61,020) | -100.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | 9791 | 28,242.93 | 43,222.39 | 59.0% |
| a) As of July 1 - Unaudited | | 9793 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | | 28,242.93 | 43,222.39 | 59.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Resalestems | | 9795 | 28,242.93 | 43,222.39 | 59.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 43,222.39 | 43,161.39 | -0.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 395.12 | 0.00 | -100.0% |
| Stores | | 9712 | 845.60 | 0.00 | -100.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 41,981.67 | 43,161.39 | 2.8% |
| 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% |

800's Unified
Butte County

Unaudited Actuals
Caterina Special Revenue Fund
Exhibit: Restricted Balance Detail

04 61408 0000000
Form 13

| Resource | Description | Unaudited Actuals | |
|---------------------------|--|-------------------|-------------------|
| | | 2019-20 | 2020-21 Budget |
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 41,981.67 | 43,161.39 |
| Total, Restricted Balance | | 41,981.67 | 43,161.39 |

| 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 | 9,775.32 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 9,775.32 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 9,775.32 | 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 Other Than 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) | | | 9,775.32 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 612,374.55 | 622,149.87 | 1.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 612,374.55 | 622,149.87 | 1.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 612,374.55 | 622,149.87 | 1.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 622,149.87 | 622,149.87 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 622,149.87 | 622,149.87 | 0.0% |
| Meet Boardw27s increased EU | 0000 | 9780 | 622,149.87 | | |
| Board required REU | 0000 | 9780 | | 622,149.87 | |
| 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 | 622,149.87 | | |
| 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 | | | 622,149.87 | | |
| 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 | | | |
| 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) | | | 622,149.87 | | |

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

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 9,775.32 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 9,775.32 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 9,775.32 | 0.00 | -100.0% |

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

| 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% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from 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% |

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Expenditures by Function

| 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 | 9,775.32 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 9,775.32 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 9,775.32 | 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 Other Than Capital Outlay Projects
Expenditures by Function

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 9,775.32 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 612,374.55 | 622,149.87 | 1.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 612,374.55 | 622,149.87 | 1.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 612,374.55 | 622,149.87 | 1.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 622,149.87 | 622,149.87 | 0.0% |
| Meet Board's increased EU | 0000 | 9780 | 622,149.87 | | |
| Board required REU | 0000 | 9780 | | 622,149.87 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

| 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 | 8,139.44 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 8,139.44 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 8,139.44 | 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 Postemployment Benefits
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) | | | 8,139.44 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 509,894.20 | 518,033.64 | 1.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 509,894.20 | 518,033.64 | 1.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 509,894.20 | 518,033.64 | 1.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 518,033.64 | 518,033.64 | 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 | | | | | |
| 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 | 518,033.64 | 518,033.64 | 0.0% |
| OPEB | 0000 | 9780 | 518,033.64 | | |
| OPEB | 0000 | 9780 | | 518,033.64 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 518,033.64 | | |
| 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 | | | 518,033.64 | | |
| 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 | | | |
| 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) | | | 518,033.64 | | |

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 8,139.44 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 8,139.44 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 8,139.44 | 0.00 | -100.0% |

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

| 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% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from 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% |

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

| 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 | 8,139.44 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 8,139.44 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 8,139.44 | 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 Postemployment Benefits
Expenditures by Function

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 8,139.44 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 509,894.20 | 518,033.64 | 1.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 509,894.20 | 518,033.64 | 1.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 509,894.20 | 518,033.64 | 1.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 518,033.64 | 518,033.64 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 518,033.64 | 518,033.64 | 0.0% |
| OPEB | 0000 | 9780 | 518,033.64 | | |
| OPEB | 0000 | 9780 | | 518,033.64 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| 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 | 64,399.98 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 64,399.98 | 0.00 | -100.0% |
| 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 | 61,240.74 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 275,131.82 | 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 | | | 336,372.56 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (271,972.58) | 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 FUND BALANCE (C + D4) | | | (271,972.58) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 343,218.22 | 71,245.64 | -79.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 343,218.22 | 71,245.64 | -79.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 343,218.22 | 71,245.64 | -79.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 71,245.64 | 71,245.64 | 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 | 163,044.47 | | |
| 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 | | | 163,044.47 | | |
| 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 | 91,798.83 | | |
| 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 | | | 91,798.83 | | |
| 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) | | | 71,245.64 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | |
| Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from | | | | | |
| Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | |
| | | 8660 | 3,157.30 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 61,242.68 | 0.00 | -100.0% |
| 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 | | | 64,399.98 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 64,399.98 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 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% |
| 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 | 61,240.74 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 61,240.74 | 0.00 | -100.0% |
| 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 | 275,131.82 | 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 | | | 275,131.82 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL EXPENDITURES | | | 336,372.56 | 0.00 | -100.0% |

| 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% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| 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 | 64,399.98 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 64,399.98 | 0.00 | -100.0% |
| 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 | | 336,372.56 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 336,372.56 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (271,972.58) | 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) | | | (271,972.58) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 343,218.22 | 71,245.64 | -79.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 343,218.22 | 71,245.64 | -79.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 343,218.22 | 71,245.64 | -79.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 71,245.64 | 71,245.64 | 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 | | | 71,245.64 | 71,245.64 | 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% |

