

**WPUSD**

**Board Packet**

**Part 2**

**09-15-20**

# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

## DISTRICT GLOBAL GOALS

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

### SUBJECT:

Approval of the 2019-20 Unaudited Actuals

### AGENDA ITEM AREA:

Discussion/Action

### REQUESTED BY:

Audrey Kilpatrick  
Assistant Superintendent, Business & Operations

### ENCLOSURES:

Yes

### DEPARTMENT:

Business Services

### FINANCIAL INPUT/SOURCE:

None

### MEETING DATE:

September 15, 2020

### ROLL CALL REQUIRED:

No

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### BACKGROUND:

Each year the district closes its books for all district funds. This includes a final accounting for all revenues received and expenditures spent by program at June 30, 2020. Each program is reviewed and reconciled. Often programs do not spend all of what they are allocated that year and therefore carryover funds are reserved from Ending Fund Balance and will be included in the 2020-21 budgeted expenditures for that program to spend. These results are audited each fall with audited financial statements presented to the Board by January 31 each year.

The 2019-20 Unaudited Actuals are included along with the State-required reporting forms for the Board of Trustees, and an executive summary of significant items, is included below.

## **WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET**

### Revenues

Actual General Fund revenues exceeded expenditures by \$3,404,435, leaving an Ending Fund Balance of \$14,907,011. Unrestricted Fund Balance increased \$3,497,245 and Restricted Fund Balance decreased \$92,810.

While the total combined Ending Fund Balance is \$3,763,455 higher than the Estimated Actuals Budget presented in June 2020 with the 2020-21 Adopted Budget approval, it is important to review the line item changes as the variances are among both Unrestricted and Restricted programs and include \$5,058,669 of unspent Restricted and Unrestricted program funds that will carry over and be spent in 2020-21. The 2019-20 actual Unrestricted Unassigned Economic Uncertainty Surplus ended with \$89,064 less than budgeted.

Combined revenues and other transfers in were \$828,551 greater than the Estimated Actual Budget with a significant amount of unspent Restricted State and Local categorical programs funds that will carry over to be spent in 2020-21.

Actual Restricted revenues were greater than the Estimated Actuals Budget by \$356,412 primarily due to lack of use (unearned deferred revenues) of State and Federal funds (decrease of \$520k), transfer of remaining bond funds from local revenues to interfund transfer (\$200k), increased Special Education property tax revenues (\$20k) and increased Lottery 4<sup>th</sup> quarter revenues (\$30k), both of which were received in August 2020. These reductions in revenues were more than offset by increased RDA funding (\$125k) received at year end and the STRS and PERS on-behalf year end adjustment (\$995k) that was not provided by the State until August 2020. All unspent or deferred program and school site funds will be carried over and budgeted to be spent in the 2020-21 fiscal year.

Actual Unrestricted revenues were \$237,178 greater than the Estimated Actuals Budget due to a combination of 4<sup>th</sup> quarter Lottery revenues (\$70k) coming in higher than budgeted, a prior-year LCFF adjustment (\$30k), additional MAA revenues (\$170), and farm sales received in June (\$30k), netted against co-curricular revenues that were \$65,000 under budget.

## **WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET**

### **Expenditures**

Combined expenditures, transfers out and other outgo were \$2,968,790 less than the Estimated Actual Budget with \$1,880,488 of Restricted State and Local categorical programs funds that will carry over to be spent in 2020-21.

Restricted expenditures and transfers out were \$532,325 less than the Estimated Actual Budget due to a combination of unspent Federal State and local program and site funds and the STRS and PERS on-behalf year end adjustment (\$995k) more than budgeted at Estimated Actuals budget. Additionally, Special education program expenses were \$105,000 less than budgeted due to a decrease in final NPS/NPA charges (\$70k), and legal expenses/settlement costs (\$15k).

Unrestricted expenditures and transfers out were \$2,436,465 less than the Estimated Actuals Budget. One-time Mandate funds (\$425k), MAA funds (\$105k), Co-curricular site funds (\$230k), textbook funds (\$470k), ASES program (\$55k), Supplemental funds (\$340k), E-rate funds (\$75k), Facility Use funds (\$30k), unrestricted site lottery funds (\$155k) and unrestricted site discretionary funds (\$190k) are all unspent funds that will be carried over and budgeted to be spent in the 2020-21. Those savings increased the year-end Unrestricted Unappropriated Surplus balance.

### **2019-20 Estimated Actuals Budget to Unaudited Actuals Comparison**

Each year our actual activity varies from our budgeted projections. The significant differences between the District's 2019-20 Estimated Actuals Budget, as of the 2020-21 Adopted Budget presented to the Board in June, and the final 2019-20 Unaudited Actuals are noted on the following page:



# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

	Estimated Actuals 2019-20 Combined	Unaudited Actuals 2019-20			Unaudited Actuals vs Est. Actuals
		Unrestricted	Restricted	Combined	
<b>Revenues</b>					
LCFF Funding - Base	61,355,125	60,299,686	1,103,271	61,402,957	47,832
LCFF Funding - Supplemental	3,998,911	3,998,911		3,998,911	-
Federal Revenue	3,021,142	6,375	2,492,377	2,498,752	(522,390)
State Revenue	6,681,738	2,144,147	5,533,493	7,677,640	995,902
Local Revenue	5,020,514	1,633,113	3,459,147	5,092,260	71,746
<b>Total Revenue</b>	<b>80,077,430</b>	<b>68,082,232</b>	<b>12,588,288</b>	<b>80,670,520</b>	<b>593,090</b>
<b>Expenditures</b>					
Certificated Salaries	33,162,051	28,017,439	5,087,660	33,105,099	(56,952)
Classified Salaries	9,784,926	6,115,260	3,667,374	9,782,634	(2,292)
Benefits	19,708,956	12,909,509	7,785,631	20,695,140	986,184
Books and Supplies	5,976,567	1,930,551	1,132,105	3,062,656	(2,913,911)
Other Services & Oper. Exp	8,369,811	4,625,603	3,082,328	7,707,931	(661,880)
Capital Outlay	829,085	101,832	733,873	835,705	6,620
Other Outgo 7xxx	2,097,362	230,645	1,820,117	2,050,762	(46,600)
Transfer of Indirect 73xx	(3,782)	(882,518)	878,779	(3,739)	43
<b>Total Expenditures</b>	<b>79,924,976</b>	<b>53,048,321</b>	<b>24,187,867</b>	<b>77,236,188</b>	<b>(2,688,788)</b>
Deficit/Surplus	152,454	15,033,911	(11,599,579)	3,434,332	3,281,878
Transfers In	33,886	33,885	201,576	235,461	201,575
Transfers out	(545,360)	(264,428)	(930)	(265,358)	280,002
Contributions to Restricted	-	(11,306,123)	11,306,123	-	-
<b>Net increase (decrease) in Fund Balance</b>	<b>(359,020)</b>	<b>3,497,245</b>	<b>(92,810)</b>	<b>3,404,435</b>	<b>3,763,455</b>
Beginning Balance	11,502,577	9,525,116	1,977,460	11,502,576	
<b>Ending Fund Balance</b>	<b>11,143,557</b>	<b>13,022,361</b>	<b>1,884,650</b>	<b>14,907,011</b>	<b>3,763,454</b>
<b>Components of Ending Fund Balance</b>					
<b>Nonspendable:</b>					
Revolving Cash	5,000	5,000		5,000	-
<b>Restricted-Federal/State/Local Programs</b>					
Reserve - Designated Programs	1,019,987		1,880,488	1,880,488	860,501
Reserve - Prepaid Expenditures	-	21,208	4,162	25,370	25,370
<b>Unassigned/Unappropriated:</b>					
Reserve - Economic Uncertainty @ 3%	2,414,110	2,325,046		2,325,046	(89,064)
Unrestricted Program & Site Carryover		2,544,686		2,544,686	2,544,686
Reserve-MAA - Ext Day Kindergarten	91,842			-	(91,842)
Reserve-Start Up - Elementary 20/21	350,000	350,000		350,000	-
Reserve-Start Up - High School 21/22	1,500,000	1,500,000		1,500,000	-
Reserve-One-Time Science Adoption	400,000	400,000		400,000	-
Reserve-Charter Technical Assistance	267,859	263,983		263,983	(3,876)
<b>Reserve-Unassigned Economic Uncertainty surplus/(deficit)</b>	<b>5,094,759</b>	<b>5,612,438</b>		<b>5,612,438</b>	<b>517,679</b>
<b>Total Ending Fund Balance</b>	<b>11,143,557</b>	<b>13,022,361</b>	<b>1,884,650</b>	<b>14,907,011</b>	<b>3,763,454</b>

# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

Major Changes to Ending Fund Balance since Estimated Actuals Budget 2019-20 Unaudited Actuals			
	Actual vs. Budget Unrestricted	Actual vs. Budget Restricted	Total Actual vs. Budget
<b>Budgeted 2019-20 Increase/(Decrease) in Fund Balance at Estimated Actuals</b>	<b>\$598,454</b>	<b>(\$957,474)</b>	<b>(\$359,020)</b>
<b>Revenues</b>			
LCFF - Base	\$30,000	\$20,000	\$50,000 1
LCFF - Supplemental	\$0	\$0	\$0
Federal Revenues	\$5,000	(\$530,000)	(\$525,000) 2
State Revenues	\$60,000	\$935,000	\$995,000 3
Local Revenues	\$140,000	(\$65,000)	\$75,000 4
<b>Total Change in Revenues Budget vs. Actuals</b>	<b>\$235,000</b>	<b>\$360,000</b>	<b>\$595,000</b>
<b>Expenditures</b>			
Certificated Salaries	(\$15,000)	(\$45,000)	(\$60,000) 5
Classified Salaries	\$0	\$0	\$0 5
Employee Benefits	\$10,000	\$975,000	\$985,000 5
Books & Supplies	(\$1,950,000)	(\$965,000)	(\$2,915,000) 6
Services & Other Operating Exp.	(\$260,000)	(\$400,000)	(\$660,000) 7
Capital Outlay	\$5,000	\$0	\$5,000
<b>Total Change in Expenditures Budget vs. Actuals</b>	<b>(\$2,210,000)</b>	<b>(\$435,000)</b>	<b>(\$2,645,000)</b>
<b>Other:</b>			
Contributions to Restricted Programs	\$225,000	(\$225,000)	\$0 8
Interfund Transfers In	\$0	\$200,000	\$200,000 9
Interfund Transfers Out	(\$280,000)	\$0	(\$280,000) 10
Other Outgo (billback & transfers out)	\$0	(\$45,000)	(\$45,000) 11
Indirect Costs	\$50,000	(\$50,000)	\$0
Miscellaneous	(\$1,209)	(\$336)	(\$1,545)
<b>Total Change in Revenues and Expenses from Budget vs. Actuals</b>	<b>\$2,898,791</b>	<b>\$864,664</b>	<b>\$3,763,455</b>
<b>Actual Excess of Revenues over Expenditures Unaudited Actuals</b>	<b>\$3,497,245</b>	<b>(\$92,810)</b>	<b>\$3,404,435</b>
<b>Notes</b>			
1. Unrestricted: CDE prior-year adjustment; Restricted: Final AB602 calculation			
2. Restricted: Unspent federal grants (Title I, Title II, Title III, Title IV), which will carry over to 20-21			
3. Lottery revenues were \$100k over budget (NOTE: School Services projections used in budgeting Estimated Actuals); STRS on-behalf was \$995k over budget; ASES revenue was \$70k under budget (carries over to 20-21)			
4. \$170k MAA revenues received over budget; \$30k farm sales received in June; \$65k less co-curricular received than budget; \$120k RDA Facilities funds received in June; \$15k grazing revenue received in June, \$200k reclassified from local revenue to interfund transfer in			
5. Minimal summer school costs, unfilled vacancies, STRS on-behalf was nearly \$1 million over budget			
6. Unrestricted: Funds that carry over to 2020-21: Mandated Costs \$430k; MAA \$105k; E-Rate funds \$35k; Lottery \$140k, textbooks \$470k; Supplemental \$180k; co-curricular \$230k; ASES \$55k; site discretionary \$170k. \$65k not available because co-curricular revenues were less than budget. \$45k in unspent transportation funds; Restricted: \$965k unspent funds that will carry over to 2020-21.			
7. Unrestricted: Funds that carry over to 2020-21: \$35k in E-Rate, \$50k in co-curricular, \$165k in Supplemental. Additionally, \$50k in unspent legal funds, utilities \$40k over budget, election costs of \$55k not known until August. Restricted: \$315k that will carry over to 2020-21, \$70k in unspent NPS/NPA funds, \$15k in unspent special ed legal.			
8. Special Ed savings detailed above and below.			
9. Reclassification from local revenue to interfund transfer in			
10. Reduction in transfer to Fund 13 due to COVID-related staffing expenditures transferred to general fund LLF CARES Federal funds, federal revenues and higher SSO Reimbursements than budgeted			
11. PCOE decreased projected Special Education billback			

# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

## Contributions to Restricted Programs

Restricted contributions are general funds used to support necessary categorical programs. While these are necessary, it is important to review the contributions to restricted programs every year. The following table outlines the final contributions for 2019-20:

<b>2019-20 Estimated Actuals Budget and Unaudited Actuals</b>					
<u>Program</u>	<u>Resource</u>	<u>2019-20 Estimated Actuals Budget</u>	<u>2019-20 Unaudited Actual</u>	<u>Change</u>	<u>Comments</u>
Special Ed-Basic Grant (PL94-142)	3310	\$1,831,988	\$1,826,709	(\$5,279)	
Spec Ed Pre-School	3315	\$5,166	\$21,635	\$16,469	\$16k decrease in revenues
Special Education	6500	\$7,635,473	\$7,401,402	(\$234,071)	\$70k in unspent NPS/NPA costs, \$15k in unspent legal fees; \$50k reduction in PCOE billback, unfilled vacancies, minimal ESY costs
Routine Repair & Maintenance	8150	\$2,313,776	\$2,324,203	\$10,427	Adjusted at year end based on 19-20 actual expenditures
Miscellaneous Local	9010	\$0	(\$13,195)	(\$13,195)	
RDA Funds - Facilities - to RRM	9030	(\$350,000)	(\$350,000)	\$0	
CARB Clean Air Grant - Busses	9437	\$95,369	\$95,369	\$0	
<b>Total Contribution to Restricted Programs</b>		<b>\$11,531,772</b>	<b>\$11,306,123</b>	<b>(\$225,649)</b>	

The Special Education contribution for 2019-20 was reduced by a total of \$222,881 due to increased state revenue funding (\$20k), a net savings in NPS/NPA costs (\$70k), a savings on the year-end projected PCOE billback charge of \$45,000, unspent legal costs of \$15,000, and savings from unfilled vacancies while schools were engaged in distance learning. All items noted above occurred during the year-end closing of the books and were not known when the Estimated Actuals budget was prepared in May 2020.

# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

## 2019-20 General Fund Ending Fund Balance Reserves – Unaudited Actuals

The District ended the 2019-20 school year with \$14,907,011 in total Ending Fund Balance. Of the total balance, reserves of \$4,429,336 are unspent Restricted (\$1.88M) and Unrestricted (\$2.55M) funds for specific Federal, State, local, school site (\$685k), department/program (\$1.4M) and one-time mandate (\$455k) carryover programs. All carryover funds will be budgeted to be spent in the 2020-21 fiscal year.

Also included in the total Ending Fund Balance are two reserves totaling \$1,850,000 for one-time start up costs for the new elementary (20/21) and new high school (21/22), a one-time \$400,000 science adoption reserve, and the reserve for charter technical assistance of \$263,983.

The State required minimum 3% Economic Uncertainty is reserved at \$2,325,046 and reserves totaling \$30,370 are held for prepaid expenditures and revolving cash.

The remaining \$5,612,438 actual unassigned Economic Uncertainty Surplus reserve will carry over to the 2020-21 fiscal year to support any necessary budget adjustments during the fiscal year.

	<b>Unaudited Actuals 2019-20 Combined</b>
<b>Ending Fund Balance</b>	<b>14,907,011</b>
<b>Components of Ending Fund Balance</b>	
<b>Nonspendable:</b>	
Revolving Cash	5,000
<b>Restricted-Federal/State/Local Programs</b>	
Reserve - Designated Programs	1,880,488
Reserve - Prepaid Expenditures	25,370
<b>Unassigned/Unappropriated:</b>	
<b>Reserve - Economic Uncertainty @ 3%</b>	<b>2,325,046</b>
Unrestricted Program & Site Carryover	2,544,686
Reserve-Start Up - Elementary 20/21	350,000
Reserve-Start Up - High School 21/22	1,500,000
Reserve-One-Time Science Adoption	400,000
Reserve-Charter Technical Assistance	263,983
<b>Reserve-Unassigned Economic Uncertainty surplus/(deficit)</b>	<b>5,612,438</b>
<b>Total Ending Fund Balance</b>	<b>14,907,011</b>

# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

## Other Funds

Also included in the 2019-20 Unaudited Actuals are the year-end reporting of the District's other funds as listed below in summary and detail:

	2019-20 UNAUDITED ACTUALS			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
<b>Fund 11 - Adult Education Fund</b>	\$ 22,908	\$ 70,854	\$ 70,854	\$ 22,908
<b>Fund 12 - Child Development Fund</b>	\$ 10,854	\$ 332	\$ -	\$ 11,186
<b>Fund 13 - Cafeteria Fund</b>	\$ 5,946	\$ 1,950,093	\$ 1,941,820	\$ 14,219
<b>Fund 17 - Special Reserve for Other Than Capital Outlay</b>	\$ 524,218	\$ 195,838	\$ -	\$ 720,056
<b>Fund 21 - Building Fund</b>	\$ 62,856,492	\$ 15,656,602	\$ 76,161,830	\$ 2,351,264
<b>Fund 22 - Building Fund (2)</b>	\$ -	\$ 73,772,704	\$ 15,783,997	\$ 57,988,707
<b>Fund 25 - Capital Facilities Fund</b>	\$ 212,913	\$ 692,734	\$ 547,258	\$ 358,389
<b>Fund 35 - County Schools Facilities Fund</b>	\$ 83,383	\$ 3,031,964	\$ 11,090	\$ 3,104,257
<b>Fund 40 - Special Reserve for Capital Outlay Projects</b>	\$ 82,800	\$ 1,172	\$ 33,885	\$ 50,087
<b>Fund 49 - Debt Service Fund for Blended Component Units</b>	\$ 5,640,229	\$ 18,550,105	\$ 15,454,482	\$ 8,735,852
<b>Fund 71 - Retiree Benefit Fund</b>	\$ 7,143	\$ 121	\$ -	\$ 7,264
<b>Fund 73 - Foundation Private-Purpose Trust Fund</b>	\$ 164,033	\$ 2,747	\$ 1,700	\$ 165,080

# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

## **Fund 11 - Adult Education Fund**

Fund is used to account for all revenues and expenses for adult education programs.

	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>22,908</b>	<b>22,908</b>
Revenues & Transfers In	70,854	108,400
Expenses		
Salaries	41,846	60,294
Benefits	25,011	39,341
Supplies	165	1,007
Other Services, Outgo, Transfers Out	3,832	7,758
Total Expenses	70,854	108,400
Surplus (deficit)	-	-
<b>Ending Fund Balance, June 30,</b>	<b>22,908</b>	<b>22,908</b>

## **Fund 12 - Child Development Fund**

Fund is used to account for all revenues and expenses to operate child development programs.

	<b>2019-20 Unaudited Actuals</b>	<b>2020-21 Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>10,854</b>	<b>11,186</b>
Revenues & Transfers In	332	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	332	-
<b>Ending Fund Balance, June 30,</b>	<b>11,186</b>	<b>11,186</b>

# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

## Fund 13 - Cafeteria Fund

Fund is used to account for all revenues and expenses to operate the food service program.