| <u>Resource</u> | <u>Description</u> | <u>2019-20 Unaudited Actuals</u> | <u>2020-21 Budget</u> |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 71,245.64 | 71,245.64 |
| Total, Restricted Balance | | <u>71,245.64</u> | <u>71,245.64</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 | 4.39 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 4.39 | 0.00 | -100.0% |
| 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 | 68,749.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 68,749.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (68,744.61) | 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 FUND BALANCE (C + D4) | | | (68,744.61) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 69,153.37 | 408.76 | -99.4% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 69,153.37 | 408.76 | -99.4% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 69,153.37 | 408.76 | -99.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 408.76 | 408.76 | 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 | 408.76 | 408.76 | 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 | 408.76 | | |
| 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 | | | 408.76 | | |
| 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) | | | 408.76 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4.39 | 0.00 | -100.0% |
| 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 | | | 4.39 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 4.39 | 0.00 | -100.0% |

| 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 | 68,749.00 | 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 | | | 68,749.00 | 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 | | | 68,749.00 | 0.00 | -100.0% |

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

| Description | Resource Codes | Object Codes | 2019-20 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% |
| (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 | 4.39 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 4.39 | 0.00 | -100.0% |
| 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 | | 68,749.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 68,749.00 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (68,744.61) | 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) | | | (68,744.61) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 69,153.37 | 408.76 | -99.4% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 69,153.37 | 408.76 | -99.4% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 69,153.37 | 408.76 | -99.4% |
| 2) Ending Balance, June 30 (E + F1e) | | | 408.76 | 408.76 | 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 | | | 408.76 | 408.76 | 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% |

| <u>Resource</u> | <u>Description</u> | <u>2019-20 Unaudited Actuals</u> | <u>2020-21 Budget</u> |
|---------------------------|----------------------------------|--------------------------------------|---------------------------|
| 7710 | State School Facilities Projects | 408.76 | 408.76 |
| Total, Restricted Balance | | <u>408.76</u> | <u>408.76</u> |

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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| 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 | 15,461.89 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 15,461.89 | 0.00 | -100.0% |
| 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 | 41,960.34 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 1,151,419.60 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 1,894,618.18 | 38,268.00 | -98.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,087,998.12 | 38,268.00 | -98.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,072,536.23) | (38,268.00) | -98.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 3,858.42 | 114,803.00 | 2875.4% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 1,709,478.14 | 0.00 | -100.0% |
| 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 | | | 1,713,336.56 | 114,803.00 | -93.3% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,359,199.67) | 76,535.00 | -105.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,359,176.66 | (23.01) | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,359,176.66 | (23.01) | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,359,176.66 | (23.01) | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| 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 | 76,511.99 | New |
| Capital Assets | 0000 | 9780 | | 76,511.99 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (23.01) | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 12,862.84 | | |
| 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 Agen/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 | | | 12,862.84 | | |
| 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 | 12,885.85 | | |
| 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 | | | 12,885.85 | | |
| 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) | | | (23.01) | | |

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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | 15,461.89 | 0.00 | -100.0% |
| 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 | | | 15,461.89 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 15,461.89 | 0.00 | -100.0% |

| 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% |
| OASD/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% |

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 |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | 41,960.34 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 41,960.34 | 0.00 | -100.0% |
| 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 | 1,151,419.60 | 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 | | | 1,151,419.60 | 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 | 50,555.56 | 20,056.00 | -60.3% |
| Other Debt Service - Principal | | 7439 | 1,844,062.62 | 18,212.00 | -99.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,894,618.18 | 38,268.00 | -98.0% |
| TOTAL, EXPENDITURES | | | 3,087,998.12 | 38,268.00 | -98.8% |

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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 3,858.42 | 114,803.00 | 2875.4% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 3,858.42 | 114,803.00 | 2875.4% |
| 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% |

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 |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | 1,709,478.14 | 0.00 | -100.0% |
| (c) TOTAL, SOURCES | | | 1,709,478.14 | 0.00 | -100.0% |
| 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) | | | 1,713,336.56 | 114,803.00 | -93.3% |

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

| 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 | 15,461.89 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 15,461.89 | 0.00 | -100.0% |
| 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 | | 1,193,379.94 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,894,618.18 | 38,268.00 | -98.0% |
| 10) TOTAL, EXPENDITURES | | | 3,087,998.12 | 38,268.00 | -98.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (3,072,536.23) | (38,268.00) | -98.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 3,858.42 | 114,803.00 | 2875.4% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 1,709,478.14 | 0.00 | -100.0% |
| 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 | | | 1,713,336.56 | 114,803.00 | -93.3% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,359,199.67) | 76,535.00 | -105.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,359,176.66 | (23.01) | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,359,176.66 | (23.01) | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,359,176.66 | (23.01) | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | (23.01) | 76,511.99 | -332616.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 76,511.99 | New |
| Capital Assets | 0000 | 9780 | | 76,511.99 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (23.01) | 0.00 | -100.0% |

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

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCOFF 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 | 144.48 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 144.48 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 157,025.86 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 157,025.86 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (156,881.38) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 157,025.86 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 157,025.86 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 144.48 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 144.48 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 144.48 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 144.48 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 144.48 | 144.48 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 144.48 | 144.48 | 0.0% |
| Debt payment | 0000 | 9780 | 144.48 | | |
| Debt payment | 0000 | 9780 | | 144.48 | |
| 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 | 144.48 | | |
| 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 | | | 144.48 | | |
| 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) | | | 144.48 | | |

| Description | Resource Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Interest | | 8660 | 144.48 | 0.00 | -100.0% |
| 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 144.48 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 144.48 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 157,025.86 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 157,025.86 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 157,025.86 | 0.00 | -100.0% |

| 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 | 157,025.86 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 157,025.86 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 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) | | | 157,025.86 | 0.00 | -100.0% |

| 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 | 144.48 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 144.48 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 157,025.86 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 157,025.86 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (156,881.38) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 157,025.86 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 157,025.86 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2019-20 Unaudited Actuals | 2020-21 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 144.48 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 144.48 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 144.48 | New |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 144.48 | New |
| 2) Ending Balance, June 30 (E + F1e) | | | 144.48 | 144.48 | 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 | | | | | |
| 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 | 144.48 | 144.48 | 0.0% |
| Debt payment | 0000 | 9780 | 144.48 | | |
| Debt payment | 0000 | 9780 | | 144.48 | |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2019-20 Unaudited Actuals</u> | <u>2020-21 Budget</u> |
|-----------------|---------------------------|--------------------------------------|---------------------------|
| | Total, Restricted Balance | <u>0.00</u> | <u>0.00</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 | 2,773.83 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 2,773.83 | 0.00 | -100.0% |
| 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 | 6,664.74 | 0.00 | -100.0% |
| 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 | | | 6,664.74 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,890.91) | 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) | | | (3,890.91) | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 670,730.54 | 666,839.63 | -0.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 670,730.54 | 666,839.63 | -0.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 670,730.54 | 666,839.63 | -0.6% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 666,839.63 | 666,839.63 | 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 | 666,839.63 | 666,839.63 | 0.0% |
| c) Unrestricted Net Position | | 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 | 188,762.24 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 92,924.04 | | |
| 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 | 385,153.35 | | |
| 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 | | | 666,839.63 | | |
| 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 | 0.00 | | |
| 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 | | | 0.00 | | |
| 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) | | | 666,839.63 | | |

| 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 | 2,773.83 | 0.00 | -100.0% |
| 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% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,773.83 | 0.00 | -100.0% |
| TOTAL REVENUES | | | 2,773.83 | 0.00 | -100.0% |

| 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% |
| CASDI/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 | 6,664.74 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 6,664.74 | 0.00 | -100.0% |
| 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 | | | 6,664.74 | 0.00 | -100.0% |

| 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% |

Unaudited Actuals
Foundation Private-Purpose Trust Fund
Expenses by Function

| 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 | 2,773.83 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 2,773.83 | 0.00 | -100.0% |
| 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 | | 6,664.74 | 0.00 | -100.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 6,664.74 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (3,890.91) | 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) | | | (3,890.91) | 0.00 | -100.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 670,730.54 | 666,839.63 | -0.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 670,730.54 | 666,839.63 | -0.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 670,730.54 | 666,839.63 | -0.6% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 666,839.63 | 666,839.63 | 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 | 666,839.63 | 666,839.63 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2019-20</u> <u>Unaudited Actuals</u> | <u>2020-21</u> <u>Budget</u> |
|--------------------------------|------------------------|--|---------------------------------|
| 9010 | Other Restricted Local | 666,839.63 | 666,839.63 |
| Total, Restricted Net Position | | <u>666,839.63</u> | <u>666,839.63</u> |

| 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 |

| 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) | 562.70 | 562.70 | 562.70 | 562.70 | 562.70 | 562.70 |
| 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) | 562.70 | 562.70 | 562.70 | 562.70 | 562.70 | 562.70 |
| 5. District 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. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 562.70 | 562.70 | 562.70 | 562.70 | 562.70 | 562.70 |
| 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 | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4. Adults In Correctional Facilities | | | | | | |
| 5. County Operations Grant ADA | | | | | | |
| 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

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 | 2,909,538.14 | 301 | 0.00 | 303 | 2,909,538.14 | 305 | 0.00 | | 307 | 2,909,538.14 | 309 |
| 2000 - Classified Salaries | 1,336,955.00 | 311 | 18,270.55 | 313 | 1,318,684.45 | 315 | 144,311.28 | | 317 | 1,174,373.17 | 319 |
| 3000 - Employee Benefits | 1,938,438.85 | 321 | 82,219.67 | 323 | 1,856,219.18 | 325 | 50,008.50 | | 327 | 1,806,210.68 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 239,219.56 | 331 | 3,280.95 | 333 | 235,938.61 | 335 | 75,151.42 | | 337 | 160,787.19 | 339 |
| 5000 - Services... & 7300 - Indirect Costs | 868,812.77 | 341 | 176,181.56 | 343 | 692,631.21 | 345 | 40,942.90 | | 347 | 651,688.31 | 349 |
| TOTAL | | | | | 7,013,011.59 | 365 | | | TOTAL | 6,702,597.49 | 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 | | 0.00 |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | 0.00 |
| 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 | | 58.60% |
| 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) | 58.60% |
| 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) | 6,702,597.49 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

| |
|--|
| |
|--|

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2019-20 Expenditures |
|--|---|---------------------------------------|---|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 7,926,129.74 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 596,960.64 |
| 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 | 37,558.38 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 156,500.65 |
| 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 | 276,083.20 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 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) | | | | 470,142.23 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 100,219.46 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 6,959,246.33 |