	2019-20	2020-21
	Unaudited Actuals	Adopted Budget
<b>Beginning Fund Balance, July 1</b>	<b>5,946</b>	<b>14,219</b>
Revenues	1,905,053	1,585,124
Transfers In	45,040	320,000
Total Revenues & Transfers In	1,950,093	1,905,124
Expenses		
Salaries	767,580	792,603
Benefits	373,931	369,295
Supplies	699,986	697,108
Other Services, Capital Outlay, Transfers Out	100,323	45,193
Total Expenses	1,941,820	1,904,199
Surplus (deficit)	8,273	925
<b>Ending Fund Balance, June 30,</b>	<b>14,219</b>	<b>15,144</b>

## Fund 17 - Special Reserve for Other Than Capital Outlay Projects

Fund is used to account for special reserves such as new schools reserve and wetlands reserve.

	2019-20	2020-21
	Unaudited Actuals	Adopted Budget
<b>Beginning Fund Balance, July 1</b>	<b>524,218</b>	<b>720,056</b>
Revenues & Transfers In	195,838	7,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	195,838	7,000
<b>Ending Fund Balance, June 30,</b>	<b>720,056</b>	<b>727,056</b>

# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

## **Fund 21 - Building Fund**

Fund is used to account for proceeds from bond and other long term financing used for construction projects.

	2019-20	2020-21
	Unaudited Actuals	Adopted Budget
<b>Beginning Fund Balance, July 1</b>	<b>62,856,492</b>	<b>2,351,264</b>
Revenues & Transfers In	15,656,602	300,000
Expenses		
Salaries	271,651	281,067
Benefits	119,934	130,517
Supplies	1,158,574	300,000
Other Services, Capital Outlay, Transfers Out	74,611,671	20,800,000
Total Expenses	76,161,830	21,511,584
Surplus (deficit)	(60,505,228)	(21,211,584)
<b>Ending Fund Balance, June 30,</b>	<b>2,351,264</b>	<b>(18,860,320)</b>

## **Fund 22 - Building Fund**

Fund is used to account for proceeds from bond and other long term financing used for construction projects.

	2019-20	2020-21
	Unaudited Actuals	Adopted Budget
<b>Beginning Fund Balance, July 1</b>	<b>-</b>	<b>57,988,707</b>
Revenues & Transfers In	73,772,704	600,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfers Out	15,783,997	275,518
Total Expenses	15,783,997	275,518
Surplus (deficit)	57,988,707	324,482
<b>Ending Fund Balance, June 30,</b>	<b>57,988,707</b>	<b>58,313,189</b>



# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

## **Fund 25 - Capital Facilities Fund**

Fund is used to account for developer fee payments received from developers. Expenditures are made for Facilities department positions and student growth facility expenses. Any excess is transferred to Fund 49 for debt service.

	2019-20	2020-21
	Unaudited Actuals	Adopted Budget
<b>Beginning Fund Balance, July 1</b>	<b>212,913</b>	<b>358,389</b>
Revenues & Transfers In	692,734	600,000
Expenses		
Salaries	94,096	97,674
Benefits	38,143	41,855
Supplies	3,309	-
Other Services, Capital Outlay, Transfers Out	411,710	319,000
Total Expenses	547,258	458,529
Surplus (deficit)	145,476	141,471
<b>Ending Fund Balance, June 30,</b>	<b>358,389</b>	<b>499,860</b>

## **Fund 35 - County School Facilities Fund**

Fund receives apportionments from the State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be used on priority projects.

	2019-20	2020-21
	Unaudited Actuals	Adopted Budget
<b>Beginning Fund Balance, July 1</b>	<b>83,383</b>	<b>3,104,257</b>
Revenues & Transfers In	3,031,964	-
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Capital Outlay, Transfers Out	11,090	-
Total Expenses	11,090	-
Surplus (deficit)	3,020,874	-
<b>Ending Fund Balance, June 30,</b>	<b>3,104,257</b>	<b>3,104,257</b>

# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

## **Fund 40 - Special Reserve for Capital Outlay Projects**

Fund is used to account for the accumulation and expenditure of funds for capital outlay purposes.

	2019-20 Unaudited Actuals	2020-21 Adopted Budget
<b>Beginning Fund Balance, July 1</b>	<b>82,800</b>	<b>50,087</b>
Revenues & Transfers In	1,172	3,000
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	33,885	-
Total Expenses	33,885	-
Surplus (deficit)	(32,713)	3,000
<b>Ending Fund Balance, June 30,</b>	<b>50,087</b>	<b>53,087</b>

## **Fund 49 - Debt Service Fund for Blended Component Units**

Fund is used to account for payment of principal and interest on long-term debt.

	2019-20 Unaudited Actuals	2020-21 Adopted Budget
<b>Beginning Fund Balance, July 1</b>	<b>5,640,229</b>	<b>8,735,852</b>
Revenues & Transfers In	18,550,105	6,809,620
Expenses		
Salaries	-	-
Benefits	-	-
Supplies	-	-
Other Services, Outgo, Transfers Out	15,454,482	7,193,602
Total Expenses	15,454,482	7,193,602
Surplus (deficit)	3,095,623	(383,982)
<b>Ending Fund Balance, June 30,</b>	<b>8,735,852</b>	<b>8,351,870</b>

# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES MEETING FACT SHEET

## **Fund 71 - Retiree Benefit Fund**

Fund is used to account for postemployment benefit plan trust activity.

	<b>2019-20</b>	<b>2020-21</b>
	<b>Unaudited Actuals</b>	<b>Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>7,143</b>	<b>7,264</b>
Revenues & Transfers In	121	125
Expenses		
Benefits	-	-
Other Services, Outgo, Transfers Out	-	-
Total Expenses	-	-
Surplus (deficit)	121	125
<b>Ending Fund Balance, June 30,</b>	<b>7,264</b>	<b>7,389</b>

## **Fund 73 - Foundation Private-Purpose Trust Fund**

Fund is used to accounts for gifts and donations designated for student scholarships.

	<b>2019-20</b>	<b>2020-21</b>
	<b>Unaudited Actuals</b>	<b>Adopted Budget</b>
<b>Beginning Fund Balance, July 1</b>	<b>164,033</b>	<b>165,080</b>
Revenues & Transfers In	2,747	2,500
Expenses		
Supplies	-	-
Other Services, Outgo, Transfers Out	1,700	-
Total Expenses	1,700	-
Surplus (deficit)	1,047	2,500
<b>Ending Fund Balance, June 30,</b>	<b>165,080</b>	<b>167,580</b>

## **RECOMMENDATION:**

Administration recommends the Board of Trustees approve the 2019-20 Unaudited Actuals as presented.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed: \_\_\_\_\_

Clerk/Secretary of the Governing Board

(Original signature required)

Date of Meeting: Sep 15, 2020

To the Superintendent of Public Instruction:

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

Signed: \_\_\_\_\_

County Superintendent/Designee

(Original signature required)

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

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

For County Office of Education:

Laura Lilley

Name

Sr. Director, District Business Services

Title

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For School District:

Carrie Carlson

Name

Director of Business Services

Title

(916) 645-6350

Telephone

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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)	64.16%
	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	\$55,589,160.07
	Appropriations Subject to Limit	\$55,589,160.07
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2021-22, subject to CDE approval.	5.77%

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	64,298,596.99	1,103,271.00	65,401,867.99	59,363,324.00	1,041,329.00	60,404,653.00	-7.6%
2) Federal Revenue		8100-8299	6,375.00	2,492,376.94	2,498,751.94	0.00	3,034,583.00	3,034,583.00	21.4%
3) Other State Revenue		8300-8599	2,144,146.58	5,533,492.96	7,677,639.54	1,342,863.00	4,792,580.00	6,135,443.00	-20.1%
4) Other Local Revenue		8600-8799	1,633,112.98	3,459,147.43	5,092,260.41	1,993,912.00	3,404,677.00	5,398,589.00	6.0%
5) TOTAL REVENUES			68,082,231.55	12,588,288.33	80,670,519.88	62,700,099.00	12,273,169.00	74,973,268.00	-7.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	28,017,439.25	5,087,660.44	33,105,099.69	28,938,761.00	5,311,553.00	34,250,314.00	3.5%
2) Classified Salaries		2000-2999	6,115,259.49	3,667,373.56	9,782,633.05	6,283,168.00	3,853,996.00	10,137,164.00	3.6%
3) Employee Benefits		3000-3999	12,909,508.70	7,785,631.26	20,695,139.96	13,133,387.00	7,335,795.00	20,469,182.00	-1.1%
4) Books and Supplies		4000-4999	1,930,550.90	1,132,105.21	3,062,656.11	2,836,680.00	1,633,732.00	4,470,412.00	46.0%
5) Services and Other Operating Expenditures		5000-5999	4,625,602.83	3,082,327.57	7,707,930.40	5,336,507.00	2,402,758.00	7,739,265.00	0.4%
6) Capital Outlay		6000-6999	101,832.11	733,873.23	835,705.34	50,000.00	97,547.00	147,547.00	-82.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	230,644.50	1,820,117.20	2,050,761.70	230,075.00	1,828,806.00	2,058,881.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(882,517.76)	878,779.44	(3,738.32)	(946,411.00)	940,653.00	(5,758.00)	54.0%
9) TOTAL EXPENDITURES			53,048,320.02	24,187,867.91	77,236,187.93	55,862,167.00	23,404,840.00	79,267,007.00	2.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			15,033,911.53	(11,599,579.58)	3,434,331.95	6,837,932.00	(11,131,671.00)	(4,293,739.00)	-225.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	33,884.60	201,576.20	235,460.80	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	264,427.92	930.00	265,357.92	345,360.00	0.00	345,360.00	30.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,306,123.01)	11,306,123.01	0.00	(11,327,006.00)	11,327,006.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(11,536,666.33)	11,506,769.21	(29,897.12)	(11,672,366.00)	11,327,006.00	(345,360.00)	1055.2%

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,497,245.20	(92,810.37)	3,404,434.83	(4,834,434.00)	195,335.00	(4,639,099.00)	-236.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,525,115.51	1,977,460.45	11,502,575.96	13,022,360.71	1,884,650.08	14,907,010.79	29.6%
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)			9,525,115.51	1,977,460.45	11,502,575.96	13,022,360.71	1,884,650.08	14,907,010.79	29.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,525,115.51	1,977,460.45	11,502,575.96	13,022,360.71	1,884,650.08	14,907,010.79	29.6%
2) Ending Balance, June 30 (E + F1e)			13,022,360.71	1,884,650.08	14,907,010.79	8,187,926.71	2,079,985.08	10,267,911.79	-31.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash			5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9712	21,208.10	4,161.90	25,370.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,963,201.90	1,963,201.90	0.00	2,159,386.90	2,159,386.90	10.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,325,046.00	0.00	2,325,046.00	2,388,371.00	0.00	2,388,371.00	2.7%
Unassigned/Unappropriated Amount		9790	10,671,106.61	(82,713.72)	10,588,392.89	5,794,555.71	(79,401.82)	5,715,153.89	-46.0%

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)	
<b>G. ASSETS</b>								
1) Cash								
a) in County Treasury		9110	13,250,968.01	946,363.16	14,197,331.17			
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00			
b) in Banks		9120	0.00	0.00	0.00			
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00			
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00			
e) Collections Awaiting Deposit		9140	55,102.70	49,518.78	104,621.48			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	2,256,945.21	3,281,498.79	5,538,444.00			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	3,738.32	0.00	3,738.32			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	21,208.10	4,161.90	25,370.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL ASSETS			15,592,962.34	4,281,542.63	19,874,504.97			
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>								
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00			
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00			
<b>I. LIABILITIES</b>								
1) Accounts Payable		9500	2,236,928.89	2,108,170.04	4,345,098.93			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	333,672.74	249.45	333,922.19			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	288,473.06	288,473.06			
6) TOTAL LIABILITIES			2,570,601.63	2,396,892.55	4,967,494.18			
<b>J. DEFERRED INFLOWS OF RESOURCES</b>								
Deferred Inflows of Resources		9690	0.00	0.00	0.00			
157 TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
<b>K. FUND EQUITY</b>								
Ending Fund Balance, June 30								

Ending Fund Balance, June 30

Description (must agree with line F2) (G9 + H2) - (I6 + J2)	2019-20 Unaudited Actuals		2020-21 Budget		% Diff Column C & F			
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)		Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)
			13,022,360.71	1,884,650.08	14,907,010.79			

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	23,114,712.00		23,114,712.00	18,643,677.00	0.00	18,643,677.00	-19.3%
Education Protection Account State Aid - Current Year		8012	1,393,136.00	0.00	1,393,136.00	1,398,865.00	0.00	1,398,865.00	0.4%
State Aid - Prior Years		8019	31,154.48	0.00	31,154.48	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	340,687.14	0.00	340,687.14	331,566.00	0.00	331,566.00	-2.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	33.34	0.00	33.34	33.00	0.00	33.00	-1.0%
County & District Taxes Secured Roll Taxes		8041	47,954,053.79	0.00	47,954,053.79	48,047,247.00	0.00	48,047,247.00	0.2%
Unsecured Roll Taxes		8042	1,045,696.56	0.00	1,045,696.56	1,085,803.00	0.00	1,085,803.00	3.8%
Prior Years' Taxes		8043	8,004.30	0.00	8,004.30	8,548.00	0.00	8,548.00	6.8%
Supplemental Taxes		8044	1,051,685.77	0.00	1,051,685.77	660,827.00	0.00	660,827.00	-37.2%
Education Revenue Augmentation Fund (ERAF)		8045	2,087,660.15	0.00	2,087,660.15	1,944,243.00	0.00	1,944,243.00	-6.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,106,751.46	0.00	1,106,751.46	850,644.00	0.00	850,644.00	-23.1%
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)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			78,133,574.99	0.00	78,133,574.99	72,971,453.00	0.00	72,971,453.00	-6.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(13,834,978.00)	0.00	(13,834,978.00)	(13,608,129.00)	0.00	(13,608,129.00)	-1.6%
Property Taxes Transfers		8097	0.00	1,103,271.00	1,103,271.00	0.00	1,041,329.00	1,041,329.00	-5.6%

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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			64,298,596.99	1,103,271.00	65,401,867.99	59,363,324.00	1,041,329.00	60,404,653.00	-7.6%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,249,806.00	1,249,806.00	0.00	1,249,723.00	1,249,723.00	0.0%
Special Education Discretionary Grants		8182	0.00	137,554.61	137,554.61	0.00	131,164.00	131,164.00	-4.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	605,094.91	605,094.91	0.00	674,496.00	674,496.00	11.5%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	183,160.95	183,160.95	0.00	141,159.00	141,159.00	-22.9%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	6,638.24	6,638.24	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)	
Title III, Part A, English Learner Program	4203	8290		43,319.20	43,319.20		61,571.00	61,571.00	42.1%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		132,082.70	132,082.70		156,120.00	156,120.00	18.2%
Other NCLB / Every Student Succeeds Act		8290							
Career and Technical Education	3500-3599	8290		35,499.86	35,499.86		38,766.00	38,766.00	9.2%
All Other Federal Revenue	All Other	8290	6,375.00	99,220.47	105,595.47	0.00	581,584.00	581,584.00	450.8%
TOTAL, FEDERAL REVENUE			6,375.00	2,492,376.94	2,498,751.94	0.00	3,034,583.00	3,034,583.00	21.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement		8319		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360								
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	258,525.00	0.00	258,525.00	285,021.00	0.00	285,021.00	10.2%
Lottery - Unrestricted and Instructional Materials		8560	1,107,445.34	392,753.54	1,500,198.88	1,057,842.00	373,356.00	1,431,198.00	-4.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homesteaders' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/n-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		371,830.19	371,830.19		439,394.00	439,394.00	18.2%

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			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	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		121,306.72	121,306.72		64,205.00	64,205.00	-47.1%
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	778,176.24	4,647,602.51	5,425,778.75	0.00	3,915,625.00	3,915,625.00	-27.8%
TOTAL, OTHER STATE REVENUE			2,144,146.58	5,533,492.96	7,677,639.54	1,342,863.00	4,792,580.00	6,135,443.00	-20.1%

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)	
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	309,754.18	309,754.18	0.00	350,000.00	350,000.00	13.0%
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	(24,335.15)	0.00	(24,335.15)	(10,000.00)	0.00	(10,000.00)	-58.9%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	111,725.01	0.00	111,725.01	85,000.00	0.00	85,000.00	-23.9%
Interest		8660	430,794.40	0.00	430,794.40	970,912.00	0.00	970,912.00	125.4%
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	37,367.22	0.00	37,367.22	40,000.00	0.00	40,000.00	7.0%
Interagency Services		8677	255,650.90	76,387.17	332,038.07	248,000.00	0.00	248,000.00	-25.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	821,910.60	693,523.08	1,515,433.68	660,000.00	26,837.00	686,837.00	-54.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,379,483.00	2,379,483.00		3,027,840.00	3,027,840.00	27.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,633,112.98	3,459,147.43	5,092,260.41	1,993,912.00	3,404,677.00	5,398,589.00	6.0%
TOTAL, REVENUES			68,082,231.55	12,588,288.33	80,670,519.88	62,700,099.00	12,273,169.00	74,973,268.00	-7.1%

Description			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	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					23,817,468.82	4,286,223.96	28,103,692.78	24,543,525.00	4,497,021.00	29,040,546.00	3.3%
Certificated Pupil Support Salaries					1,404,385.01	305,764.49	1,710,149.50	1,499,580.00	334,340.00	1,833,920.00	7.2%
Certificated Supervisors' and Administrators' Salaries					2,762,813.00	269,598.07	3,032,411.07	2,844,240.00	251,216.00	3,095,456.00	2.1%
Other Certificated Salaries					32,772.42	226,073.92	258,846.34	51,416.00	228,976.00	280,392.00	8.3%
TOTAL, CERTIFICATED SALARIES					28,017,439.25	5,087,660.44	33,105,099.69	28,938,761.00	5,311,553.00	34,250,314.00	3.5%
CLASSIFIED SALARIES											
Classified Instructional Salaries					394,745.03	2,185,174.04	2,579,919.07	292,290.00	2,371,372.00	2,663,662.00	3.2%
Classified Support Salaries					1,887,733.85	710,941.52	2,598,675.37	2,074,264.00	699,125.00	2,773,389.00	6.7%
Classified Supervisors' and Administrators' Salaries					546,076.59	582,877.61	1,128,954.20	607,344.00	602,602.00	1,209,946.00	7.2%
Clerical, Technical and Office Salaries					2,726,209.60	159,618.21	2,885,827.81	2,818,819.00	151,320.00	2,970,139.00	2.9%
Other Classified Salaries					560,494.42	28,762.18	589,256.60	490,451.00	29,577.00	520,028.00	-11.7%
TOTAL, CLASSIFIED SALARIES					6,115,259.49	3,667,373.56	9,782,633.05	6,283,168.00	3,853,996.00	10,137,164.00	3.6%
EMPLOYEE BENEFITS											
STRS					4,641,019.76	4,847,770.46	9,488,790.22	4,528,428.00	4,136,535.00	8,664,963.00	-8.7%
PERS					1,083,584.15	638,753.69	1,722,337.84	1,121,772.00	747,974.00	1,869,746.00	8.6%
OASDI/Medicare/Alternative					863,093.67	336,823.99	1,199,917.66	902,781.00	354,558.00	1,257,339.00	4.8%
Health and Welfare Benefits					5,195,484.93	1,756,922.83	6,952,407.76	5,476,647.00	1,885,406.00	7,362,053.00	5.9%
Unemployment Insurance					16,636.90	4,225.04	20,861.94	17,327.00	4,442.00	21,769.00	4.3%
Workers' Compensation					445,525.69	112,822.08	558,347.77	465,837.00	119,308.00	585,145.00	4.8%
OPEB, Allocated					204,953.96	0.00	204,953.96	181,444.00	0.00	181,444.00	-11.5%
OPEB, Active Employees					0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits					459,209.64	88,313.17	547,522.81	439,151.00	87,572.00	526,723.00	-3.8%
TOTAL, EMPLOYEE BENEFITS					12,909,508.70	7,785,631.26	20,695,139.96	13,133,387.00	7,335,795.00	20,469,182.00	-1.1%
BOOKS AND SUPPLIES											
Approved Textbooks and Core Curricula Materials				4100	380,967.58	417,925.66	798,893.24	458,000.00	373,356.00	831,356.00	4.1%
Books and Other Reference Materials				4200	8,268.46	6,575.05	14,843.51	500.00	0.00	500.00	-96.6%
Materials and Supplies				4300	1,334,493.73	522,816.60	1,857,310.33	2,259,680.00	1,214,376.00	3,474,056.00	87.0%