| 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) | | 562.70 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 12,367.60 |
| 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.) | 6,747,802.82 | 11,629.53 |
| 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) | 6,747,802.82 | 11,629.53 |
| B. Required effort (Line A.2 times 90%) | 6,073,022.54 | 10,466.58 |
| C. Current year expenditures (Line I.E and Line II.B) | 6,959,246.33 | 12,367.60 |
| 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 |

| | 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 | 1,317,799.00 | 0.00 | 1,317,799.00 | | | 1,317,799.00 |
| Work in Progress | 708,564.00 | | 708,564.00 | 224,429.00 | | 932,993.00 |
| Total capital assets not being depreciated | 2,026,363.00 | 0.00 | 2,026,363.00 | 224,429.00 | 0.00 | 2,250,792.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 802,127.00 | | 802,127.00 | 0.00 | | 802,127.00 |
| Buildings | 4,737,927.00 | | 4,737,927.00 | 1,516,637.00 | | 6,254,564.00 |
| Equipment | 1,612,071.00 | | 1,612,071.00 | 135,164.00 | | 1,747,235.00 |
| Total capital assets being depreciated | 7,152,125.00 | 0.00 | 7,152,125.00 | 1,651,801.00 | 0.00 | 8,803,926.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (370,080.00) | | (370,080.00) | | 68,491.00 | (438,571.00) |
| Buildings | (3,414,575.00) | | (3,414,575.00) | | 86,137.00 | (3,500,712.00) |
| Equipment | (1,095,984.00) | | (1,095,984.00) | | 84,520.00 | (1,180,504.00) |
| Total accumulated depreciation | (4,880,639.00) | 0.00 | (4,880,639.00) | 0.00 | 239,148.00 | (5,119,787.00) |
| Total capital assets being depreciated, net | 2,271,486.00 | 0.00 | 2,271,486.00 | 1,651,801.00 | 239,148.00 | 3,684,139.00 |
| Governmental activity capital assets, net | 4,297,849.00 | 0.00 | 4,297,849.00 | 1,876,230.00 | 239,148.00 | 5,934,931.00 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total capital assets being depreciated, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Business-type activity capital assets, net | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

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) 378,732.59
- 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) 5,726,280.16

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) 6.61%

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) | 602,009.77 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 66,885.70 |
| 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) | 52,147.93 |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. Adjustment for Employment Separation Costs | |
| a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 721,043.40 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 98,896.98 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 819,940.38 |

B. Base Costs

| | |
|---|--------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 4,205,165.66 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 503,005.56 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 606,201.41 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 56,388.59 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 37,558.38 |
| 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) | 271,785.66 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 10,050.00 |
| 9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 736,776.82 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100) | 0.00 |
| 15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 0.00 |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 197,552.52 |
| 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) | 6,624,484.60 |

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) 10.88%

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) 12.38%

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>721,043.40</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>24,403.28</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.76%) times Part III, Line B19); zero if negative | <u>98,896.98</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.76%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.7%) times Part III, Line B19); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>98,896.98</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| <p>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.</p> | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>98,896.98</u> |

Approved indirect cost rate: 9.76%
Highest rate used in any program: 9.70%

| <u>Fund</u> | <u>Resource</u> | <u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u> | <u>Indirect Costs Charged (Objects 7310 and 7350)</u> | <u>Rate Used</u> |
|-------------|-----------------|---|---|----------------------|
| 01 | 3010 | 340,763.06 | 33,047.45 | 9.70% |
| 01 | 3310 | 64,236.08 | 5,954.92 | 9.27% |
| 01 | 3550 | 7,617.00 | 380.00 | 4.99% |
| 01 | 4035 | 33,838.68 | 280.32 | 0.83% |
| 01 | 4127 | 22,723.97 | 2,204.23 | 9.70% |
| 01 | 5810 | 25,632.12 | 2,338.73 | 9.12% |
| 01 | 6500 | 569,261.54 | 35,954.97 | 6.32% |
| 01 | 7510 | 24,920.02 | 2,417.24 | 9.70% |
| 01 | 7810 | 14,245.77 | 32.53 | 0.23% |
| 13 | 5310 | 367,476.38 | 17,486.27 | 4.76% |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 6900-8929 | 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 | (17,486.27) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 276,083.20 | 17,831.05 | 344.78 |
| Fund Reconciliation | | | | | | | | |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 17,486.27 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 115,198.92 | 0.00 | 0.00 | 17,486.27 |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 3,858.42 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 157,025.86 | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | 0.00 | 0.00 |
| Fund Reconciliation | | | | | | | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 0.00 | 0.00 | 17,486.27 | (17,486.27) | 276,083.20 | 276,083.20 | 17,831.05 | 17,831.05 |

| | 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 | 20,000.00 | | 20,000.00 | | | 20,000.00 | |
| Net Pension Liability | 5,719,213.00 | | 5,719,213.00 | | | 5,719,213.00 | |
| Total/Net OPEB Liability | 2,620,247.00 | | 2,620,247.00 | | 387,673.00 | 2,232,574.00 | |
| Compensated Absences Payable | 32,166.45 | | 32,166.45 | 3,594.34 | | 35,760.79 | |
| Governmental activities long-term liabilities | 8,391,626.45 | 0.00 | 8,391,626.45 | 3,594.34 | 387,673.00 | 8,007,547.79 | 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 | 2,500,000.00 | | 2,500,000.00 | | 1,994,088.00 | 505,912.00 | 76,535.44 |
| 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 | 2,500,000.00 | 0.00 | 2,500,000.00 | 0.00 | 1,994,088.00 | 505,912.00 | 76,535.44 |

Unaudited Actuals
2019-20 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

| 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 | 8,935.38 | | 26,946.07 | 35,881.45 |
| 2. State Lottery Revenue | 8560 | 91,934.39 | | 35,079.61 | 127,014.00 |
| 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) | | 100,869.77 | 0.00 | 62,025.68 | 162,895.45 |
| 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 | 0.00 | | 8,747.58 | 8,747.58 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 8,400.00 | | | 8,400.00 |
| 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) | | 8,400.00 | 0.00 | 8,747.58 | 17,147.58 |
| C. ENDING BALANCE | | | | | |
| (Must equal Line A6 minus Line B12) | 979Z | 92,469.77 | 0.00 | 53,278.10 | 145,747.87 |
| 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.

| Instructional Goals Description | Teacher Full-Time Equivalents | | | Classroom Units | | | Pupils Transported |
|---|---|---|--|--|--|---|--------------------|
| | Instructional Supervision and Administration (Functions 2100-2200) FTE Factor(s) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) FTE Factor(s) | School Administration (Function 2700) FTE Factor(s) | Pupil Support Services (Functions 3100-3199 & 3900) FTE Factor(s) | Plant Maintenance and Operations (Functions 8100-8400) CU Factor(s) | Facilities Rents and Leases (Function 8700) CU 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 | 59,458.69 | 0.00 | 0.00 | 705,345.55 | 0.00 | 0.00 |
| 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 | | 32.00 | | | 32.00 | | |
| 3100 Alternative Schools | | | | | | | |
| 3200 Continuation Schools | | | | | | | |
| 3300 Independent Study Centers | | | | | | | |
| 3400 Opportunity Schools | | | | | | | |
| 3550 Community Day Schools | | | | | | | |
| 3700 Specialized Secondary Programs | | | | | | | |
| 3800 Career Technical Education | | | | | | | |
| 4110 Regular Education, Adult | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | |
| 4630 Adult Career Technical Education | | | | | | | |
| 4760 Bilingual | | | | | | | |
| 4850 Migrant Education | | | | | | | |
| 5000-5999 Special Education (allocated to 5001) | | 4.00 | | | 4.00 | | |
| 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 | 36.00 | 0.00 | 0.00 | 36.00 | 0.00 | 0.00 |

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

| Goal | Program/Activity | Direct Costs | | | Central Admin Costs (col. 3 x Seh. 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 4,640,919.53 | 679,825.99 | 5,320,745.52 | 758,819.47 | 6,079,564.99 | |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3800 | Career Technical Education | 140,444.79 | 0.00 | 140,444.79 | 20,029.57 | 160,474.36 | |
| 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 | 715,202.31 | 84,978.25 | 800,180.56 | 114,117.95 | 914,298.51 | |
| 6000 | Regional Occupational Ctr/Prg (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 | 37,558.38 | 0.00 | 37,558.38 | 5,356.40 | 42,914.78 | |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | | 0.00 | |
| ---- | Enterprise | | | | | 0.00 | |
| ---- | Facilities Acquisition & Construction | | | | | 217,290.86 | |
| ---- | Other Outgo | | | | | 476,664.77 | |
| Other Funds | | | | | | | |
| ---- | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) | | 0.00 | 0.00 | 52,407.74 | 52,407.74 | |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (17,486.27) | (17,486.27) | |
| Total General Fund and Charter Schools Funds Expenditures | | 5,534,125.01 | 764,804.24 | 6,298,929.25 | 933,244.86 | 7,926,129.74 | |

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

| Goal | Type of Program | Instruction (Functions 1000- 1999) | Instructional Supervision and Administration (Functions 2100- 2200) | Library, Media, Technology and Other Instructional Resources (Functions 2450- 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 |
|-----------------------------------|--|--|---|--|---|---|---|---|--|---|--|---|--------------|
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 3,591,691.63 | 25,880.88 | 25,646.24 | 443,579.65 | 221,065.40 | 276,667.14 | 56,388.59 | | | 0.00 | 0.00 | 4,640,919.53 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 3800 | Career Technical Education | 56,865.59 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 83,579.20 | 0.00 | 140,444.79 |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| 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 | 556,608.44 | 0.00 | 0.00 | 0.00 | 104,289.18 | 54,304.69 | 0.00 | | | 0.00 | 0.00 | 715,202.31 |
| 6000 | ROCP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | | 37,558.38 | 0.00 | 0.00 | 0.00 | 37,558.38 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Direct Charged Costs | | 4,205,165.66 | 25,880.88 | 25,646.24 | 443,579.65 | 325,354.58 | 330,971.83 | 56,388.59 | 37,558.38 | 0.00 | 83,579.20 | 0.00 | 5,534,125.01 |