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)	
Noncapitalized Equipment		4400	206,821.13	184,787.90	391,609.03	118,500.00	46,000.00	164,500.00	-58.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			1,930,550.90	1,132,105.21	3,062,656.11	2,836,680.00	1,633,732.00	4,470,412.00	46.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	123,258.98	100,178.97	223,437.95	35,534.00	67,487.00	103,021.00	-53.9%
Dues and Memberships		5300	41,739.71	795.00	42,534.71	45,542.00	140.00	45,682.00	7.4%
Insurance		5400 - 5450	543,936.96	0.00	543,936.96	776,858.00	0.00	776,858.00	42.8%
Operations and Housekeeping Services		5500	1,912,367.83	4,835.62	1,917,203.45	1,990,000.00	2,000.00	1,992,000.00	3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	110,252.07	180,856.36	291,108.43	137,891.00	68,144.00	206,035.00	-29.2%
Transfers of Direct Costs		5710	(9,899.23)	9,899.23	0.00	(3,500.00)	3,500.00	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	1,788,361.38	2,772,382.22	4,560,743.60	2,211,582.00	2,253,987.00	4,465,569.00	-2.1%
Communications		5900	115,585.13	13,380.17	128,965.30	142,600.00	7,500.00	150,100.00	16.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,625,602.83	3,082,327.57	7,707,930.40	5,336,507.00	2,402,758.00	7,739,265.00	0.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	6,810.00	0.00	6,810.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	2,643.00	2,000.00	4,643.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	23,717.00	23,717.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	92,379.11	708,156.23	800,535.34	50,000.00	97,547.00	147,547.00	-81.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			101,832.11	733,873.23	835,705.34	50,000.00	97,547.00	147,547.00	-82.3%
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	25,570.00	0.00	25,570.00	25,000.00	0.00	25,000.00	-2.2%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	62,752.70	62,752.70	0.00	62,000.00	62,000.00	-1.2%
Payments to County Offices		7142	0.00	1,757,364.50	1,757,364.50	0.00	1,766,806.00	1,766,806.00	0.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	205,074.50	0.00	205,074.50	205,075.00	0.00	205,075.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			230,644.50	1,820,117.20	2,050,761.70	230,075.00	1,828,806.00	2,058,881.00	0.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(878,779.44)	878,779.44	0.00	(940,653.00)	940,653.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(3,738.32)	0.00	(3,738.32)	(5,758.00)	0.00	(5,758.00)	54.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(882,517.76)	878,779.44	(3,738.32)	(946,411.00)	940,653.00	(5,758.00)	54.0%
TOTAL, EXPENDITURES			53,048,320.02	24,187,867.91	77,236,187.93	55,862,167.00	23,404,840.00	79,267,007.00	2.6%



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)	
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	33,884.60	201,576.20	235,460.80	0.00	0.00	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN			33,884.60	201,576.20	235,460.80	0.00	0.00	0.00	-100.0%
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	187,000.00	0.00	187,000.00	0.00	0.00	0.00	-100.0%
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	44,110.25	930.00	45,040.25	320,000.00	0.00	320,000.00	610.5%
Other Authorized Interfund Transfers Out		7619	33,317.67	0.00	33,317.67	25,360.00	0.00	25,360.00	-23.9%
(b) TOTAL INTERFUND TRANSFERS OUT			264,427.92	930.00	265,357.92	345,360.00	0.00	345,360.00	30.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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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)	
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(11,320,378.26)	11,320,378.26	0.00	(11,327,006.00)	11,327,006.00	0.00	0.0%
Contributions from Restricted Revenues		8990	14,255.25	(14,255.25)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(11,306,123.01)	11,306,123.01	0.00	(11,327,006.00)	11,327,006.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(11,536,666.33)	11,506,769.21	(29,897.12)	(11,672,366.00)	11,327,006.00	(345,360.00)	1055.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	37,949.99	83,040.00	118.8%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(414.04)	0.00	-100.0%
5) TOTAL, REVENUES			37,535.95	83,040.00	121.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	41,846.41	60,294.00	44.1%
3) Employee Benefits		3000-3999	25,010.75	39,341.00	57.3%
4) Books and Supplies		4000-4999	164.53	1,007.00	512.0%
5) Services and Other Operating Expenditures		5000-5999	93.61	2,000.00	2036.5%
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	3,738.32	5,758.00	54.0%
9) TOTAL, EXPENDITURES			70,853.62	108,400.00	53.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(33,317.67)	(25,360.00)	-23.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,317.67	25,360.00	-23.9%
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			33,317.67	25,360.00	-23.9%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,907.97	22,907.97	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,907.97	22,907.97	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,907.97	22,907.97	0.0%
2) Ending Balance, June 30 (E + F1e)			22,907.97	22,907.97	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	22,907.97	22,907.97	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(30,999.74)		
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	5,658.36		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	17,671.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	34,337.25		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			26,667.59		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	21.30		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,738.32		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,759.62		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			22,907.97		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	37,949.99	83,040.00	118.8%
<b>TOTAL, FEDERAL REVENUE</b>			37,949.99	83,040.00	118.8%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	(414.04)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			(414.04)	0.00	-100.0%
<b>TOTAL, REVENUES</b>			37,535.95	83,040.00	121.2%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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	24,189.49	28,316.00	17.1%
Clerical, Technical and Office Salaries		2400	0.00	12,062.00	New
Other Classified Salaries		2900	17,656.92	19,916.00	12.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			41,846.41	60,294.00	44.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,030.38	13,097.00	63.1%
OASDI/Medicare/Alternative		3301-3302	3,201.26	4,612.00	44.1%
Health and Welfare Benefits		3401-3402	12,966.66	20,456.00	57.8%
Unemployment Insurance		3501-3502	20.02	30.00	49.9%
Workers' Compensation		3601-3602	560.76	814.00	45.2%
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	231.67	332.00	43.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			25,010.75	39,341.00	57.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	164.53	1,007.00	512.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			164.53	1,007.00	512.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	93.61	2,000.00	2036.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>93.61</b>	<b>2,000.00</b>	<b>2036.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
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%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	3,738.32	5,758.00	54.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,738.32	5,758.00	54.0%
TOTAL, EXPENDITURES			70,853.62	108,400.00	53.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	33,317.67	25,360.00	-23.9%
(a) TOTAL, INTERFUND TRANSFERS IN			33,317.67	25,360.00	-23.9%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			33,317.67	25,360.00	-23.9%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	331.61	0.00	-100.0%
5) TOTAL, REVENUES			331.61	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			331.61	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			331.61	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,854.41	11,186.02	3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,854.41	11,186.02	3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,854.41	11,186.02	3.1%
2) Ending Balance, June 30 (E + F1e)			11,186.02	11,186.02	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	11,186.02	11,186.02	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	19,981.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	16.62		
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			19,998.19		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	8,812.17		
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			8,812.17		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			11,186.02		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	331.61	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			331.61	0.00	-100.0%
<b>TOTAL, REVENUES</b>			331.61	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,219,771.07	968,624.00	-20.6%
3) Other State Revenue		8300-8599	89,644.55	72,000.00	-19.7%
4) Other Local Revenue		8600-8799	595,637.48	544,500.00	-8.6%
5) TOTAL REVENUES			1,905,053.10	1,585,124.00	-16.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	767,579.90	792,603.00	3.3%
3) Employee Benefits		3000-3999	373,930.96	369,295.00	-1.2%
4) Books and Supplies		4000-4999	699,986.08	697,108.00	-0.4%
5) Services and Other Operating Expenditures		5000-5999	50,903.30	45,193.00	-11.2%
6) Capital Outlay		6000-6999	49,420.18	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			1,941,820.42	1,904,199.00	-1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(36,767.32)	(319,075.00)	767.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	45,040.25	320,000.00	610.5%
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			45,040.25	320,000.00	610.5%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,272.93	925.00	-88.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,946.25	14,219.18	139.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,946.25	14,219.18	139.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,946.25	14,219.18	139.1%
2) Ending Balance, June 30 (E + F1e)			14,219.18	15,144.18	6.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	11,705.49	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	2,513.69	15,144.18	502.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(590,325.18)		
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	367,372.42		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	126,915.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	111,047.42		
6) Stores		9320	11,705.49		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	1,342.00		
9) TOTAL, ASSETS			28,057.20		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	13,838.02		
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			13,838.02		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			14,219.18		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	1,176,973.52	968,624.00	-17.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	42,797.55	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,219,771.07</b>	<b>968,624.00</b>	<b>-20.6%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	89,644.55	72,000.00	-19.7%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>89,644.55</b>	<b>72,000.00</b>	<b>-19.7%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	524,806.61	477,000.00	-9.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(407.60)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	71,238.47	67,500.00	-5.2%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>595,637.48</b>	<b>544,500.00</b>	<b>-8.6%</b>
<b>TOTAL, REVENUES</b>			<b>1,905,053.10</b>	<b>1,585,124.00</b>	<b>-16.8%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	630,792.62	650,369.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	91,982.04	96,909.00	5.4%
Clerical, Technical and Office Salaries		2400	44,805.24	45,325.00	1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			767,579.90	792,603.00	3.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	117,605.31	115,449.00	-1.8%
OASDI/Medicare/Alternative		3301-3302	55,638.42	58,546.00	5.2%
Health and Welfare Benefits		3401-3402	187,068.77	181,215.00	-3.1%
Unemployment Insurance		3501-3502	383.69	383.00	5.3%
Workers' Compensation		3601-3602	9,713.08	10,300.00	6.0%
OPEB, Allocated		3701-3702	146.55	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,395.14	3,402.00	0.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			373,930.96	369,295.00	-1.2%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	67,241.36	77,152.00	14.7%
Noncapitalized Equipment		4400	1,575.00	1,575.00	0.0%
Food		4700	631,169.72	618,381.00	-2.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			699,986.08	697,108.00	-0.4%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,594.73	1,600.00	0.3%
Dues and Memberships		5300	132.50	132.00	-0.4%
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	18,403.50	17,958.00	-2.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,606.72	24,503.00	-17.2%
Communications		5900	1,165.85	1,000.00	-14.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>50,903.30</b>	<b>45,193.00</b>	<b>-11.2%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	49,420.18	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>49,420.18</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,941,820.42</b>	<b>1,904,199.00</b>	<b>-1.9%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	45,040.25	320,000.00	610.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			45,040.25	320,000.00	610.5%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			45,040.25	320,000.00	610.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,838.86	7,000.00	-20.8%
5) TOTAL, REVENUES			8,838.86	7,000.00	-20.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,838.86	7,000.00	-20.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	187,000.00	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			187,000.00	0.00	-100.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			195,838.86	7,000.00	-96.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	524,217.63	720,056.49	37.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			524,217.63	720,056.49	37.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			524,217.63	720,056.49	37.4%
2) Ending Balance, June 30 (E + F1e)			720,056.49	727,056.49	1.0%
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	720,056.49	727,056.49	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	532,613.56		
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	442.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	187,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			720,056.49		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			720,056.49		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	8,838.86	7,000.00	-20.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,838.86</b>	<b>7,000.00</b>	<b>-20.8%</b>
<b>TOTAL, REVENUES</b>			<b>8,838.86</b>	<b>7,000.00</b>	<b>-20.8%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	187,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			187,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			187,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	689,432.97	300,000.00	-56.5%
5) TOTAL, REVENUES			689,432.97	300,000.00	-56.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	271,651.20	281,067.00	3.5%
3) Employee Benefits		3000-3999	119,933.90	130,517.00	8.8%
4) Books and Supplies		4000-4999	1,158,574.42	300,000.00	-74.1%
5) Services and Other Operating Expenditures		5000-5999	992,764.62	400,000.00	-59.7%
6) Capital Outlay		6000-6999	73,548,850.22	20,400,000.00	-72.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			76,091,774.36	21,511,584.00	-71.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(75,402,341.39)	(21,211,584.00)	-71.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,586,427.89	0.00	-100.0%
b) Transfers Out		7600-7629	15,586,427.89	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	73,153,445.30	0.00	-100.0%
b) Uses		7630-7699	267,625.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			72,885,820.30	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,516,521.09)	(21,211,584.00)	742.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	62,856,492.61	60,339,971.52	-4.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,856,492.61	60,339,971.52	-4.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,856,492.61	60,339,971.52	-4.0%
2) Ending Balance, June 30 (E + F1e)			60,339,971.52	39,128,387.52	-35.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	60,339,971.52	39,128,387.52	-35.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	62,803,438.89		
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	2,208,722.30		
e) Collections Awaiting Deposit		9140	27,180.93		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,330.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,797,778.07		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			68,850,450.34		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	4,712,700.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,797,778.07		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,510,478.82		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			60,339,971.52		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	678,432.97	300,000.00	-55.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>689,432.97</b>	<b>300,000.00</b>	<b>-56.5%</b>
<b>TOTAL, REVENUES</b>			<b>689,432.97</b>	<b>300,000.00</b>	<b>-56.5%</b>



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	255,060.00	263,645.00	3.4%
Clerical, Technical and Office Salaries		2400	16,591.20	17,422.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>271,651.20</b>	<b>281,067.00</b>	<b>3.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	51,715.08	61,610.00	19.1%
OASDI/Medicare/Alternative		3301-3302	20,055.12	20,809.00	3.8%
Health and Welfare Benefits		3401-3402	40,240.45	39,020.00	-3.0%
Unemployment Insurance		3501-3502	131.18	136.00	3.7%
Workers' Compensation		3601-3602	3,385.93	3,545.00	4.7%
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	4,406.14	5,397.00	22.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>119,933.90</b>	<b>130,517.00</b>	<b>8.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	547,344.84	200,000.00	-63.5%
Noncapitalized Equipment		4400	611,229.58	100,000.00	-83.6%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,158,574.42</b>	<b>300,000.00</b>	<b>-74.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	63.63	0.00	-100.0%
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	10,934.39	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	981,346.24	400,000.00	-59.2%
Communications		5900	420.36	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>992,764.62</b>	<b>400,000.00</b>	<b>-59.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	680,903.94	0.00	-100.0%
Land Improvements		6170	74,309.10	0.00	-100.0%
Buildings and Improvements of Buildings		6200	72,793,637.18	20,400,000.00	-72.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>73,548,850.22</b>	<b>20,400,000.00</b>	<b>-72.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>76,091,774.36</b>	<b>21,511,584.00</b>	<b>-71.7%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	15,586,427.89	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			15,586,427.89	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	15,586,427.89	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			15,586,427.89	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	54,265,847.30	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	18,887,598.00	0.00	-100.0%
(c) TOTAL, SOURCES			73,153,445.30	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	267,625.00	0.00	-100.0%
(d) TOTAL, USES			267,625.00	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			72,885,820.30	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	692,734.68	600,000.00	-13.4%
5) TOTAL, REVENUES			692,734.68	600,000.00	-13.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	94,096.32	97,674.00	3.8%
3) Employee Benefits		3000-3999	38,142.60	41,855.00	9.7%
4) Books and Supplies		4000-4999	3,309.16	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	161,709.74	69,000.00	-57.3%
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			297,257.82	208,529.00	-29.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			395,476.86	391,471.00	-1.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	250,000.00	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			(250,000.00)	(250,000.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			145,476.86	141,471.00	-2.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	212,912.62	358,389.48	68.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			212,912.62	358,389.48	68.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			212,912.62	358,389.48	68.3%
2) Ending Balance, June 30 (E + F1e)			358,389.48	499,860.48	39.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	358,389.48	499,860.48	39.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	590,737.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	29,956.31		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	486.72		
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			621,180.85		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	12,791.37		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	250,000.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			262,791.37		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			358,389.48		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,745.93	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	686,988.75	600,000.00	-12.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			692,734.68	600,000.00	-13.4%
<b>TOTAL, REVENUES</b>			692,734.68	600,000.00	-13.4%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	86,985.84	90,208.00	3.7%
Clerical, Technical and Office Salaries		2400	7,110.48	7,466.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			94,096.32	97,674.00	3.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	18,076.92	21,601.00	19.5%
OASDI/Medicare/Alternative		3301-3302	6,515.31	6,760.00	3.8%
Health and Welfare Benefits		3401-3402	11,006.83	10,542.00	-4.2%
Unemployment Insurance		3501-3502	44.89	47.00	4.7%
Workers' Compensation		3601-3602	1,168.80	1,228.00	5.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,329.85	1,677.00	26.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			38,142.60	41,855.00	9.7%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,775.62	0.00	-100.0%
Noncapitalized Equipment		4400	533.54	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,309.16	0.00	-100.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,107.15	0.00	-100.0%
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	39,000.00	39,000.00	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	118,602.59	30,000.00	-74.7%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>161,709.74</b>	<b>69,000.00</b>	<b>-57.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>297,257.82</b>	<b>208,529.00</b>	<b>-29.8%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	250,000.00	250,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,000.00	250,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(250,000.00)	(250,000.00)	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,000,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	31,963.74	0.00	-100.0%
5) TOTAL, REVENUES			3,031,963.74	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,090.00	0.00	-100.0%
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			11,090.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,020,873.74	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,020,873.74	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	83,383.52	3,104,257.26	3622.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			83,383.52	3,104,257.26	3622.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			83,383.52	3,104,257.26	3622.9%
2) Ending Balance, June 30 (E + F1e)			3,104,257.26	3,104,257.26	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	3,104,257.26	3,104,257.26	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,100,141.62		
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	2,578.12		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,537.52		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,104,257.26		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			3,104,257.26		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	3,000,000.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			3,000,000.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	31,963.74	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			31,963.74	0.00	-100.0%
<b>TOTAL, REVENUES</b>			3,031,963.74	0.00	-100.0%

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,740.00	0.00	-100.0%
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	7,350.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,090.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,090.00</b>	<b>0.00</b>	<b>-100.0%</b>



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

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,171.58	0.00	-100.0%
5) TOTAL, REVENUES			1,171.58	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,171.58	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	33,884.60	0.00	-100.0%
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			(33,884.60)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(32,713.02)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	82,800.19	50,087.17	-39.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			82,800.19	50,087.17	-39.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,800.19	50,087.17	-39.5%
2) Ending Balance, June 30 (E + F1e)			50,087.17	50,087.17	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	50,087.17	50,087.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	50,045.55		
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	41.62		
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			50,087.17		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			50,087.17		

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
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	1,171.58	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,171.58	0.00	-100.0%
<b>TOTAL, REVENUES</b>			1,171.58	0.00	-100.0%