* Functions 7100-7199 for goals 8100 and 8500

| Goal | Type of Program | Allocated Support Costs (Based on factors input on Form PCRAF) | | | | Total |
|--------------------------------------|---------------------------------------|--|-------------------|--------------------|--|-------------------|
| | | Full-Time Equivalents | Classroom Units | Pupils Transported | | |
| Instructional Goals | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | | 0.00 |
| 1110 | Regular Education, K-12 | 52,852.17 | 626,973.82 | 0.00 | | 679,825.99 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3800 | Career Technical Education | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4630 | Adult Career Technical Education | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 6,606.52 | 78,371.73 | 0.00 | | 84,978.25 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other Goals | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | | 0.00 |
| Other Funds | | | | | | |
| -- | Adult Education (Fund 11) | | 0.00 | | | 0.00 |
| -- | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | | 0.00 |
| -- | Cafeteria (Funds 13 and 61) | | 0.00 | | | 0.00 |
| Total Allocated Support Costs | | 59,458.69 | 705,345.55 | 0.00 | | 764,804.24 |

| | | |
|--|--|--------------|
| 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) | 271,785.66 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 10,050.00 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 602,009.77 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 66,885.70 |
| 5 | Total Central Administration Costs in General Fund and Charter Schools Funds | 950,731.13 |
| B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 5,534,125.01 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 764,804.24 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 6,298,929.25 |
| 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) | 367,476.38 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 367,476.38 |
| D. Total Direct Charged and Allocated Costs (B3 + C5) | | 6,666,405.63 |
| E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | | 14.26% |

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

04 61408 0000000
 Form PCR

Biggs Unified
Butte County

| 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) | | | 217,290.86 | | 217,290.86 |
| Other Outgo (Objects 1000-7999) | | | | 476,664.77 | 476,664.77 |
| Total Other Costs | 0.00 | 0.00 | 217,290.86 | 476,664.77 | 693,955.63 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|------------|
| UNDULICATED PUPIL COUNT | | | | | | | | | | |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 259,997.34 | | 259,997.34 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 238,785.41 | | 238,785.41 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 207,791.01 | | 207,791.01 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,657.22 | | 5,657.22 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,961.33 | | 2,961.33 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 715,202.31 | 0.00 | 715,202.31 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 41,909.89 | | 41,909.89 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 84,978.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 84,978.25 |
| | Total Indirect Costs and PCR Allocations | 84,978.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 41,909.89 | 0.00 | 126,888.14 |
| | TOTAL COSTS | 84,978.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 757,112.20 | 0.00 | 842,090.45 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47,399.07 | | 47,399.07 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,970.01 | | 13,970.01 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,867.00 | | 2,867.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 64,236.08 | 0.00 | 64,236.08 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,954.92 | | 5,954.92 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,954.92 | 0.00 | 5,954.92 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 70,191.00 | 0.00 | 70,191.00 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | |
| | TOTAL COSTS | | | | | | | | | 70,191.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|--|--|-----------------------------------|---|--|---|--|---|--------------|------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 259,997.34 | | 259,997.34 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 191,396.34 | | 191,396.34 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 193,821.00 | | 193,821.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,790.22 | | 2,790.22 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,961.33 | | 2,961.33 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 650,966.23 | 0.00 | 650,966.23 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,954.97 | | 35,954.97 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report-Allocations | 84,978.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 84,978.25 |
| | Total Indirect Costs and PCR Allocations | 84,978.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,954.97 | 0.00 | 120,933.22 |
| | TOTAL BEFORE OBJECT 8980 | 84,978.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 686,921.20 | 0.00 | 771,899.45 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 771,899.45 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 3000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37,489.73 | | 37,489.73 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,418.24 | | 16,418.24 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 396.72 | | 396.72 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 54,304.69 | 0.00 | 54,304.69 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 54,304.69 | 0.00 | 54,304.69 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 54,304.69 | 0.00 | 54,304.69 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 491,161.43 |
| | | | | | | | | | | 545,466.12 |

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

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|------------|
| UNDUPLICATED PUPIL COUNT | | | | | | | | | | |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 259,997.34 | | 259,997.34 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 238,795.41 | | 238,795.41 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 207,791.01 | | 207,791.01 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,657.22 | | 5,657.22 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,961.33 | | 2,961.33 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | Slate Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 715,202.31 | 0.00 | 715,202.31 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 41,909.89 | | 41,909.89 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 84,978.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 84,978.25 |
| | Total Indirect Costs and PCR Allocations | 84,978.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 41,909.89 | 0.00 | 126,888.14 |
| | TOTAL COSTS | 84,978.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 757,112.20 | 0.00 | 842,090.45 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47,399.07 | | 47,399.07 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,970.01 | | 13,970.01 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,867.00 | | 2,867.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | Slate Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 64,236.08 | 0.00 | 64,236.08 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,954.92 | | 5,954.92 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,954.92 | 0.00 | 5,954.92 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 70,191.00 | 0.00 | 70,191.00 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | |
| | TOTAL COSTS | | | | | | | | | 70,191.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|--|--|-----------------------------------|---|--|---|--|---|--------------|------------|
| STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 259,997.34 | | 259,997.34 |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 191,396.34 | | 191,396.34 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 193,821.00 | | 193,821.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,790.22 | | 2,790.22 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,961.33 | | 2,961.33 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 650,966.23 | 0.00 | 650,966.23 |
| 7810 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,954.97 | | 35,954.97 |
| 7950 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 84,978.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 84,978.25 |
| | Total Indirect Costs and PCR Allocations | 84,978.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 35,954.97 | | 120,933.22 |
| | TOTAL BEFORE OBJECT 8980 | 84,978.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 686,921.20 | 0.00 | 771,899.45 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 771,899.45 |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 6000-9999) | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 37,489.73 | | 37,489.73 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 16,418.24 | | 16,418.24 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 396.72 | | 396.72 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 54,304.69 | 0.00 | 54,304.69 |
| 7810 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7950 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 54,304.69 | 0.00 | 54,304.69 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 491,161.43 |
| | | | | | | | | | | 545,466.12 |

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

SELPA: Butte County (CE)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2020-21 Budget by LEA (LB-B) and the 2019-20 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2020-21 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2020-21 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

| Provide the condition number, if any, to be used in the calculation below: | <u>State and Local</u> | <u>Local Only</u> |
|--|------------------------|-------------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Total exempt reductions | <u>0.00</u> | <u>0.00</u> |

SELPA: Butte County (CE)

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

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

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

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

| |
|---|
| <p>If (b) is greater than (a). Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)</p> <p style="text-align: right;">_____ (c)</p> <p>Available for MOE reduction. (line (a) minus line (c), zero if negative)</p> <p style="text-align: right;"><u>0.00 (d)</u></p> <p>Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).</p> <p style="text-align: right;">_____</p> |
|---|

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

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

SELPA: Butte County (CE)

SECTION 3

| | Column A | Column B | Column C |
|--|--|---|-----------------------|
| | Budgeted Amounts (LB-B Worksheet) FY 2020-21 | Actual Expenditures Comparison Year 19/20 | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. | | | |
| a. Total special education expenditures | 851,384.00 | | |
| b. Less: Expenditures paid from federal sources | 90,820.00 | | |
| c. Expenditures paid from state and local sources | 760,564.00 | 787,347.00 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 787,347.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 760,564.00 | 787,347.00 | (26,783.00) |

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

| | Budgeted Amounts FY 2020-21 | Comparison Year 19-20 | Difference |
|---|--------------------------------|--------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 851,384.00 | | |
| b. Less: Expenditures paid from federal sources | 90,820.00 | | |
| c. Expenditures paid from state and local sources | 760,564.00 | 787,347.00 | |
| Add/Less: Adjustments and/or PCRA required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 787,347.00 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 760,564.00 | 787,347.00 | |
| d. Special education unduplicated pupil count | 73 | 73 | |
| e. Per capita state and local expenditures (A2c/A2d) | 10,418.68 | 10,785.58 | (366.90) |

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

SELPA: Butte County (CE)

B. LOCAL EXPENDITURES ONLY METHOD

| | Budget FY 2020-21 | Comparison Year 17/18 | Difference |
|---|----------------------|--------------------------|------------|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| a. Expenditures paid from local sources | 626,159.00 | 660,124.36 | |
| Add/Less: Adjustments required for MOE calculation | | (100,108.57) | |
| Comparison year's expenditures, adjusted for MOE calculation | | 560,015.79 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 626,159.00 | 560,015.79 | 66,143.21 |

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

| | Budget FY 2020-21 | Comparison Year 19-20 | Difference |
|--|----------------------|--------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures | | | |
| a. Expenditures paid from local sources | 626,159.00 | 545,466.12 | |
| Add/Less: Adjustments required for MOE calculation | | 0.00 | |
| Comparison year's expenditures, adjusted for MOE calculation | | 545,466.12 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 626,159.00 | 545,466.12 | |
| b. Special education unduplicated pupil count | 73 | 73 | |
| c. Per capita local expenditures (B2a/B2b) | 8,577.52 | 7,472.14 | 1,105.38 |

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

Karen Peters
Contact Name

530-868-1281
Telephone Number

CBO
Title

kpeters@biggs.org
Email Address

SELPA: Butte County (CE)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

| Provide the condition number, if any, to be used in the calculation below: | <u>State and Local</u> | <u>Local Only</u> |
|--|------------------------|-------------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | <u>0.00</u> | <u>0.00</u> |

SELPA: Butte County (CE)

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

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

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

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

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

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

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

SELPA: Butte County (CE)

SECTION 3

| | Column A | Column B | Column C |
|--|--|--|-----------------------|
| | Actual Expenditures (LE-CY Worksheet) FY 2019-20 | Actual Expenditures Comparison Year FY 18-19 | Difference (A - B) |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures. | | | |
| a. Total special education expenditures | 842,090.45 | | |
| b. Less: Expenditures paid from federal sources | 70,191.00 | | |
| c. Expenditures paid from state and local sources | 771,899.45 | 761,726.17 | |
| Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation | | 0.00 | |
| | | 761,726.17 | |
| Less: Exempt reduction(s) for SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 771,899.45 | 761,726.17 | 10,173.28 |

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

| | Actual FY 2019-20 | Comparison Year FY 18-19 | Difference |
|---|----------------------|-----------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures. | | | |
| a. Total special education expenditures | 842,090.45 | | |
| b. Less: Expenditures paid from federal sources | 70,191.00 | | |
| c. Expenditures paid from state and local sources | 771,899.45 | 761,726.17 | |
| Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation | | 0.00 | |
| | | 761,726.17 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 771,899.45 | 761,726.17 | |
| d. Special education unduplicated pupil count | 73 | 87 | |
| e. Per capita state and local expenditures (A2c/A2d) | 10,573.97 | 8,755.47 | 1,818.50 |

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

SELPA: Butte County (CE)