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

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



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/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%
<b>INTERFUND TRANSFERS OUT</b>					
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	33,884.60	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,884.60	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			(33,884.60)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,015,105.38	6,559,620.00	-34.5%
5) TOTAL, REVENUES			10,015,105.38	6,559,620.00	-34.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	313,701.22	37,800.00	-88.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,094,820.06	7,155,802.00	-52.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,408,521.28	7,193,602.00	-53.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,393,415.90)	(633,982.00)	-88.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	250,000.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	8,285,000.00	0.00	-100.0%
b) Uses		7630-7699	45,961.40	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,489,038.60	250,000.00	-97.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,095,622.70	(383,982.00)	-112.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,640,229.47	8,735,852.17	54.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,640,229.47	8,735,852.17	54.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,640,229.47	8,735,852.17	54.9%
2) Ending Balance, June 30 (E + F1e)			8,735,852.17	8,351,870.17	-4.4%
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	8,735,852.17	8,351,870.17	-4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	8,370,995.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	21,372.91		
e) Collections Awaiting Deposit		9140	90,974.96		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,908.50		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	250,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,740,252.17		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	4,400.00		
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			4,400.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,735,852.17		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	5,795,188.16	6,109,620.00	5.4%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	73,380.96	50,000.00	-31.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,146,536.26	400,000.00	-90.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,015,105.38	6,559,620.00	-34.5%
<b>TOTAL, REVENUES</b>			10,015,105.38	6,559,620.00	-34.5%



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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	313,701.22	37,800.00	-88.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>313,701.22</b>	<b>37,800.00</b>	<b>-88.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	5,515,921.06	4,923,353.00	-10.7%
Other Debt Service - Principal		7439	9,578,899.00	2,232,449.00	-76.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>15,094,820.06</b>	<b>7,155,802.00</b>	<b>-52.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,408,521.28</b>	<b>7,193,602.00</b>	<b>-53.3%</b>



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	250,000.00	250,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	250,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	8,285,000.00	0.00	-100.0%
(c) TOTAL, SOURCES			8,285,000.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	45,961.40	0.00	-100.0%
(d) TOTAL, USES			45,961.40	0.00	-100.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			8,489,038.60	250,000.00	-97.1%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,530,441.47	0.00	-100.0%
5) TOTAL, REVENUES			5,530,441.47	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,935,450.02	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,935,450.02	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,405,008.55)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	201,576.20	0.00	-100.0%
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			(201,576.20)	0.00	-100.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,606,584.75)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,137,353.37	5,530,768.62	-32.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,137,353.37	5,530,768.62	-32.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,137,353.37	5,530,768.62	-32.0%
2) Ending Balance, June 30 (E + F1e)			5,530,768.62	5,530,768.62	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	5,530,768.62	5,530,768.62	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	5,524,957.23		
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	5,811.39		
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			5,530,768.62		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,530,768.62		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	5,461,626.94	0.00	-100.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	68,814.53	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,530,441.47	0.00	-100.0%
<b>TOTAL, REVENUES</b>			5,530,441.47	0.00	-100.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	4,840,450.02	0.00	-100.0%
Other Debt Service - Principal		7439	3,095,000.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>7,935,450.02</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,935,450.02</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	201,576.20	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			201,576.20	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(201,576.20)	0.00	-100.0%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120.45	125.00	3.8%
5) TOTAL, REVENUES			120.45	125.00	3.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
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			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			120.45	125.00	3.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			120.45	125.00	3.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,143.37	7,263.82	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,143.37	7,263.82	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,143.37	7,263.82	1.7%
2) Ending Net Position, June 30 (E + F1e)			7,263.82	7,388.82	1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,263.82	7,388.82	1.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,257.78		
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	6.04		
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		9400			
10) TOTAL, ASSETS			7,263.82		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			7,263.82		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	120.45	125.00	3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			120.45	125.00	3.8%
TOTAL, REVENUES			120.45	125.00	3.8%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,746.60	2,500.00	-9.0%
5) TOTAL, REVENUES			2,746.60	2,500.00	-9.0%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,700.00	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			1,700.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,046.60	2,500.00	138.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,046.60	2,500.00	138.9%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	164,033.12	165,079.72	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,033.12	165,079.72	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			164,033.12	165,079.72	0.6%
2) Ending Net Position, June 30 (E + F1e)			165,079.72	167,579.72	1.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	165,079.72	167,579.72	1.5%



Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	164,942.55		
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	137.17		
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			165,079.72		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
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
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30					
(must agree with line F2) (G10 + H2) - (I7 + J2)			165,079.72		

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,746.60	2,500.00	-9.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,746.60	2,500.00	-9.0%
<b>TOTAL, REVENUES</b>			2,746.60	2,500.00	-9.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals	2020-21 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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	1,700.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>1,700.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>1,700.00</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	6,946.71	6,946.71	6,946.71	6,946.71	6,946.71	6,946.71
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	6,946.71	6,946.71	6,946.71	6,946.71	6,946.71	6,946.71
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	18.97	18.97	18.97	18.97	18.97	18.97
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	18.97	18.97	18.97	18.97	18.97	18.97
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	6,965.68	6,965.68	6,965.68	6,965.68	6,965.68	6,965.68
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						



FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title I	CSI School Improvement	Coronavirus Relief Fund	PL94-142	IDEA Private School ISPs	Federal PPIP	Federal Mental Health
<b>AWARD</b>							
1. Prior Year Carryover	92,097.59	172,442.00	0.00	0.00	9,057.00	0.00	21,592.78
2. a. Current Year Award	674,496.00	0.00	0.00	1,248,475.00	1,332.00	36,002.00	80,287.00
b. Transferability (ESSA)						0.00	
c. Other Adjustments				1,331.00			1,594.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	674,496.00	0.00	0.00	1,249,806.00	1,332.00	36,002.00	81,881.00
3. Required Matching Funds/Other				1,826,708.52		21,634.81	
4. Total Available Award (sum lines 1, 2d, & 3)	766,593.59	172,442.00	0.00	3,076,514.52	10,389.00	57,636.81	103,473.78
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year		43,111.00			0.00		
6. Cash Received in Current Year	761,235.59	42,531.00		1,331.00	0.00	0.00	7,274.01
7. Contributed Matching Funds				1,826,708.52		21,634.81	
8. Total Available (sum lines 5, 6, & 7)	761,235.59	85,642.00	0.00	1,828,039.52	0.00	21,634.81	7,274.01
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	605,094.91	107,634.05	6,524.76	3,076,514.52	0.00	57,636.81	101,552.61
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	605,094.91	107,634.05	6,524.76	3,076,514.52	0.00	57,636.81	101,552.61
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	156,140.68	(21,992.05)	(6,524.76)	(1,248,475.00)	0.00	(36,002.00)	(94,278.60)
a. Unearned Revenue	156,140.68						
b. Accounts Payable							
c. Accounts Receivable		21,992.05		1,248,475.00		36,002.00	94,278.60
14. Unused Grant Award Calculation (line 4 minus line 9)	161,498.68	64,807.95	(6,524.76)	0.00	10,389.00	0.00	1,921.17
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	605,094.91	107,634.05	0.00	1,249,806.00	0.00	36,002.00	101,552.61

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FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Carl Perkins	Title II	Title IV	Title III Immigrant	Title III LEP	Transition Partnership (TPP)	NSLP Equipment Assistance
	84,048	84,367	84,424	84,365	84,365	84,158	10,579
	3550	4035	4127	4201	4203	Fd 11 Resc 3410	Fd 13 Resc 5314
	8290	8290	8290	8290	8290	8290	8290
<b>AWARD</b>							
1. Prior Year Carryover	0.00	78,368.53	30,729.63	5,837.24	22,799.52	0.00	51,300.00
2. a. Current Year Award	38,766.00	141,159.00	50,538.00	0.00	61,571.00	48,322.00	
b. Transferability (ESSA)							
c. Other Adjustments				801.00			(8,502.45)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	38,766.00	141,159.00	50,538.00	801.00	61,571.00	48,322.00	(8,502.45)
3. Required Matching Funds/Other						23,395.20	
4. Total Available Award (sum lines 1, 2d, & 3)	38,766.00	219,527.53	81,267.63	6,638.24	84,370.52	71,717.20	42,797.55
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year			6,315.63		16,250.52		42,797.55
6. Cash Received in Current Year	0.00	222,421.53	28,732.00	6,479.24	29,282.00	30,795.83	0.00
7. Contributed Matching Funds						23,395.20	
8. Total Available (sum lines 5, 6, & 7)	0.00	222,421.53	35,047.63	6,479.24	45,532.52	54,191.03	42,797.55
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	35,499.86	183,160.95	24,448.65	6,638.24	43,319.20	70,853.62	42,797.55
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	35,499.86	183,160.95	24,448.65	6,638.24	43,319.20	70,853.62	42,797.55
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(35,499.86)	39,260.58	10,598.98	(159.00)	2,213.32	(16,662.59)	0.00
a. Unearned Revenue		39,260.58	10,598.98		2,213.32		
b. Accounts Payable							
c. Accounts Receivable	35,499.86			159.00		16,662.59	
14. Unused Grant Award Calculation (line 4 minus line 9)	3,266.14	36,366.58	56,818.98	0.00	41,051.32	863.58	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	35,499.86	183,160.95	24,448.65	6,638.24	43,319.20	47,458.42	42,797.55

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
<b>AWARD</b>	
1. Prior Year Carryover	484,224.29
2. a. Current Year Award	2,380,948.00
b. Transferability (ESSA)	0.00
c. Other Adjustments	(4,776.45)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,376,171.55
3. Required Matching Funds/Other	1,871,738.53
4. Total Available Award (sum lines 1, 2d, & 3)	4,732,134.37
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	108,474.70
6. Cash Received in Current Year	1,130,082.20
7. Contributed Matching Funds	1,871,738.53
8. Total Available (sum lines 5, 6, & 7)	3,110,295.43
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	4,361,675.73
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	4,361,675.73
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,251,380.30)
a. Unearned Revenue	208,213.56
b. Accounts Payable	0.00
c. Accounts Receivable	1,453,069.10
14. Unused Grant Award Calculation (line 4 minus line 9)	370,458.64
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,483,412.44

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STATE PROGRAM NAME	ASES	ASES Summer Reading	CTEIG	Workability	Ag Incentive	
RESOURCE CODE	6010	6010	6387	6520	7010	
REVENUE OBJECT	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)						
<b>AWARD</b>						
1. Prior Year Carryover	0.00		0.00	0.00	0.00	
2. a. Current Year Award	439,395.00	3,597.91	198,852.00	70,760.00	19,522.00	
b. Other Adjustments						
c. Adj Curr Yr Award (sum lines 2a & 2b)	439,395.00	3,597.91	198,852.00	70,760.00	19,522.00	0.00
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1, 2c, & 3)	439,395.00	3,597.91	198,852.00	70,760.00	19,522.00	0.00
<b>REVENUES</b>						
5. Unearned Revenue Deferred from Prior Year						
6. Cash Received in Current Year	395,455.60	3,390.14	154,087.55	0.00	14,642.00	
7. Contributed Matching Funds						
8. Total Available (sum lines 5, 6, & 7)	395,455.60	3,390.14	154,087.55	0.00	14,642.00	0.00
<b>EXPENDITURES</b>						
9. Donor-Authorized Expenditures	368,601.49	3,228.70	121,306.72	67,297.62	8,780.89	
10. Non Donor-Authorized Expenditures						
11. Total Expenditures (lines 9 & 10)	368,601.49	3,228.70	121,306.72	67,297.62	8,780.89	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments						
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	26,854.11	161.44	32,780.83	(67,297.62)	5,861.11	0.00
a. Unearned Revenue	26,854.11		32,780.83			
b. Accounts Payable		161.44			5,861.11	
c. Accounts Receivable				67,297.62		
14. Unused Grant Award Calculation (line 4 minus line 9)	70,793.51	369.21	77,545.28	3,462.38	10,741.11	0.00
15. If Carryover is allowed, enter line 14 amount here						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	368,601.49	3,228.70	121,306.72	67,297.62	8,780.89	0.00

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
<b>AWARD</b>	
1. Prior Year Carryover	0.00
2. a. Current Year Award	732,126.91
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	732,126.91
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	732,126.91
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	567,575.29
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	567,575.29
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	569,215.42
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	569,215.42
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,640.13)
a. Unearned Revenue	59,634.94
b. Accounts Payable	6,022.55
c. Accounts Receivable	67,297.62
14. Unused Grant Award Calculation (line 4 minus line 9)	162,911.49
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	569,215.42

LOCAL PROGRAM NAME	CRANE	CTEIG-PCOE	Western Placer Ed Foundation	SCOE Hub Grant	CARB Bus Grant	Wellness	WPTA Release Time
RESOURCE CODE	9032	9038	9080	9083	9437	9850	9851
REVENUE OBJECT	8677	8677	8699	8677	8699	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Carryover	4,027.55	0.00	0.00	0.00	0.00	16,624.53	0.00
2. a. Current Year Award		92,984.18	15,851.30	15,000.00	576,628.00	15,985.78	14,516.36
b. Other Adjustments						(784.13)	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	92,984.18	15,851.30	15,000.00	576,628.00	15,201.65	14,516.36
3. Required Matching Funds/Other					95,369.57		
4. Total Available Award (sum lines 1, 2c, & 3)	4,027.55	92,984.18	15,851.30	15,000.00	671,997.57	31,826.18	14,516.36
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	4,027.55	0.00					
6. Cash Received in Current Year		92,984.18	15,851.30	0.00	518,965.20	15,201.65	0.00
7. Contributed Matching Funds					95,369.57		
8. Total Available (sum lines 5, 6, & 7)	4,027.55	92,984.18	15,851.30	0.00	614,334.77	15,201.65	0.00
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	0.00	76,387.17	11,612.96	0.00	671,997.57	18,738.31	14,516.36
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	76,387.17	11,612.96	0.00	671,997.57	18,738.31	14,516.36
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	4,027.55	16,597.01	4,238.34	0.00	(57,662.80)	(3,536.66)	(14,516.36)
a. Unearned Revenue	4,027.55	16,597.01					
b. Accounts Payable			4,238.34				
c. Accounts Receivable					57,662.80	3,536.66	14,516.36
14. Unused Grant Award Calculation (line 4 minus line 9)	4,027.55	16,597.01	4,238.34	15,000.00	0.00	13,087.87	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	76,387.17	11,612.96	0.00	576,628.00	18,738.31	14,516.36

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

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 Form CAT

Western Placer Unified  
 Placer County

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Carryover	20,652.08
2. a. Current Year Award	730,965.62
b. Other Adjustments	(784.13)
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	730,181.49
3. Required Matching Funds/Other	95,369.57
4. Total Available Award	
(sum lines 1, 2c, & 3)	846,203.14
<b>REVENUES</b>	
5. Unearned Revenue Deferred from Prior Year	4,027.55
6. Cash Received in Current Year	643,002.33
7. Contributed Matching Funds	95,369.57
8. Total Available (sum lines 5, 6, & 7)	742,399.45
<b>EXPENDITURES</b>	
9. Donor-Authorized Expenditures	793,252.37
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	793,252.37
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(50,852.92)
a. Unearned Revenue	20,624.56
b. Accounts Payable	4,238.34
c. Accounts Receivable	75,715.82
14. Unused Grant Award Calculation (line 4 minus line 9)	52,950.77
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	697,882.80

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SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ESSER	Medi-Cal Billing	National School Lunch Program	Child Nutrition - CCFP Claims	TOTAL
	10147	93,778	10,555	13393	
	3210	5640	Fd 13 Resc 5310	FD 13 Resc 5320	
	8290	8699	Various	8220	
AWARD					
1. Prior Year Restricted Ending Balance	0.00	79,368.85	5,946.25	0.00	85,315.10
2. a. Current Year Award	0.00	99,220.47	1,855,879.72	6,375.83	1,961,476.02
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	99,220.47	1,855,879.72	6,375.83	1,961,476.02
3. Required Matching Funds/Other			73,988.13		73,988.13
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	178,589.32	1,935,814.10	6,375.83	2,120,779.25
REVENUES					
5. Cash Received in Current Year	0.00	99,220.47	1,728,964.67	6,375.83	1,834,560.97
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	126,915.05	0.00	126,915.05
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	126,915.05	0.00	126,915.05
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	99,220.47	1,855,879.72	6,375.83	1,961,476.02
EXPENDITURES					
10. Donor-Authorized Expenditures	72,877.06	83,854.50	1,924,108.61	3,862.14	2,084,702.31
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	72,877.06	83,854.50	1,924,108.61	3,862.14	2,084,702.31
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	(72,877.06)	94,734.82	11,705.49	2,513.69	36,076.94

STATE AWARDS.

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Mandated Costs Block Grant	Mandated Costs One-Time	Special Education Early Intervention	MAA	K-12 IMF	LCCFF Supplemental	State Lottery - Non Prop 20
RESOURCE CODE	20	60	65	102	156	800	1100
REVENUE OBJECT	8550	8550	8590	8699	8980	8980	8560
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00	3,337,943.25	0.00	125,143.39	401,715.61	210,577.94	135,994.39
2. a. Current Year Award	278,084.00		756,879.00	352,818.31			1,089,564.89
b. Other Adjustments						1,272.40	17,880.45
c. Adj Curr Yr Award (sum lines 2a & 2b)	278,084.00	0.00	756,879.00	352,818.31	0.00	1,272.40	1,107,445.34
3. Required Matching Funds/Other	(269,712.05)	250,233.05	(756,879.00)		300,000.00	3,998,911.00	(975,000.00)
4. Total Available Award (sum lines 1, 2c, & 3)	8,371.95	3,588,176.30	0.00	477,961.70	701,715.61	4,210,761.34	268,439.73
<b>REVENUES</b>							
5. Cash Received in Current Year	278,084.00		756,879.00	352,818.31		1,272.40	933,975.04
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	173,470.30
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	173,470.30
8. Contributed Matching Funds		250,233.05	(756,879.00)		300,000.00	3,998,911.00	(975,000.00)
9. Total Available (sum lines 5, 7c, & 8)	278,084.00	250,233.05	0.00	352,818.31	300,000.00	4,000,183.40	132,445.34
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	8,371.95	449,457.55	0.00	11,668.25	233,302.20	3,870,989.64	115,140.25
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	8,371.95	449,457.55	0.00	11,668.25	233,302.20	3,870,989.64	115,140.25
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	3,138,718.75	0.00	466,293.45	468,413.41	339,771.70	153,299.48

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

STATE PROGRAM NAME	Education Protection Account	Lottery - Prop 20	Special Education	Prop 98 Mental Health - State	Classified Professional Development	COVID-19 PP&E	Low Performing Student Block Grant
RESOURCE CODE	1400	6300	6500	6512	7311	7388	7510
REVENUE OBJECT	8012	8560	Various	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	0.00	571,257.61	0.00	93,646.46	39,477.46	0.00	558,684.05
2. a. Current Year Award	1,393,136.00	362,507.47	3,482,754.00	454,206.00	0.00	121,720.00	0.00
b. Other Adjustments	374.48	30,246.07	3,292.38				
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,393,510.48	392,753.54	3,486,046.38	454,206.00	0.00	121,720.00	0.00
3. Required Matching Funds/Other			7,401,402.36				
4. Total Available Award (sum lines 1, 2c, & 3)	1,393,510.48	964,011.15	10,887,448.74	547,852.46	39,477.46	121,720.00	558,684.05
<b>REVENUES</b>							
5. Cash Received in Current Year	1,052,260.48	213,630.44	2,228,003.38	330,940.00	0.00	121,720.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	341,250.00	179,123.10	1,258,043.00	123,266.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	341,250.00	179,123.10	1,258,043.00	123,266.00	0.00	0.00	0.00
8. Contributed Matching Funds			7,401,402.36				
9. Total Available (sum lines 5, 7c, & 8)	1,393,510.48	392,753.54	10,887,448.74	454,206.00	0.00	121,720.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,393,510.48	542,733.17	10,887,448.74	431,052.74	8,126.52	40,681.98	464,605.63
11. Non Donor-Authorized Expenditures			0.00				
12. Total Expenditures (line 10 plus line 11)	1,393,510.48	542,733.17	10,887,448.74	431,052.74	8,126.52	40,681.98	464,605.63
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	421,277.98	0.00	116,799.72	31,350.94	81,038.02	94,078.42