B. LOCAL EXPENDITURES ONLY METHOD

| | Actual FY 2019-20 | Comparison Year 2017-18 | Difference |
|---|----------------------|----------------------------|-------------|
| 1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only. | | | |
| a. Expenditures paid from local sources | 545,466.12 | 660,124.36 | |
| Add/Less: Adjustments required for MOE calculation | | (100,108.57) | |
| Comparison year's expenditures, adjusted for MOE calculation | | 560,015.79 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 545,466.12 | 560,015.79 | (14,549.67) |

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

| | Actual FY 2019-20 | Comparison Year 2017-18 | Difference |
|--|----------------------|----------------------------|------------|
| 2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only. | | | |
| a. Expenditures paid from local sources | 545,466.12 | 660,124.36 | |
| Add/Less: Adjustments required for MOE calculation | | (100,108.57) | |
| Comparison year's expenditures, adjusted for MOE | | 560,015.79 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | 545,466.12 | 560,015.79 | |
| b. Special education unduplicated pupil count | 73 | 101 | |
| c. Per capita local expenditures (B2a/B2b) | 7,472.14 | 5,544.71 | 1,927.43 |

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

Karen Peters
Contact Name

530-868-1281
Telephone Number

CBO
Title

kpeters@biggs.org
Email Address

Resolution No. 2020/21 #6

BOARD OF TRUSTEES OF THE BIGGS UNIFIED SCHOOL DISTRICT

RESOLUTION FOR ADOPTING THE “GANN” LIMIT

(Normal, no increase to Limit pursuant to G.C. 7902.1

WHEREAS, in November of 1979, the California electorate did adopt 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, the District must establish a revised Gann limit for the 2019-20 fiscal year and a projected Gann Limit for the 2020-21 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the 2019-20 and 2020-21 fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2019-20 and 2020-21 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 by the Board of Trustees of the Biggs Unified School District, County, State of California, this 2nd day of September 2020, by the following vote:

AYES: _____
NOES: _____
ABSENT: _____

Superintendent and
Secretary to the Board

| | 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) | 3,430,051.79 | | 3,430,051.79 | | | 3,468,781.53 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column) | 577.85 | | 577.85 | | | 562.70 |
| 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) | 562.70 | | 562.70 | 562.70 | | 562.70 |
| 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) | | | 562.70 | | | 562.70 |
| 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) | 36,779.76 | | 36,779.76 | 36,780.00 | | 36,780.00 |
| 2. Timber Yield Tax (Object 8022) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 3. Other Subventions/In-Lieu Taxes (Object 8029) | 2,243.47 | | 2,243.47 | 2,243.00 | | 2,243.00 |
| 4. Secured Roll Taxes (Object 8041) | 3,000,568.72 | | 3,000,568.72 | 2,854,334.00 | | 2,854,334.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 198,702.86 | | 198,702.86 | 185,836.00 | | 185,836.00 |
| 6. Prior Years' Taxes (Object 8043) | 4,162.59 | | 4,162.59 | 4,752.00 | | 4,752.00 |
| 7. Supplemental Taxes (Object 8044) | 28,046.47 | | 28,046.47 | 24,903.00 | | 24,903.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | (682,174.44) | | (682,174.44) | (646,276.00) | | (646,276.00) |
| 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) | 2,588,329.43 | 0.00 | 2,588,329.43 | 2,462,572.00 | 0.00 | 2,462,572.00 |
| 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) | 2,588,329.43 | 0.00 | 2,588,329.43 | 2,462,572.00 | 0.00 | 2,462,572.00 |

| | 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) | | | 94,775.32 | | | 85,734.00 |
| 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) | | | 94,775.32 | | | 85,734.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. LCFF - CY (objects 8011 and 8012) | 3,597,394.00 | | 3,597,394.00 | 3,730,601.00 | | 3,730,601.00 |
| 25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019) | (354.80) | | (354.80) | 0.00 | | 0.00 |
| 26. TOTAL STATE AID RECEIVED (Lines C24 plus C25) | 3,597,039.20 | 0.00 | 3,597,039.20 | 3,730,601.00 | 0.00 | 3,730,601.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 7,883,103.11 | | 7,883,103.11 | 8,123,254.00 | | 8,123,254.00 |
| 28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 37,762.09 | | 37,762.09 | 20,000.00 | | 20,000.00 |
| D. APPROPRIATIONS LIMIT CALCULATIONS | | | 2019-20 Actual | | | 2020-21 Budget |
| PRELIMINARY APPROPRIATIONS LIMIT | | | | | | |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 3,430,051.79 | | | 3,468,781.53 |
| 2. Inflation Adjustment | | | 1.0385 | | | 1.0373 |
| 3. Program Population Adjustment (Lines B3 divided by (A2 plus A7)) (Round to four decimal places) | | | 0.9738 | | | 1.0000 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 3,468,781.53 | | | 3,598,167.08 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 2,588,329.43 | | | 2,462,572.00 |
| 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) | | | 67,524.00 | | | 67,524.00 |
| b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) | | | 975,227.42 | | | 1,221,329.08 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 975,227.42 | | | 1,221,329.08 |
| 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)) | | | 17,152.52 | | | 9,092.40 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 2,605,481.95 | | | 2,471,664.40 |
| 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) | | | 958,074.90 | | | 1,212,236.68 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 2,605,481.95 | | | |
| b. State Subventions (Line D8) | | | 958,074.90 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 94,775.32 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 3,468,781.53 | | | |