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

STATE PROGRAM NAME	Routine Repair & Maintenance	TOTAL
RESOURCE CODE	8150	
REVENUE OBJECT	8980	
LOCAL DESCRIPTION (if any)		
<b>AWARD</b>		
1. Prior Year Restricted Ending Balance	8,396.49	5,482,836.65
2. a. Current Year Award		8,291,669.67
b. Other Adjustments	13,524.96	66,590.74
c. Adj Curr Yr Award		
(sum lines 2a & 2b)	13,524.96	8,358,260.41
3. Required Matching Funds/Other	2,324,203.00	12,273,158.36
4. Total Available Award		
(sum lines 1, 2c, & 3)	2,346,124.45	26,114,255.42
<b>REVENUES</b>		
5. Cash Received in Current Year	13,524.96	6,283,108.01
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable		
(line 2c minus lines 5 & 6)	0.00	2,075,152.40
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable	0.00	2,075,152.40
(line 7a minus line 7b)		
8. Contributed Matching Funds	2,197,283.00	12,415,950.41
9. Total Available		
(sum lines 5, 7c, & 8)	2,210,807.96	20,774,210.82
<b>EXPENDITURES</b>		
10. Donor-Authorized Expenditures	1,842,180.48	20,299,269.58
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures		
(line 10 plus line 11)	1,842,180.48	20,299,269.58
<b>RESTRICTED ENDING BALANCE</b>		
13. Current Year		
(line 4 minus line 10)	503,943.97	5,814,985.84

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Lowe's	E-Rate	Charter Schools	CCSESA Math Grant	RDA Facilities	Mental Health Awareness	SUMS Initiative
RESOURCE CODE	105	110	115	9014	9030	9082	9257
REVENUE OBJECT	8699	8699	8677	8699	8625	8699	8699
LOCAL DESCRIPTION (if any)							
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	1,360.87	102,519.62	266,253.77	3,556.00	470,337.42	25.50	10,103.20
2. a. Current Year Award		0.00	40,266.35		511,330.38		
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	40,266.35	0.00	511,330.38	0.00	0.00
3. Required Matching Funds/Other				(3,556.00)	(350,000.00)		
4. Total Available Award (sum lines 1, 2c, & 3)	1,360.87	102,519.62	306,520.12	0.00	631,667.80	25.50	10,103.20
<b>REVENUES</b>							
5. Cash Received in Current Year			0.00		511,330.38		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	40,266.35	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	40,266.35	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	40,266.35	0.00	511,330.38	0.00	0.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	1,360.87	28,952.69	42,537.36		174,511.22	25.50	2,028.80
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,360.87	28,952.69	42,537.36	0.00	174,511.22	25.50	2,028.80
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	73,566.93	263,982.76	0.00	457,156.58	0.00	8,074.40

LOCAL AWARDS.  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Project Lead the Way	Kaiser/Heal	Sierra College Dual Enrollment	Gayle Frisbee Scholarship	Judith McCartney Scholarship	Gary Vincent Scholarship	SIG Safety Credits
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	309.54	246.54	10,522.50	771.60	8,333.00	2.60	24,808.80
2. a. Current Year Award			6,750.00				16,323.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	6,750.00	0.00	0.00	0.00	16,323.00
3. Required Matching Funds/Other				530.00		530.00	
4. Total Available Award (sum lines 1, 2c, & 3)	309.54	246.54	17,272.50	1,301.60	8,333.00	532.60	41,131.80
<b>REVENUES</b>							
5. Cash Received in Current Year			6,750.00				0.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	16,323.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	16,323.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	6,750.00	0.00	0.00	0.00	16,323.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	309.54	246.54	1,499.25	500.00	0.00	500.00	29,525.89
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	309.54	246.54	1,499.25	500.00	0.00	500.00	29,525.89
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	0.00	15,773.25	801.60	8,333.00	32.60	11,605.91

REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORIES SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Intel Core	Every 15 Minutes	ER/A	Grazing Agreement	TOTAL
RESOURCE CODE	9680	9686	9849	9853	
REVENUE OBJECT	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)					
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance	642.13	744.12	10,057.12	86,168.63	996,762.96
2. a. Current Year Award				32,137.11	606,806.84
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	32,137.11	606,806.84
3. Required Matching Funds/Other (line 2c minus lines 5 & 6)	(642.13)		(10,057.12)		(363,195.25)
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	744.12	0.00	118,305.74	1,240,374.55
<b>REVENUES</b>					
5. Cash Received in Current Year				32,137.11	550,217.49
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	56,589.35
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	56,589.35
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	32,137.11	606,806.84
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	0.00			0.00	281,997.66
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	281,997.66
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	0.00	744.12	0.00	118,305.74	958,376.89

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	33,105,099.69	301	0.00	303	33,105,099.69	305	318,548.44		307	32,786,551.25	309
2000 - Classified Salaries	9,782,633.05	311	46,816.85	313	9,735,816.20	315	1,029,086.70		317	8,706,729.50	319
3000 - Employee Benefits	20,695,139.96	321	209,610.78	323	20,485,529.18	325	544,361.35		327	19,941,167.83	329
4000 - Books, Supplies Equip Replace. (6500)	3,062,656.11	331	38,899.99	333	3,023,756.12	335	757,464.40		337	2,266,291.72	339
5000 - Services. . . & 7300 - Indirect Costs	7,704,192.08	341	22,104.61	343	7,682,087.47	345	2,155,395.48		347	5,526,691.99	349
TOTAL					74,032,288.66	365	TOTAL			69,227,432.29	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	27,559,232.64 375
2. Salaries of Instructional Aides Per EC 41011		2100	2,247,305.86 380
3. STRS		3101 & 3102	7,922,416.16 382
4. PERS		3201 & 3202	454,293.01 383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	592,045.09 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	4,868,344.16 385
7. Unemployment Insurance		3501 & 3502	14,703.17 390
8. Workers' Compensation Insurance		3601 & 3602	394,848.59 392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	360,277.51 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			44,413,466.19 395
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)			118.26 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			44,413,347.93 397
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			64.16%
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)	64.16%
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)	69,227,432.29
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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



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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	77,501,545.85
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,404,756.12
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	22,871.24
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	830,001.93
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	205,074.50
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	265,357.92
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)				1,323,305.59
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		36,767.32
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)				71,810,251.46

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)		6,965.68
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,309.15
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	71,959,829.64	10,606.24
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	71,959,829.64	10,606.24
B. Required effort (Line A.2 times 90%)	64,763,846.68	9,545.62
C. Current year expenditures (Line I.E and Line II.B)	71,810,251.46	10,309.15
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

**SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>A. PRIOR YEAR DATA</b> (2018-19 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2018-19 Actual</b>			<b>2019-20 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	52,248,237.93		52,248,237.93			55,589,160.07
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	6,798.84		6,798.84			6,965.68
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2018-19</b>			<b>Adjustments to 2019-20</b>		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
<b>B. CURRENT YEAR GANN ADA</b> (2019-20 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2019-20 P2 Report</b>			<b>2020-21 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	6,965.68		6,965.68	6,965.68		6,965.68
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)		6,965.68				6,965.68
<b>C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2019-20 Actual</b>			<b>2020-21 Budget</b>		
<b>TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>						
1. Homeowners' Exemption (Object 8021)	340,687.14		340,687.14	331,566.00		331,566.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	33.34		33.34	33.00		33.00
4. Secured Roll Taxes (Object 8041)	47,954,053.79		47,954,053.79	48,047,247.00		48,047,247.00
5. Unsecured Roll Taxes (Object 8042)	1,045,696.56		1,045,696.56	1,085,803.00		1,085,803.00
6. Prior Years' Taxes (Object 8043)	8,004.30		8,004.30	8,548.00		8,548.00
7. Supplemental Taxes (Object 8044)	1,051,685.77		1,051,685.77	660,827.00		660,827.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,087,660.15		2,087,660.15	1,944,243.00		1,944,243.00
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)	1,416,505.64		1,416,505.64	1,200,644.00		1,200,644.00
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)	53,904,326.69	0.00	53,904,326.69	53,278,911.00	0.00	53,278,911.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
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)	53,904,326.69	0.00	53,904,326.69	53,278,911.00	0.00	53,278,911.00



	2019-20 Calculations			2020-21 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			670,089.48			705,706.00
<b>OTHER EXCLUSIONS</b>						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			670,089.48			705,706.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	24,507,848.00		24,507,848.00	20,042,542.00		20,042,542.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	31,154.48		31,154.48	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	24,539,002.48	0.00	24,539,002.48	20,042,542.00	0.00	20,042,542.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	80,670,519.88		80,670,519.88	74,973,268.00		74,973,268.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	430,794.40		430,794.40	970,912.00		970,912.00
<b>D. APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			52,248,237.93			55,589,160.07
2. Inflation Adjustment			1.0385			1.0373
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0245			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			55,589,160.07			57,662,635.74
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			53,904,326.69			53,278,911.00
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)			835,881.60			835,881.60
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			2,354,922.86			5,089,430.74
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			2,354,922.86			5,089,430.74
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])			302,047.02			765,793.50
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			54,206,373.71			54,044,704.50
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			2,052,875.84			4,323,637.24
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			54,206,373.71			
b. State Subventions (Line D8)			2,052,875.84			
c. Less: Excluded Appropriations (Line C23)			670,089.48			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			55,589,160.07			

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

(916) 645-6350  
Contact Phone Number

**Part I - General Administrative Share of Plant Services Costs**

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

**A. Salaries and Benefits - Other General Administration and Centralized Data Processing**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 2,171,043.40
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) 61,206,875.34

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.55%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00



**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,620,794.62
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,264,995.52
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)	205,203.91
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)	4,090,994.05
9. Carry-Forward Adjustment (Part IV, Line F)	37,081.59
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,128,075.64

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	49,899,582.76
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,378,287.45
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,683,684.70
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,065,988.81
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	33,060.30
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)	512,305.56
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	74,500.00
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)	1,441.96
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,575,187.92
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)	67,115.30
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)	1,261,230.52
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)	71,552,385.28

**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) 5.72%

**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/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B19) 5.77%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>4,090,994.05</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(68,444.60)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.57%) times Part III, Line B19); zero if negative	<u>37,081.59</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.57%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.57%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>37,081.59</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>37,081.59</u>

Approved indirect cost rate: 5.57%  
Highest rate used in any program: 5.57%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	573,169.38	31,925.53	5.57%
01	3182	101,955.17	5,678.88	5.57%
01	3210	71,716.75	1,160.31	1.62%
01	3310	2,914,193.92	162,320.60	5.57%
01	3315	54,595.83	3,040.98	5.57%
01	3327	96,194.59	5,358.02	5.57%
01	3550	33,626.85	1,873.01	5.57%
01	4035	173,497.16	9,663.79	5.57%
01	4127	23,158.71	1,289.94	5.57%
01	4201	6,395.45	242.79	3.80%
01	4203	42,469.81	849.39	2.00%
01	6010	354,277.76	17,552.43	4.95%
01	6387	114,906.44	6,400.28	5.57%
01	6500	8,588,928.24	478,403.30	5.57%
01	6512	408,405.90	22,646.84	5.55%
01	6520	63,746.92	3,550.70	5.57%
01	7311	7,697.76	428.76	5.57%
01	7388	38,535.55	2,146.43	5.57%
01	7510	440,092.48	24,513.15	5.57%
01	8150	1,738,802.04	96,571.44	5.55%
01	9010	276,943.42	3,162.87	1.14%
11	3410	67,115.30	3,738.32	5.57%

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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	135,994.39		571,257.61	707,252.00
2. State Lottery Revenue	8560	1,107,445.34		392,753.54	1,500,198.88
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	(975,000.00)	975,000.00		0.00
6. Total Available (Sum Lines A1 through A5)		268,439.73	975,000.00	964,011.15	2,207,450.88
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	115.00	720,878.00		720,993.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	22.94	254,122.00		254,144.94
4. Books and Supplies	4000-4999	112,825.38		444,330.11	557,155.49
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	2,176.93			2,176.93
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			4,917.28	4,917.28
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			93,485.78	93,485.78
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)		115,140.25	975,000.00	542,733.17	1,632,873.42
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	153,299.48	0.00	421,277.98	574,577.46
<b>D. COMMENTS:</b>					
5b. Band instrument repairs 5c. Online subscriptions to Rosetta Stone, Odysseyware, Naviance, Mystery Science Inc.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

	Teacher Full-Time Equivalents -----					Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
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	10,640.15	0.00	0.00	1,334,027.01	3,751,201.02	0.00	1,041,576.88	
1110 Regular Education, K-12	265.21			265.21	422.60			
3100 Alternative Schools								
3200 Continuation Schools	4.33			4.33	6.50			
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Career Technical Education	9.25			9.25	9.25			
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)	54.37			54.37	46.63		114.00	
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)								
Total Allocation Factors	333.16	0.00	0.00	333.16	484.98	0.00	114.00	

286



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

31 66951 0000000  
Form PCR

Goal	Program/Activity	Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	7,651.63	0.00	7,651.63	477.34		8,128.97
1110	Regular Education, K-12	48,169,071.15	4,339,121.21	52,508,192.36	3,275,706.59		55,783,898.95
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,014,233.20	67,752.22	1,081,985.42	67,499.31		1,149,484.73
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	1,441,289.25	108,880.40	1,550,169.65	96,706.83		1,646,876.48
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	549.51	0.00	549.51	34.28		583.79
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	13,747,426.23	1,621,691.23	15,369,117.46	958,797.42		16,327,914.88
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
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	38,226.20	0.00	38,226.20	2,384.73		40,610.93
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
<b>Other Costs</b>							
----	Food Services					35,826.37	35,826.37
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					73,595.70	73,595.70
----	Other Outgo					2,316,119.62	2,316,119.62
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	122,243.74		122,243.74
287	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(3,738.32)		(3,738.32)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	64,418,447.17	6,137,445.06	70,555,892.23	4,520,111.92	2,425,541.69	77,501,545.84

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4995)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			7,651.63	0.00	7,651.63
1110	Regular Education, K-12	36,985,910.99	1,150,237.58	1,007,550.17	4,598,099.99	1,257,343.80	48,179.50	1,065,439.30			2,056,109.82	0.00	48,169,071.15
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	632,481.22	0.00	113.24	247,059.51	119,060.52	0.00	0.00			15,518.71	0.00	1,014,233.20
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	1,211,834.91	152,083.38	0.00	18,978.60	58,392.36	0.00	0.00			0.00	0.00	1,441,289.25
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	549.51			0.00	0.00	549.51
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	11,073,059.05	1,189,268.37	391.53	3,864.93	578,887.58	899,954.77	0.00			0.00	0.00	13,747,426.23
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	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		33,060.30	0.00	5,165.90	0.00	38,226.20
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Direct Charged Costs</b>		49,905,286.17	2,491,589.33	1,008,054.94	4,868,003.03	2,013,684.26	948,134.27	1,065,988.81	33,060.30	0.00	2,084,646.06	0.00	64,418,447.17
* 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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,070,414.15	3,268,707.06	0.00	4,339,121.21
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	17,476.32	50,275.90	0.00	67,752.22
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	37,333.93	71,546.47	0.00	108,880.40
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)	219,442.77	360,671.58	1,041,576.88	1,621,691.23
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
<b>Total Allocated Support Costs</b>		1,344,667.17	3,751,201.01	1,041,576.88	6,137,445.06



<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	512,305.56
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,695,294.62
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,316,250.07
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,523,850.25
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	64,418,447.17
2	Total Allocated Costs (from Form PCR, Column 2, Total)	6,137,445.06
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	70,555,892.23
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	67,115.30
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,892,400.24
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,959,515.54
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		72,515,407.77
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		6.24%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	35,826.37				35,826.37
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			73,595.70		73,595.70
Other Outgo (Objects 1000-7999)				2,316,119.62	2,316,119.62
<b>Total Other Costs</b>	<b>35,826.37</b>	<b>0.00</b>	<b>73,595.70</b>	<b>2,316,119.62</b>	<b>2,425,541.69</b>

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(3,738.32)				
Other Sources/Uses Detail					235,460.80	265,357.92		
Fund Reconciliation							3,738.32	333,922.19
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	3,738.32	0.00				
Other Sources/Uses Detail					33,317.67	0.00		
Fund Reconciliation							34,337.25	3,738.32
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					45,040.25	0.00		
Fund Reconciliation							111,047.42	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					187,000.00	0.00		
Fund Reconciliation							187,000.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					15,586,427.89	15,586,427.89		
Fund Reconciliation							3,797,778.07	3,797,778.07
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	250,000.00		
Fund Reconciliation							0.00	250,000.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,537.52	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	33,864.60		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					250,000.00	0.00		
Fund Reconciliation							250,000.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	201,576.20		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	3,738.32	(3,738.32)	16,337,246.61	16,337,246.61	4,385,438.58	4,385,438.58



**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEE MEETING FACT SHEET**

**MISSION STATEMENT:** Empower Students with the skills, knowledge, and attitudes for Success in an Ever Changing World.

**DISTRICT GLOBAL GOALS**

1. Develop and continually upgrade a well articulated K-12 academic program that challenges all students to achieve their highest potential, with a special emphasis on students
2. Foster a safe, caring environment where individual differences are valued and respected.
3. Provide facilities for all district programs and functions that are suitable in terms of function, space, cleanliness and attractiveness.
4. Promote the involvement of the community, parents, local government, business, service organizations, etc. as partners in the education of the students.
5. Promote student health and nutrition in order to enhance readiness for learning.

**SUBJECT:**  
Adoption of Revised/New  
Exhibits/Policies/Regulations

**AGENDA ITEM AREA:**  
Action

**REQUESTED BY:**  
Scott Leaman  
Superintendent

**ENCLOSURES:**  
Yes

**DEPARTMENT:**  
Administration

**FINANCIAL INPUT/SOURCE:**  
N/A

**MEETING DATE:**  
September 15, 2020

**ROLL CALL REQUIRED:**  
No

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**BACKGROUND:**

These new and/or revised exhibits/policies/regulations are now being presented for approval by the Board of Trustees.

- BP/E 4112.9/4212.9/4312.9 – Employee Notifications
- BP/AR 4113 – Assignment
- BP/AR/E 4119.42/4219.42/4319.42 – Exposure Control Plan For Bloodborne Pathogens
- BP/AR 4119.43/4219.43/4319.43 – Universal Precautions
- BP 4151/4251/4351 – Employee Compensation

**RECOMMENDATION:**

Administration recommends the Board of Trustees approve the new and revised Exhibits, Policies, and Regulations as submitted.

## All Personnel

BP 4112.9(a)

4212.9

## EMPLOYEE NOTIFICATIONS

4312.9

The ~~Governing~~ Board of Trustees believes that providing clear communications to staff is essential to establishing a professional, positive work environment and enhancing their job performance. The Superintendent or designee shall provide district employees all notifications required by law and any other notifications ~~he/she~~ **the Superintendent or designee** believes will promote staff knowledge of the district's policies, programs, activities, and operations.

When required by law, Board policy, or administrative regulation, district employees shall be asked to sign an acknowledgment indicating receipt of the notification. Such acknowledgments shall be retained in each employee's personnel file.

(cf. 3580 - District Records)

(cf. 4112.6/4212.6/4312.6 - Personnel Files)

### Legal Reference:

#### EDUCATION CODE

231.5 Sexual harassment policy

17612 Notification of pesticide use

22455.5 STRS information to potential members

22461 Postretirement compensation limitation

35031 Nonreelection of superintendent, assistant superintendent, or manager of classified services

35171 Notice of regulations pertaining to certificated employee evaluations

37616 Notice of public hearing on year-round schedule

44031 Personnel file contents, inspection

44663-44664 Evaluation of certificated employees

44842 Reemployment notices, certificated employees

44896 Transfer of administrator or supervisor to teaching position

44916 Written statement of employment status

44929.21 Reelection or nonreelection of probationary employee after second year

**44929.23 Reelection notice, districts with less than 250 ADA**

44934 Notice of disciplinary action for cause

44938 Notice of unprofessional conduct and opportunity to correct

44940.5-44941 Notification of suspension and intent to dismiss

44948.3-44948.5 Dismissal of probationary employees

**44948.5 Nonreelection procedures, districts under 250 ADA**

44949 Cause, notice and right to hearing

44951 Continuation in position unless notified, administrative or supervisory personnel

44954 Nonreelection of temporary employees

44955 Reduction in number of employees

45113 Notification of charges, classified employees

45117 Notice of layoff, classified employees

45169 Employee salary data, classified employees

45192 Industrial and accident leave

45195 Additional leave

46162 Notice of public hearing on block schedule

Legal Reference continued: (see next page)

## **EMPLOYEE NOTIFICATIONS (continued)**

*Legal Reference: (continued)*

**EDUCATION CODE (continued)**

**49013 Complaints regarding student fees**

**49079 Notification to teacher; student who has engaged in acts re: grounds suspension or expulsion**

**49414 Epinephrine auto-injectors**

**49414.3 Administration of opioid antagonist**

**CIVIL CODE**

**1798.29 District records, breach of security**

**GOVERNMENT CODE**

**1126 Incompatible activities of employees**

**~~3100-3109 Oath or affirmation of allegiance~~**

**8355 Certification of drug-free workplace, including notification**

**12950 Sexual harassment**

**54957 Complaints against employees; right to open session**

**54963 Unauthorized disclosure of confidential information**

**HEALTH AND SAFETY CODE**

**1797.196 Automated external defibrillators; notification of use and locations**

**104420 Tobacco-free schools**

**120875 Information on AIDS, AIDS-related conditions, and hepatitis B**

**120880 Notification to employees re AIDS, AIDS-related conditions, and hepatitis B**

**LABOR CODE**

**245-249 Healthy Workplaces, Healthy Families Act of 2014**

**1034 Lactation accommodation**

**2800.2 Notification of availability of continuation health coverage**

**2810.7 Notice to participate in flexible spending account**

**3550-3553 Notifications re: workers' compensation benefits**

**5401 Workers' compensation; claim form and notice of potential eligibility**

**PENAL CODE**

**11105 Access to criminal history information**

**11105.2 Subsequent arrest notification**

**11165.7 Child Abuse and Neglect Reporting Act; notification requirement**

**11166.5 Employment; statement of knowledge of duty to report child abuse or neglect**

**UNEMPLOYMENT INSURANCE CODE**

**2613 Disability insurance; notice of rights and benefits**

**CODE OF REGULATIONS, TITLE 2**

**11023 Nondiscrimination in employment**

**~~11024 Sexual harassment~~**

**11049 Notice of right to request pregnancy disability leave or transfer**

**11091 California Family Rights Act, designation notice**

**11096 Notice of right to request family care leave**

**~~7288.0 Sexual harassment training, provision of district policy~~**

**CODE OF REGULATIONS, TITLE 5**

**4622 Uniform complaint procedures**

**80303 Reports of change in employment status, alleged misconduct**

**CODE OF REGULATIONS, TITLE 8**

**3204 Employees exposed to bloodborne pathogens, access to exposure and medical records**

**5191 Chemical hygiene plan**



BP 4112.9(b)  
4212.9  
4312.9

**EMPLOYEE NOTIFICATIONS (continued)**

~~5193 California bloodborne pathogens standard~~

~~5194 Hazard communication program~~

~~CODE OF REGULATIONS, TITLE 13~~

~~1234 Reports regarding school buses and bus drivers~~

~~2480 Vehicle idling, limitations~~

~~UNITED STATES CODE, TITLE 38~~

~~4344 Uniformed Services Employment and Reemployment Rights Act, notice requirement~~

~~UNITED STATES CODE, TITLE 41~~

~~8101-8106 Drug-Free Workplace Act~~

~~CODE OF FEDERAL REGULATIONS, TITLE 29~~

~~825.300 Family and Medical Leave Act; notice requirement~~

~~CODE OF FEDERAL REGULATIONS, TITLE 34~~

~~**84.205-84.210 Drug-free workplace statement**~~

~~104.8 Nondiscrimination~~

~~106.9 Dissemination of policy, nondiscrimination on basis of sex~~

~~CODE OF FEDERAL REGULATIONS, TITLE 40~~

~~763.84 Asbestos inspections, response actions and post-response actions~~

~~763.93 Asbestos management plans~~

~~CODE OF FEDERAL REGULATIONS, TITLE 49~~

~~**382.113 Controlled substance and alcohol use and testing notifications**~~

~~**382.303 Post-accident information, procedures, and instructions**~~

~~**382.601 Controlled substance and alcohol use and testing notifications**~~

Policy  
adopted: December 16, 2014  
revised: September 15, 2020

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
Lincoln, California

**All Personnel**

E 4112.9(a)  
4212.9  
4312.9

**EMPLOYEE NOTIFICATIONS**

Note: The following exhibit lists notices which the law requires be provided to employees. See the referenced Board policy, administrative regulation, or Board bylaw for further information about related program and notice requirements.

<b>When/Whom to Notify</b>	<b>Education or Other Legal Code</b>	<b>Board Policy/ Administrative Regulation #</b>	<b>Subject</b>
<b>I. To All Employees</b>			
At the beginning of school year or upon employment	Education Code 231.5; Government Code 12950, 2 CCR <del>11023</del>	AR 4119.11 4219.11 4319.11	The district's policy on sexual harassment, legal remedies, complaints
Annually to all employees and 72 hours before pesticide application	Education Code 17612	AR 3514.2	Use of pesticide product, active ingredients, Internet address to access information
To all employees, prior to implementing year-round schedule	Education Code 37616	BP 6117	Public hearing on year-round program
To all employees, prior to implementing alternative schedule	Education Code 46162	<del>AR</del> BP6112	Public hearing on alternate schedule in <b>secondary grades</b>
Annually to all employees	Education Code 49013; 5 CCR 4622	AR 1312.3 BP 0460 BP 3260	Uniform complaint procedures, appeals, civil law remedies, coordinator, complaints about student fees and local control and accountability plan
Annually to all employees	Education Code 49414	AR 5141.21	Request for volunteers to be trained to administer epinephrine auto-injectors
At least once per year	Education Code 49414.3	AR 5141.21	Request for volunteers to be trained to administer opioid antagonist
To all employees	Government Code 1126	BP 4136 4236 4336	Prohibition of activities that are inconsistent, incompatible, in conflict with, or inimical to duties; discipline; appeal

E 4112.9(b)  
4212.9  
4312.9

## EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
<b>I. To All Employees (continued)</b>			
Prior to beginning employment	<del>Government Code 3102</del>	<del>AR 4112.3 4212.3 4312.3</del>	<del>Oath or affirmation of allegiance required of disaster service workers</del>
To all employees	Government Code 8355; 41 USC 8102 34 CFR 84.205, 84.210	BP 4020 BP 4159 4259 4359	District's drug- and alcohol- free workplace; actions to be taken if violated; available employee assistance programs
Upon employment	Government Code 21029	None	Right to purchase PERS service credit for military Service performed prior to Public employment
Upon placement of automated external defibrillator (AED) in school, and annually thereafter	Health and Safety Code 1797.196	AR 5141	Proper use of AED; location of all AEDs on campus sudden cardiac arrest, school's emergency response plan
To all employees, if the district receives Tobacco-Use Prevention Education funds	Health and Safety Code 104420	AR 3513.3	District's tobacco-free schools policy and enforcement procedures
Annually to all employees, or more frequently if there is new information	Health and Safety Code 120875, 120880	<del>AR</del> BP4119.43 4219.43 4319.43	AIDS and hepatitis B, including methods to prevent exposure
To all employees, with each paycheck	Labor Code 246	AR 4161.1 4361.1 AR 4261.1	Amount of sick leave available
Upon hire, in employee handbook, and upon request for parental leave	Labor Code 1034	BP 4033	The district's policy on lactation accommodation

E 4112.9(c)  
4212.9  
4312.9

## EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
<b>I. To All Employees (continued)</b>			
To covered employees and former employees	Labor Code 2800.2	AR 4154 4254 4354	Availability of COBRA/ Cal-COBRA continuation and conversion coverage; statement encouraging careful examination of options before declining coverage
To employees participating in a flexible spending account	Labor Code 2810.7	None	Deadline to withdraw funds from account before the end of the plan year
To every new employee, either at the time employee is hired or by end of first pay period	Labor Code 3551	<b>BPAR</b> 4157.1 4257.1 4357.1	Workers' compensation benefits, how to obtain medical care, role of primary physician, form for reporting personal physician/chiropractor
Prior to beginning employment	Penal Code 11165.7, 11166.5	AR 5141.4	Status as a mandated reporter of child abuse, reporting obligations, confidentiality rights, copy of law
Upon employment, and when employee goes on leave for specified reasons	Unemployment Insurance Code 2613	AR 4154 4254 4354	Disability insurance rights and benefits
To all employees and job applicants	2 CCR 11023; 34, CFR 104.8, 106.9	BP 0410 <b>BP AR</b> 4030	District's policy on nondiscrimination and related complaint procedures
To all employees via employee handbook, or to each new employee	2 CCR 11096; 29 CFR 825.300	AR 4161.8 4261.8 4361.8	Benefits through Family and Medical Leave Act (FMLA) and California Family Rights Act (CFRA); obligation to Provide 30 days' notice of need for leave when possible
Annually to all employees	40 CFR 763.84, 763.93	AR 3514	Availability of asbestos management plan; inspections, response actions, post-response actions planned or in progress

E 4112.9(d)  
4212.9  
4312.9

## EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
<b>II. To Certificated Employees</b>			
To eligible certificated employees in a timely manner, and to part-time and substitute certificated employees within 30 days of hire	Education Code 22455.5	AR 4121	Criteria for membership in retirement system; right to elect membership at any time
Upon employment of a retired certificated individual	Education Code 22461	AR 4117.14 4317.14	Postretirement earnings limitation or employment restriction; monthly report of compensation
To certificated employees	Education Code 35171	AR 4115 BP 4315	District regulations related to performance evaluations
30 days before last day of school year for instructional staff, or by June 30 for noninstructional Certificated staff, in any year in which employee is evaluated	Education Code 44663	AR 4115	Copy of employee's evaluation
To a certificated employee with unsatisfactory evaluation, once per year for probationary employee or at least once every other year for permanent employee	Education Code 44664	AR 4115	Notice and description of the unsatisfactory performance
By May 30, if district issues reemployment notices to certificated employees	Education Code 44842	AR 4112.1	Request that the employee notify district of intent to remain in service next year
To certificated employees upon employment, and to nonpermanent employees in July of each school year	Education Code 44916	AR 4112.1 AR 4121	Employment status and salary
To probationary employee, By March 15 of employee's Second year of employment, in districts that grant permanent status after two years	Education Code 44929.21, 44929.23, 44948.5	BP 4116	Whether or not employee is reelected for next school year

E 4112.9(e)  
4212.9  
4312.9

## EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
<b>II. To Certificated Employees (continued)</b>			
When certificated employee is subject to disciplinary action for cause at any time of year or, for charge of unsatisfactory performance, during instructional year	Education Code 44934, 44934.1 44936	BP 4118 AR 4118	Notice of charges, procedures, and employee rights; intent to dismiss or suspend 30 days after notice
To certificated employee charged with unprofessional conduct, at least 45 days prior to suspension/dismissal notice	Education Code 44938	BP 4118	Notice of deficiency and opportunity to correct
To certificated employee charged with unsatisfactory performance, at least 90 days prior to suspension/dismissal notice or prior to last quarter of school year	Education Code 44938	BP 4118	Notice of deficiency and opportunity to correct
To certificated employee charged with mandatory leave of absence offense, within 10 days of entry of judgment in proceedings	Education Code 44940.5	AR 4118	Notice of intent to dismiss 30 days from notice unless employee demands hearing
To probationary employees 30 days prior to dismissal, during school year, but not later than March 15 for second-year probationary employees	Education Code 44948.3	AR 4118	Reasons for dismissal and opportunity to appeal
By March 15 when necessary to reduce certificated personnel, with final notice by May 15	Education Code 44949, 44955	BP 4117.3	Reasons for personnel reduction and employees' right to hearing; final notice of Board decision re: termination
On or before June 30, to temporary employee who served 75 percent of school year but will be released	Education Code 44954	BP 4121	District's decision not to reelect employee for following school year

E 4112.9(f)  
4212.9  
4312.9

## EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
<b>II. To Certificated Employees (continued)</b>			
To teacher, when student engages in or is reasonably suspected of specified acts	Education Code 49079	AR 4158 4258 4358	Student has committed specified act that constitutes ground for suspension or expulsion
To certificated employee upon change in employment status due to alleged misconduct or while allegation is pending	5 CCR 80303	AR 4117.7 4317.7	Contents of state regulation re: report to Commission on Teacher Credentialing
<b>III. To Classified Employees</b>			
<del>To classified employee charged with mandatory leave of absence offense, in merit system district</del>	<del>Education Code 44940.5</del>	<del>AR 4218</del>	<del>Notice of intent to dismiss in 30 days</del>
When classified employee is subject to disciplinary action for cause, in nonmerit district	Education Code 45113	AR 4218	Notice of charges, right to hearing, timeline for requesting hearing
To classified employees, at least 60 days prior to layoff, or by April 29 if specially funded program is expires at end of school	Education Code 45117	AR 4217.3	Notice of layoff and reemployment rights
To classified employees upon employment and upon each change in classification	Education Code 45169	AR 4212	Employee's class specification, salary data, assignment or work location, duty hours, prescribed workweek
To classified permanent employee whose leave is exhausted	Education Code 45192, 45195	AR 4261.1 AR 4261.11	Exhaustion of leave, opportunity to request additional leave
To school bus drivers and school activity bus drivers prior to expiration of specified documents	13 CCR 1234	AR 3542	Expiration date of driver's license, driver's certificate and medical certificate; need to renew



E 4112.9(g)  
4212.9  
4312.9

## **EMPLOYEE NOTIFICATIONS (continued)**

<b>When/Whom to Notify</b>	<b>Education or Other Legal Code</b>	<b>Board Policy/ Administrative Regulation #</b>	<b>Subject</b>
<b>III. To Classified Employees (continued)</b>			
To school bus drivers and school activity bus drivers upon employment and at least once per year thereafter	13 CCR 2480	AR 3542	Limitations on vehicle idling; consequences of not complying
To school bus drivers, prior to district drug testing program and thereafter upon employment	49 CFR 382.113,	BP-AR 4112.42 4212.42 4312.42	Explanation of federal requirements for drug testing program and district's policy
To school bus drivers, prior to operating school bus	49 CFR 382.303	AR 4112.42 4212.42 4312.42	Post-accident information, procedures, and instructions
<b>IV. To Administrative Supervisory Personnel</b>			
To superintendent, deputy, associate, or assistant superintendent or senior manager of classified service, at least 45 days before expiration of contract	Education Code 35031	BP 2121 BP 4312.1	Decision not to reelect or reemploy upon expiration of contract or term
Upon request by administrative or supervisory employee transferred to teaching position	Education Code 44896	AR 4313.2	Statement of the reasons for the release or reassignment
By March 15 to employee who may be released/reassigned the following school year	Education Code 44951	AR 4313.2	Notice that employee may be released or reassigned the following school year
<b>V. To Individual Employees Under Special Circumstances</b>			
In the event of a breach of security of district records, to affected employees	Civil Code 1798.21	BP 3580	Types of records affected, date of breach, description of incident, and, as applicable, contract information for credit reporting agencies
Prior to placing derogatory information in personnel file	Education Code 44031	AR 4112.6 4212.6 4312.6	Notice of derogatory information, opportunity to review and comment

E 4112.9(h)  
4212.9  
4312.9

## EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
<b>V. To Individual Employees Under Special Circumstances (continued)</b>			
To employees who volunteer to administer epinephrine auto-injector	Education Code 49414	AR 5141.21	Defense and indemnification from civil liability by the district
To employees returning from military leave of absence, within 30 days of return	Government Code 20997	AR 4161.5 4261.5 4261.5	Right to receive PERS service credit for military service; application form
24 hours before Board meets in closed session to hear complaints or charges against employee	Government Code 54957	BB 9321	Employee's right to have complaints/charges heard in open session
When taking disciplinary action against employee for disclosure of confidential information	Government Code 54963	BP 4119.23 4219.23 4319.23	Law prohibiting disclosure of confidential information obtained in closed session
Within one working day of work-related injury or victimization of crime	Labor Code 3553, 5401	<del>BP</del> AR 4157.1 4257.1 4357.1	Potential eligibility for workers' compensation benefits, claim form
When adverse employment action is based on DOJ criminal history information or subsequent arrest notification	Penal Code 11105, 11105.2	AR 4112.5 4212.5 4312.5	Copy of DOJ notification
To any employee with exposure to blood or other potentially infectious materials, upon initial employment and at least annually thereafter	8 CCR 3204	AR 4119.42 4219.42 4319.42	The existence, location, and availability of exposure and medical records; person responsible for maintaining and providing access to records; right to access records
To any employee assigned to a work area where hazardous chemicals are present, upon initial assignment and upon new exposure situation	8 CCR 5191	AR 3514.1	Location and availability of chemical hygiene plan, exposure limits, signs and symptoms of exposure, location of reference material

E 4112.9(i)  
4212.9  
4312.9

## EMPLOYEE NOTIFICATIONS (continued)

When/Whom to Notify	Education or Other Legal Code	Board Policy/ Administrative Regulation #	Subject
<b>V. To Individual Employees Under Special Circumstances (continued)</b>			
To any employee who may be exposed to hazardous substances in the work area, upon initial assignment and when new hazard is introduced into work area	8 CCR 5194	AR 3514.1	Any presence of hazardous substances in the work area, location and availability of hazard communication program, new material safety data sheet, employee rights
To employee eligible for military leave	38 USC 4334	AR 4161.5 4261.5 4361.5	Notice of rights, benefits, and obligations under military leave
Within five days of employee's request for FMLA leave, receipt of supporting information, or district's knowledge that the requested leave may qualify as FMLA leave	29 CFR 825.300 2 CCR 11049, 11091	AR 4161.8 4261.8 4361.8	Designation of leave as FMLA or non-FMLA; if not eligible, reason not eligible; requirement to use paid leave; any requirement for fitness-for-duty certification; any subsequent changes in designation notice
Whenever notice of eligibility for FMLA is provided to employee	29 CFR 825.300	AR 4161.8 4261.8 4361.8	Rights and responsibilities re: use of FMLA; consequence of failure to meet obligations

Exhibit

version: December 16, 2014

revised: September 1, 2015, February 16, 2016, November 15, 2016, May 2, 2017, May 19, 2020, September 15, 2020

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**

Lincoln, California

## ASSIGNMENT

In order to serve the best interests of students and the educational program, the ~~Governing Board of Trustees~~ authorizes the Superintendent or designee to assign certificated personnel to positions for which ~~their~~ **they are qualified pursuant to their** certification, preparation, ~~certification~~, professional experience, and aptitude ~~qualify them~~.

*(cf. 4112.2 - Certification)*

*(cf. 4112.21 - Interns)*

*(cf. 4112.22 - Staff Teaching Students of Limited English Proficiency)*

*(cf. 4112.23 - Special Education Staff)*

*(cf. 4112.8/4212.8/4312.8 - Employment of Relatives)*

Teachers may be assigned to any school within the district in accordance with the collective bargaining agreement or Board policy.

*(cf. 4141/4241 - Collective Bargaining Agreement)*

### Assignment to Courses/Classes

The Superintendent or designee shall assign teachers to ~~courses~~ based on the grade level and subject matter authorized by their credentials.

When there is no credential authorization requirement for teaching an elective course, the Superintendent or designee shall select the credentialed teacher whose knowledge and skills best prepare ~~him/her~~ **the teacher** to provide instruction in that subject.

When specifically authorized by law or regulations, the Superintendent or designee may, **with the teacher's consent**, assign a teacher, ~~with his/her consent~~, to a position outside ~~the teacher's~~ **his/her** credential authorization the local teaching assignment options described in the Commission on Teacher Credentialing's (CTC) Administrator's Assignment Manual. ~~Such assignments made pursuant to Education Code 44256, 44258.2, and 44263 shall be annually approved by Board resolution. In such cases, the Superintendent or designee shall reference in district records the statute or regulation under which the assignment is authorized.~~

*(cf. 3580 - District Records)*

**If at any time a certificated employee is required by the district to accept an assignment which the employee believes is not legally authorized by the employee's credential, the employee shall notify the Superintendent or designee, in writing, of the misassignment. Within 15 working days, the Superintendent or designee shall notify the employee of the legality of the assignment. If no action is taken by the district, the employee shall provide written notification to the County Superintendent of Schools. No adverse action shall be taken against an employee who files a notice of misassignment. (Education Code 44258.9)**

**ASSIGNMENT (continued)****Vacancies and Misassignments**

~~The Superintendent or designee shall periodically report to the Board on teacher assignments and vacancies, including the number and type of assignments made outside a teacher's credential authorization through a local teaching assignment option. Whenever district misassignments and vacancies are reviewed by the County Superintendent of Schools or Commission on Teacher Credentialing, as applicable, the Superintendent or designee shall report the results to the Board and shall provide recommendations for remedying any identified issues.~~

**Annually, the district shall review potential misassignments and vacant positions throughout the district. Upon receiving notification from CTC of the availability of data regarding potential misassignments and vacant positions in the district, the Superintendent shall review the data within 60 days. When necessary, the Superintendent or designee may respond by submitting additional documentation to the County Superintendent showing that an employee is legally authorized for an assignment and/or that a position identified as vacant was miscoded and a legally authorized employee is assigned to the position. (Education Code 44258.9)**

**If the district subsequently receives, within 90 days of CTC's initial notification, a notification from the County Superintendent indicating that a certificated employee in the district is assigned to a position for which the employee has no legal authorization, the district shall correct the assignment within 30 calendar days. (Education Code 44258.9)**

**The district shall serve as the monitoring authority for teacher assignments in any charter school it has authorized, in accordance with Education Code 44258.9-44258.10.**

*(cf. 0420.41 - Charter School Oversight)*

**Any complaint alleging teacher misassignment or vacancy shall be filed and addressed through the district's procedures specified in AR 1312.4 - Williams Uniform Complaint Procedures.**

*(cf. 1312.4 - Williams Uniform Complaint Procedures)*

**The school accountability report card for each school shall include any assignment of teachers outside their subject areas of competence, misassignments, including misassignments of teachers of English learners, and the number of vacant teacher positions for the most recent three-year period. (Education Code 33126)**

*(cf. 0510 - School Accountability Report Card)*

**ASSIGNMENT** (continued)**Equitable Distribution of Qualified and Experienced Teachers**

The Superintendent or designee shall ~~ensure that~~ **identify and address the equitable distribution of** highly qualified and experienced teachers ~~are equitably distributed~~ among district schools, including those with higher than average levels of low-income, minority, and/or academically underperforming students. ~~He/she~~ **The Superintendent or designee** shall annually report to the Board comparisons of teacher qualifications across district schools, including the number of teachers serving under a provisional internship permit, short-term staff permit, intern credential, emergency permit, or credential waiver.

*(cf. 0520.2 – Title I Program Improvement Schools)*

Strategies for ensuring equitable access to experienced teachers may include, but are not limited to, incentives for voluntary transfers, provision of professional development, and/or programs to recruit and retain effective teachers.

*(cf. 0460 – Local Control and Accountability Plan)*

*(cf. 4111 – Recruitment and Selection)*

*(cf. 4114 – Transfers)*

*(cf. 4131 – Staff Development)*

*(cf. 4131.1 – Teacher Support and Guidance)*

*(cf. 6171 – Title I Programs)*

*Legal Reference: (see next page)*

## ASSIGNMENT (continued)

### *Legal Reference:*

#### EDUCATION CODE

33126 School accountability report card  
35035 Additional powers and duties of superintendent  
35186 Complaint process  
37616 Assignment of teachers to year-round schools  
44225.6 Commission report to the legislature re: teachers  
44250-44277 Credentials and assignments of teachers  
44314 Subject matter programs, approved subjects  
44824 Assignment of teachers to weekend classes  
44955 Reduction in number of employees

#### GOVERNMENT CODE

3543.2 Scope of representation

#### CODE OF REGULATIONS, TITLE 5

80003-80005 Credential authorizations  
80335 Performance of unauthorized professional services  
80339-80339.6 Unauthorized certificated employee assignment

#### UNITED STATES CODE, TITLE 20

6311 State plan  
6312 Local educational agency plans  
6601-6651 Teacher and Principal Training and Recruiting Fund

### *Management Resources:*

#### CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

*California State Plan to Ensure Equitable Access to Excellent Educators*  
*Every Student Succeeds Act 2016-17 School Year Transition Plan, April 2016*

#### COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS

*Administrator's Assignment Manual – Updates and Revision, May 2014*  
*The Administrator's Assignment Manual, rev. September 2007*

#### U.S. DEPARTMENT OF EDUCATION GUIDANCE

*Transitioning to the Every Student Succeeds Act (ESSA): Frequently Asked Questions, rev. May 4, 2016*

*Improving Teacher Quality State Grants: ESEA Title II, Part A, rev. October 5, 2006*

#### WEB SITES

CSBA: <http://www.csba.org>  
California Department of Education: <http://www.cde.ca.gov>  
Commission on Teacher Credentialing: <http://www.ctc.ca.gov>  
U.S. Department of Education: <http://www.ed.gov>

### Policy

adopted: September 4, 2007

revised: September 1, 2009

revised: November 15, 2016

revised: September 15, 2020

### WESTERN PLACER UNIFIED SCHOOL DISTRICT

Lincoln, California

**ASSIGNMENT**

**Assignment to Departmentalized Classes Outside Credential Authorization**

Any holder of a credential other than an emergency permit may be assigned, with ~~his/her~~ consent, to teach departmentalized classes in grades K-12 regardless of the designations on ~~his/her~~ the teaching credential, provided that **the teacher's** ~~their~~ subject matter knowledge is verified prior to the assignment. (Education Code 44258.3)

Procedures for verifying a teacher's subject matter knowledge shall be developed and implemented by the Superintendent or designee with the involvement of appropriate subject matter specialists, including curriculum specialists, resource teachers, classroom teachers certified to teach the subject, staff assigned to regional subject matter projects or curriculum institutes, or college faculty. (Education Code 44258.3)

Procedures to be used for this purpose shall specify: (Education Code 44258.3)

1. One or more of the following ways in which subject matter competence shall be assessed:
  - a. Observation by subject matter specialists
  - b. Oral interviews
  - c. Demonstration lessons
  - d. Presentation of curricular portfolios
  - e. Written examinations
2. Specific criteria and standards for verifying subject matter knowledge by any of the above methods. These criteria shall include, but need not be limited to, evidence of the individual's knowledge of the subject matter to be taught, including demonstrated knowledge of the curriculum framework for the subject and the specific content of the district's course of study for the subject at the grade level to be taught.

*(cf. 4115 - Evaluation/Supervision)*

Whenever a teacher is assigned to teach departmentalized classes pursuant to Education Code 44258.3, the Superintendent or designee shall notify the exclusive representative of the district's certificated employees. (Education Code 44258.3)

*(cf. 4140/4240 - Bargaining Units)*



**ASSIGNMENT** (continued)

**Assignment to Elective Courses Outside Credential Authorization**

A full-time teacher with special skills and preparation outside ~~his/her~~ **the** credential authorization may, with ~~his/her~~ **the teacher's** consent and the prior approval of a district committee on assignments, be assigned to teach an elective course in the area of the special skills or preparation, excluding a course in English, mathematics, science, or social studies. (Education Code 44258.7)

The Superintendent or designee shall establish a committee on assignments, consisting of an equal number of teachers selected by teachers and school administrators selected by school administrators, to approve such assignments. (Education Code 44258.7)

Committee members shall serve a two-year term but may be reappointed using the same procedure as the initial appointment.

When determining whether a teacher is qualified for an assignment pursuant to Education Code 44258.7, the committee may consider the teacher's education, prior experience, observation by subject matter specialists, oral interviews, demonstration lessons, presentation of curricular portfolios, and/or written examinations.

Assignments approved by the committee shall be for a maximum of one school year, but may be extended by action of the committee upon application by the principal and teacher. (Education Code 44258.7)

**Assignment to Special Schedules**

The Superintendent or designee shall make every reasonable effort to accommodate the preferences of certificated staff when assigning them to schools with year-round or regular schedules. (Education Code 37616)

*(cf. 6117 - Year-Round Schedules)*

Regulation  
approved: September 4, 2007  
revised: September 1, 2009  
revised: September 15, 2020

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
Lincoln, California

All Personnel

BP 4119.42(a)  
4219.42  
4319.42

**EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS**

As part of its commitment to provide a safe and ~~healthful~~ **healthy** work environment, the Board of Trustees recognizes the importance of ~~developing an exposure control plan protecting employees from possible infection due to contact with bloodborne pathogens, including, but not limited to, hepatitis B virus, hepatitis C virus, and human immunodeficiency virus (HIV).~~ The Superintendent or designee shall establish a written exposure control plan in accordance with state and federal standards for dealing with potentially infectious materials in the workplace ~~to protect employees from possible infection due to contact with bloodborne pathogens, including but not limited to hepatitis B virus, hepatitis C virus and human immunodeficiency virus (HIV).~~

*(cf. 4119.43/4219.43/4319.43 - Universal Precautions)*

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

*(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)*

*(cf. 5141.6 - School Health Services)*

**The exposure control plan shall be consistent with the district's injury and illness prevention program established pursuant to Labor Code 6401.7 and 8 CCR 3203. (8 CCR 5193)**

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

The Superintendent or designee shall determine which employees have occupational exposure to bloodborne pathogens and other potentially infectious materials. In accordance with the district's exposure control plan, employees having occupational exposure shall **receive training and** be offered the hepatitis B vaccination. **(8 CCR 5193; 29 CFR 1910.1030)**

~~The Superintendent or designee may exempt designated first aid providers from pre-exposure hepatitis B vaccination under the conditions specified by state regulations. (8 CCR 5193(f))~~

Any employee not identified by the Superintendent or designee as having occupational exposure may submit a request to the Superintendent or designee to be included in the training and hepatitis B vaccination program. The Superintendent or designee may deny a request when there is no reasonable anticipation of contact with any infectious material.

**In the event that an employee has an exposure incident, the district shall implement follow-up procedures in accordance with the exposure control plan. All such incidents shall be evaluated to determine whether changes need to be made in district practices.**

*Legal Reference: (see next page)*

BP 4119.42(b)  
4219.42  
4319.42

## **EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS (continued)**

### *Legal Reference:*

#### **GOVERNMENT CODE**

**3543.2** *Scope of bargaining*

#### **LABOR CODE**

**142.3** *Authority of Cal/OSHA to adopt standards*

**144.7** *Requirement to amend standards*

**6401.7** *Injury and illness prevention program*

#### **CODE OF REGULATIONS, TITLE 8**

**3203** *Injury and illness prevention program*

**3204** *Access to employee exposure and medical records*

**5193** *California bloodborne pathogens standards*

#### **CODE OF FEDERAL REGULATIONS, TITLE 29**

**1910.1030** *OSHA bloodborne pathogens standards*

### *Management Resources:*

#### **CDE ADVISORIES**

~~**1016.89** *Guidelines for Informing School Employees about Preventing the Spread of Infectious Diseases, including Hepatitis B and AIDS/HIV Infections and Policies for Dealing with HIV-Infected Persons in School Settings*~~

#### **CALIFORNIA DEPARTMENT OF INDUSTRIAL RELATIONS PUBLICATIONS**

**Frequently Asked Questions About the Bloodborne Pathogens Standard**

**A Best Practices Approach for Reducing Bloodborne Pathogens Exposure, 2001**

**Exposure Control Plan for Bloodborne Pathogens, 2001**

#### **WEB SITES**

**OSHA:** <http://www.osha.gov>

**Cal/OSHA-California Department of Industrial Relations, Occupational Safety and Health:**

[http://www.dir.ca.gov/occupational\\_safety.html](http://www.dir.ca.gov/occupational_safety.html)

**Centers for Disease Control and Prevention:** <http://www.cdc.gov>

**U.S. Department of Labor, Occupational Safety and Health Administration:** <http://www.osha.gov>

Policy  
adopted: September 4, 2007  
revised: September 15, 2020

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
Lincoln, California

**Definitions**

*Occupational exposure* means reasonably anticipated skin, eye, mucous membrane, or parenteral contact with blood or other potentially infectious materials that may result from the performance of an employee's duties. (8 CCR 5193(b); **29 CFR 1910.1030**)

*Exposure incident* means a specific eye, mouth, other mucous membrane, nonintact skin, or parenteral contact with blood or other potentially infectious materials that results from the performance of an employee's duties. (8 CCR 5193 (b); **29 CFR 1910.1030**)

*Parenteral contact* means piercing mucous membranes or the skin barrier through such events as needlesticks, human bites, cuts, and abrasions. (8 CCR 5193(b); **29 CFR 1910.1030**)

A *sharp* is any object that can be reasonably anticipated to penetrate the skin or any other part of the body and to result in an exposure incident. (8 CCR 5193(b))

A *sharps injury* is any injury caused by a sharp, including, but not limited to, cuts, abrasions, or needlesticks. (8 CCR 5193(b))

*Work practice controls* are controls that reduce the likelihood of exposure by defining the manner in which a task is performed. (8 CCR 5193(b); **29 CFR 1910.1030**)

*Engineering controls* are controls, such as sharps disposal containers, needleless systems, and sharps with engineered sharps injury protection, that isolate or remove the bloodborne pathogens hazard from the workplace. (8 CCR 5193(b); **29 CFR 1910.1030**)

*Engineered sharps injury protection* is a physical attribute, **such as a barrier, blunting, encapsulation, withdrawal, or other effective mechanism**, built into a needle device or into a non-needle sharp which effectively reduces the risk of an exposure incident. (8 CCR 5193(b); **29 CFR 1910.1030**)

*Personal protective equipment* is **specialized clothing or equipment worn or used by an employee for protection against a hazard, such as gloves, gowns, laboratory coats, face shields or masks.** (8 CCR 5193)

## EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS (continued)

### Exposure Control Plan

The district's **written** exposure control plan for **bloodborne pathogens** shall contain at least the following components: (8 CCR 5193(e); **29 CFR 1910.1030**)

1. A determination of which employees have occupational exposure to blood or other potentially infectious materials, **which** ~~The district's exposure determination shall be made without regard to the employees' use of personal protective equipment and shall include a list of:~~

~~The district's exposure determination shall be made without regard to the use of personal protective equipment and shall include a list of:~~

- a. All job classifications in which all employees have occupational exposure
- b. Job classifications in which some employees have occupational exposure
- c. All tasks and procedures, or groups of closely related tasks and procedures, in which occupational exposure occurs and which are performed by employees listed in item #b above

*(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)*

*(cf. 5141.6 - School Health Services)*

2. The schedule and method of implementing **each of the following in accordance with 8 CCR 5193 and this administrative regulation:**

- a. Methods of compliance required by 8 CCR 5193(d) **and 29 CFR 1910.1030**, such as **including** universal precautions, general and specific engineering and work practice controls, and personal protective equipment

*(cf. 4119.43/4219.43/4319.43 - Universal Precautions)*

- b. Hepatitis B vaccination
- c. Bloodborne pathogen post-exposure evaluation and follow-up
- d. Communication of hazards to employees, ~~including labels, signs,~~ **through** information and training

**EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS (continued)**

- e. **Recordkeeping, including medical records, training records, and a log of sharps injuries**
- 3. The district's procedure for ~~evaluating~~ **documenting the route(s) of exposure and the circumstances surrounding under which** exposure incidents occurred
- 4. An effective procedure for gathering information about each exposure incident involving a sharp, ~~as required for the log of sharps injuries~~
- 5. An effective procedure for periodically determining the frequency of use of the types and brands of sharps involved in exposure incidents ~~documented in the sharps injury log~~
- 6. An effective procedure for identifying currently available engineering controls and selecting such controls, as appropriate, for the procedures performed by employees in their work areas or departments
- 7. An effective procedure for documenting instances when a licensed healthcare professional directly involved in a ~~patient's~~ **an employee's** care determines, ~~in the reasonable exercise of clinical judgment,~~ that the use of an engineering control would jeopardize ~~an individual's~~ **the employee's** safety or the success of a medical, dental or nursing procedure involving the ~~individual~~ **employee**
- 8. An effective procedure for obtaining the active involvement of employees in reviewing and updating the exposure control plan with respect to the procedures performed by employees in their respective work areas or departments

The exposure control plan shall be reviewed and updated at least annually and whenever necessary to: (8 CCR 5193(e); **29 CFR 1910.1030**)

- 1. Reflect new or modified tasks and procedures affecting occupational exposure
- 2. **Reflect changes in technology that eliminate or reduce exposure to bloodborne pathogens and, to the extent that sharps are used in the district, reflect progress in document consideration and implementation of appropriate commercially available implementing the use of needleless systems and needle devices and sharps with engineered sharps injury protection**
- 3. Include new or revised employee positions with occupational exposure
- 4. Review and evaluate the exposure incidents which occurred since the previous update

**EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS (continued)**

5. Review and respond to information indicating that the exposure control plan is deficient in any area

The district's exposure control plan shall be accessible to employees upon request. (8 CCR 3204(e), **5193(c); 29 CFR 1910.1030**)

**Preventive Measures**

The Superintendent or designee shall use engineering **controls** and work practice controls, **as defined above**, to eliminate or minimize employee exposure **to bloodborne pathogens**, ~~and shall regularly examine and update controls~~ **Engineering controls and work practice controls shall be evaluated on a regular schedule and, as applicable, maintained, replaced, or updated** to ensure their effectiveness. (8 CCR 5193~~(d)~~; **29 CFR 1910.1030**)

**Whenever potential occupational exposure continues to exist after institution of engineering and work practice controls, the district shall provide, at no cost to the employee, appropriate personal protective equipment. (8 CCR 5193; 29 CFR 1910.1030)**

**Employees shall observe universal precautions to prevent contact with blood or other potentially infectious materials, including, but not limited to, handwashing, proper use of personal protective equipment, and proper disposal or washing of contaminated garments or objects. (8 CCR 5193; 29 CFR 1910.1030)**

**Any use of needleless systems, needle devices, or non-needle sharps shall adhere to the specific requirements of 8 CCR 5193(d) and 29 CFR 1910.1030.**

**Pre-Exposure Hepatitis B Vaccination**

The hepatitis B vaccination and vaccination series shall be made available at no cost to all employees who have occupational exposure. The hepatitis B vaccination shall be made available after an employee with occupational exposure has received the required training and within 10 working days of initial assignment, unless the employee has previously received the complete hepatitis B vaccination series, ~~or~~ antibody testing has revealed that the employee is immune, or vaccination is contraindicated ~~by~~ **for** medical reasons. (8 CCR 5193~~(f)~~; **29 CFR 1910.1030**)

## **EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS (continued)**

Employees who decline to accept the vaccination shall sign the hepatitis B declination statement. (8 CCR 5193(f); **29 CFR 1910.1030**)

The Superintendent or designee may exempt ~~designated first aid providers from the pre-exposure hepatitis B vaccine in accordance with 8 CCR 5193(f).~~ **from the pre-exposure hepatitis B vaccine designated first aid providers whose primary job assignment is not the rendering of first aid, provided that the district implements the procedures in its exposure control plan for providing hepatitis B vaccine to all unvaccinated first aid providers who have rendered assistance in any situation involving the presence of blood or other potentially infectious materials and provides appropriate follow-up for those who experience an exposure incident. (8 CCR 5193)**

### **Information and Training**

The Superintendent or designee shall ensure that all employees with occupational exposure participate in a training program ~~containing the elements required by state regulations, during working hours and at no cost to the employee. This program shall be offered at the time of initial assignment to tasks where occupational exposure may take place, and at least annually thereafter, and whenever a change of tasks or procedures affects the employee's exposure.~~ **The training shall be offered during working hours and at no cost to the employee. (8 CCR 5193(g); 29 CFR 1910.1030)**

**The training shall address, at a minimum: (8 CCR 5193; 29 CFR 1910.1030)**

- 1. The exposure control standard contained in 8 CCR 5193 and 29 CFR 1910.1030**
- 2. The epidemiology and symptoms of bloodborne diseases**
- 3. Modes of transmission of bloodborne pathogens**
- 4. The district's exposure control plan and the means by which employees may obtain a copy of the written plan**
- 5. Appropriate methods for recognizing tasks and other activities that may involve exposure to blood and other potentially infectious materials**



**EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS (continued)**

6. The use and limitations of methods to prevent or reduce exposure, including appropriate engineering controls, administrative or work practice controls, and personal protective equipment
7. The types, proper use, location, removal, handling, decontamination, and disposal of personal protective equipment
8. The basis for selecting personal protective equipment
9. The hepatitis B vaccine, including its efficacy, safety, and method of administration; the benefits of being vaccinated; and that the vaccine will be offered free of charge
10. Appropriate actions to take and persons to contact in an emergency or exposure incident involving blood or other potentially infectious materials
11. The post-exposure evaluation and follow-up that the district is required to provide for the employee following an exposure incident

**Additional training shall be provided to affected employees whenever a change of tasks or procedures a change, such as the introduction or modification of tasks or procedures or the introduction of new engineering, administrative, or work practice controls, affects the employee's exposure. The additional training may be limited to addressing the new exposures created. (8 CCR 5193; 29 CFR 1910.1030)**

Designated first aid providers shall receive training that includes the specifics of reporting first-aid incidents which involve blood or body fluids which are potentially infectious. (8 CCR 5193~~(g)~~)

**Reporting Incidents**

All exposure incidents shall be reported as soon as possible to the Superintendent or designee.

Unvaccinated designated first aid providers must report any first aid incident involving the presence of blood or other potentially infectious material, regardless of whether an exposure incident occurred, by the end of the work shift. The full hepatitis B vaccination series shall be made available to such employees no later than 24 hours after the first aid incident. (8 CCR 5193~~(f)~~)

### **Sharps Injury Log**

The Superintendent or designee shall establish and maintain a log recording each exposure incident involving a sharp. . ~~The exposure incident shall be recorded within 14 working days of the date the incident is reported to the district.~~ (8 CCR 5193(e); **29 CFR 1910.1030**)

The exposure incident shall be recorded within 14 working days of the date the incident is reported to the district. (8 CCR 5193(e))

The information recorded shall include the following, if known or reasonably available: (8 CCR 5193(e); **29 CFR 1910.1030**)

1. Date and time of the exposure incident
2. Type and brand of sharp involved in the exposure incident
3. A description of the exposure incident, including:
  - a. Job classification of the exposed employee
  - b. Department or work area where the exposure incident occurred
  - c. The procedure that the exposed employee was performing at the time of the incident
  - d. How the incident occurred
  - e. The body part involved in the incident
  - f. If the sharp had engineered sharps injury protection, whether the protective mechanism was activated and whether the injury occurred before, during or after the protective mechanism was activated
  - g. If the sharp had no engineered sharps injury protection, the injured employee's opinion as to whether and how such a mechanism could have prevented the injury
  - h. The employee's opinion about whether any other engineering, administrative or work practice could have prevented the injury

### **Post-Exposure Evaluation and Follow-up**

Following a report of an exposure incident, the Superintendent or designee shall immediately make available to the exposed employee, at no cost, a confidential medical evaluation, post-exposure evaluation and follow-up. The Superintendent or designee shall, at a minimum: (8 CCR 5193(f); **29 CFR 1910.1030**)

## **EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS (continued)**

1. Document the route(s) of exposure and the circumstances under which the exposure incident occurred
2. Identify and document the source individual, unless that identification is ~~in~~**not** feasible or **is** prohibited by law
3. **With the consent of the exposed employee,** ~~p~~Provide for the collection and testing of the employee's blood for hepatitis B, hepatitis C and HIV serological status
4. Provide for post-exposure prophylaxis, when medically indicated, as recommended by the U.S. Public Health Service
5. Provide for counseling and evaluation of reported illnesses

The Superintendent or designee shall provide the health care professional **responsible for the employee's hepatitis B vaccination** with a copy of 8 CCR 5193 and 29 CFR 1910.1030; a description of the employee's duties as they relate to the exposure incident; documentation of the route(s) of exposure and circumstances under which exposure occurred; results of the source individual's blood testing, if available; and all medical records maintained by the district relevant to the appropriate treatment of the employee, including vaccination status. (8 CCR 5193~~(f)~~; 29 CFR 1910.1030)

The district shall maintain the confidentiality of the affected employee and the exposure source during all phases of the post-exposure evaluation. (8 CCR 5193~~(f)~~)

*(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)*  
*(cf. 9011 - Disclosure of Confidential/Privileged Information)*

### **Records**

Upon an employee's initial employment and at least annually thereafter, the Superintendent or designee shall inform employees with occupational exposure of the existence, location and availability of related records; the person responsible for maintaining and providing access to records; and the employee's right of access to these records. (8 CCR 3204)

*(cf. 1340 - Access to District Records)*  
*(cf. 3580 - District Records)*  
*(cf. 4112.9/4212.9/4312.9 - Employee Notifications)*

~~Medical records for~~ **The district shall maintain a medical record of each employee with occupational exposure, including the employee's hepatitis B vaccination status, the results of any post-exposure medical examinations and follow-up procedures, a copy of the information provided to the health care professional, and a copy of the health care**

**EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS (continued)**

**professional's written opinion.** The medical record shall be kept confidential and not disclosed or reported without the employee's written consent to any person within or outside the workplace except as required by law. (8 CCR 5193(h); **29 CFR 1910.1030**)

Upon request by an employee, or a designated representative with the employee's written consent, the Superintendent or designee shall provide access to a record in a reasonable time, place and manner, no later than 15 days after the request is made. (8 CCR 3204(e))

Records shall be maintained as follows: (8 CCR 3204(d), 5193(h); **29 CFR 1910.1030**)

1. **The m**Medical records of each employee with occupational exposure shall be maintained for the duration of employment plus 30 years.
2. Training records shall be maintained for three years from the date of training.
3. The sharps injury log shall be maintained five years from the date the exposure incident occurred.
4. Exposure records shall be maintained for at least 30 years.
5. Each analysis using medical or exposure records shall be maintained for at least 30 years.

**All Personnel**

E 4119.42

4219.42

**EXPOSURE CONTROL PLAN FOR BLOODBORNE PATHOGENS**

4319.42

**~~Hepatitis B Vaccine Declination~~**

**HEPATITIS B VACCINE DECLINATION**

**In accordance with 8 CCR 5193 and 29 CFR 1910.1030, the district makes the hepatitis B vaccine available to employees who may reasonably be expected to have contact with blood or other potentially infectious materials in the performance of their duties. Any employee who declines this vaccine is required to read and sign the following statement:**

I understand that, due to my occupational exposure to blood or other potentially infectious materials, I may be at risk of acquiring hepatitis B virus (HBV) infection. I have been given the opportunity to be vaccinated with hepatitis B vaccine, at no charge to myself. However, I decline hepatitis B vaccination at this time. I understand that by declining this vaccine, I continue to be at risk of acquiring hepatitis B, a serious disease. If in the future I continue to have occupational exposure to blood or other potentially infectious materials and I want to be vaccinated with hepatitis B vaccine, I can receive the vaccination series at no charge to myself.

\_\_\_\_\_  
Employee Name (Please print)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
~~Employee Name (Please print)~~

\_\_\_\_\_  
Date

Exhibit  
Version: September 4, 2007  
revised: September 15, 2020

**WESTERN PLACER UNIFIED SCHOOL DISTRICT**  
Lincoln, California

**All Personnel**

BP 4119.43(a)  
4219.43  
4319.43

**UNIVERSAL PRECAUTIONS**

In order to protect **all** employees from contact with potentially infectious blood or other body fluids, the Board of Trustees requires that universal precautions be observed throughout the district. Universal precautions are appropriate for preventing the spread of all infectious diseases and shall be used regardless of whether bloodborne pathogens are known to be present.

~~Universal precautions are appropriate for preventing the spread of all infectious diseases and shall be used regardless of whether bloodborne pathogens are known to be present.~~

*(cf. 4157/4257/4357 - Employee Safety)*  
*(cf. 5141 - Health Care and Emergencies)*  
*(cf. 5141.22 - Infectious Diseases)*  
*(cf. 5141.24 - Specialized Health Care Services)*  
*(cf. 5141.6 - Student Health and Social Services)*  
*(cf. 6145.2 - Athletic Competition)*

**The Superintendent or designee shall distribute to employees information provided by the California Department of Education (CDE) regarding acquired immune deficiency syndrome (AIDS), AIDS-related conditions, and hepatitis B. This information shall include, but not be limited to, any appropriate methods employees may use to prevent exposure to AIDS and hepatitis B, including information concerning the availability of a vaccine to prevent contraction of hepatitis B, and that the cost of this vaccination may be covered by the health plan of the employees. Information shall be distributed annually, or more frequently if there is new information supplied by CDE. (Health and Safety Code 120875, 120880)**

*(cf. 4112.9/4212.9/4312.9 - Employee Notifications)*

**Information regarding universal precautions may be included in employee handbooks.**

Employees shall immediately report any exposure incident or first aid incident in accordance with the district's exposure control plan **for bloodborne pathogens** or other safety procedures.

*(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)*

*Legal Reference: (see next page)*

## UNIVERSAL PRECAUTIONS (continued)

### *Legal Reference:*

#### **GOVERNMENT CODE**

**3543.2** *Scope of bargaining*

#### **HEALTH AND SAFETY CODE**

117600-118360 *Handling and disposal of regulated waste*

120875 *Providing information to school districts on AIDS, AIDS-related conditions and Hepatitis B*

120880 *Information to employees of school district*

#### **LABOR CODE**

**6401.7** *Injury and illness prevention program*

#### **CODE OF REGULATIONS, TITLE 8**

**3203** *Injury and illness prevention program*

5193 *California bloodborne pathogens standard*

#### **CODE OF FEDERAL REGULATIONS, TITLE 29**

1910.1030 *OSHA bloodborne pathogens standards*

### *Management Resources:*

#### **CDE PROGRAM ADVISORIES**

~~1016.89 Guidelines for Informing School Employees about Preventing the Spread of Infectious Diseases, including Hepatitis B and AIDS/HIV Infections and Policies for Dealing with HIV-Infected Persons in School Settings~~

#### **CENTERS FOR DISEASE CONTROL AND PREVENTION PUBLICATIONS**

**Hepatitis B Questions and Answers for the Public**

#### **WEB SITES**

*American Federation of Teachers:* <https://www.aft.org>

*Cal/OSHA-California Department of Industrial Relations, Occupational Safety and Health:*

[http://www.dir.ca.gov/occupational\\_safety.html](http://www.dir.ca.gov/occupational_safety.html)

*California Department of Public Health:* <https://www.cdph.ca.gov>

*Centers for Disease Control and Prevention:* <http://www.cdc.gov>

*U.S. Department of Labor, Occupational Safety and Health Administration:* <http://www.osha.gov>

Policy  
adopted: September 4, 2007  
revised: September 15, 2020

WESTERN PLACER UNIFIED SCHOOL DISTRICT  
Lincoln, California

All Personnel

AR 4119.43(a)

4219.43

## UNIVERSAL PRECAUTIONS

4319.43

### Definitions

*Universal precautions* are an approach to infection control. All human blood and certain human body fluids, including but not limited to semen, vaginal secretions, and any body fluid that is visibly contaminated with blood, are treated as if known to be infectious for human immunodeficiency virus (HIV), hepatitis B virus (HBV), hepatitis C virus (HCV), and other bloodborne pathogens. (8 CCR 5193(b); 29 CFR 1910.1030)

***Occupational exposure*** means reasonably anticipated contact with blood or other potentially infectious materials that may result from the performance of an employee's duties. (8 CCR 5193; 29 CFR 1910.1030)

~~Personal protective equipment includes specialized clothing or equipment worn or used for protection against a hazard. General work clothes such as uniforms, pants, shirts or blouses not intended to function as protection against a hazard are not considered to be personal protective equipment. (8 CCR 5193(b))~~

A *sharp* is any object that can be reasonably anticipated to penetrate the skin or any other part of the body and to result in an exposure incident. (8 CCR 5193(b))

~~Engineered sharps injury protection is a physical attribute built into a needle device or into a non-needle sharp which effectively reduces the risk of an exposure incident. (8 CCR 5193(b))~~

### Employee Information

~~The Superintendent or designee shall distribute to employees information provided by the California Department of Education regarding acquired immune deficiency syndrome (AIDS), AIDS-related conditions, and hepatitis B. This information shall include, but not be limited to, any appropriate methods employees may use to prevent exposure to AIDS and hepatitis B, including information concerning the availability of a vaccine to prevent contraction of hepatitis B, and that the cost of this vaccination may be covered by the health plan benefits of the employees. Information shall be distributed at least annually, or more frequently if there is new information supplied by the California Department of Education. (Health and Safety Code 120875, 120880)~~

~~(cf. 4112.9/4212.9/4312.9 Employee Notifications)~~

~~(cf. 4119.42/4219.42/4319.42 Exposure Control Plan for Bloodborne Pathogens)~~



## UNIVERSAL PRECAUTIONS (continued)

### Infection Control Practices

**For the prevention of infectious disease, the district shall:**

1. ~~The Superintendent or designee shall ensure that the worksite is e~~Effectively maintained **the worksite** in a clean and sanitary condition, and shall implement an appropriate written schedule for cleaning and decontamination of the worksite. ~~(8 CCR 5193(d))~~

*(cf. 4119.42/4219.42/4319.42 - Exposure Control Plan for Bloodborne Pathogens)*

2. **When necessary for employees with** ~~Where occupational exposure to bloodborne pathogens, remains after the institution of engineering and work practice controls, the Superintendent or designee shall~~ provide appropriate personal protective equipment, **such as gloves, masks, and outer garments**, at no cost to the employee. ~~Such equipment may include gloves, gowns, masks, eye protection, and other devices that do not permit blood or other potentially infectious materials to pass through or reach the employee's clothes, skin, eyes, mouth or other mucous membranes under normal conditions of use. The Superintendent or designee shall maintain, repair, make accessible and require employees to use and properly handle protective equipment. (8 CCR 5193(d))~~
3. ~~The Superintendent or designee shall p~~Provide handwashing facilities which are readily accessible to employees, **or, if not feasible**, ~~When provision of handwashing facilities is not feasible, the Superintendent or designee shall~~ provide an appropriate antiseptic hand cleanser in conjunction with clean cloth or paper towels, or antiseptic towelettes. ~~(8 CCR 5193(d))~~

~~For the prevention of infectious disease, employees shall routinely: (8 CCR 5193(d))~~ **Any employee who has contact with blood or other body fluid, regardless of whether bloodborne pathogens are known to be present, shall:**

1. ~~Perform all procedures involving blood or other potentially infectious materials in such a manner as to minimize splashing, spraying, spattering, and generating droplets of these substances.~~
- 2.1. Use personal protective equipment as appropriate.
  - a. ~~Appropriate clothing, including but not limited to, gowns, aprons, lab coats, clinic jackets or similar outer garments, shall be worn in occupational exposure situations.~~

## UNIVERSAL PRECAUTIONS (continued)

~~If a garment becomes penetrated by blood or other potentially infectious materials, the employee shall remove the garment immediately or as soon as feasible. All personal protective equipment shall be removed prior to leaving the work area. When removed, it shall be placed in an appropriately designated area or container for storage, washing, decontamination or disposal.~~

- b. ~~Gloves shall be worn when it can be reasonably anticipated that the employee may have hand contact with blood, other potentially infectious materials, mucous membranes and nonintact skin, and when handling or touching contaminated items or surfaces.~~

~~Disposable gloves shall be replaced as soon as practical when contaminated, or as soon as feasible if they are torn, punctured, or when their ability to function as a barrier is compromised. They shall not be washed or decontaminated for reuse. Utility gloves may be decontaminated for reuse if the integrity of the gloves is not compromised, but must be discarded if they are cracked, peeling, torn, punctured, or exhibit other signs of deterioration or when their ability to function as a barrier is compromised.~~

- e. ~~Masks in combination with eye protection devices or face shields shall be worn whenever splashes, spray, spatter, or droplets of blood or other potentially infectious materials may be generated and eye, nose or mouth contamination can be reasonably anticipated.~~

### 3.2. Wash hands and other skin surfaces thoroughly with soap and running water:

- a. ~~Immediately or as soon as feasible following contact of hands or any other skin or mucous membranes with blood or other potentially infectious materials~~
- b. ~~Immediately after removing gloves or other personal protective equipment~~

### 3. When handwashing facilities are not available, ~~the employee shall~~ use antiseptic hand cleanser in conjunction with clean cloth or paper towels, or antiseptic towelettes. In such instances, hands shall be washed with soap and running water as soon as feasible.

### 4. Refrain from eating, drinking, smoking, applying cosmetics or lip balm, or handling contact lenses in work areas with a reasonable likelihood of occupational exposure **to bloodborne pathogens.**

**UNIVERSAL PRECAUTIONS** (continued)

4. Refrain from eating, drinking, smoking, applying cosmetics or lip balm, or handling contact lenses in work areas with a reasonable likelihood of occupational exposure to **bloodborne pathogens**.
5. Clean and decontaminate all equipment and environmental and work surfaces after contact with blood or other potentially infectious material, no later than the end of the shift or more frequently as required by state regulations.
6. Rather than using the hands directly, use mechanical means such as a brush and dust pan, tongs or forceps to clean up broken glassware which may be contaminated.
7. Use effective ~~patient handling techniques and other methods~~ designed to minimize the risk of a sharps injury in all procedures involving the use of sharps ~~in patient care~~.

*(cf. 5141.21 - Administering Medication and Monitoring Health Conditions)*

*(cf. 5141.24 - Specialized Health Care Services)*

- ~~a. Needleless systems shall be used to administer medication or fluids, withdraw body fluids after initial venous or arterial access is established, and conduct any other procedure involving the potential for an exposure incident for which a needleless system is available as an alternative to the use of needle devices. If needleless systems are not used, needles or non-needle sharps with engineered sharps injury protection shall be used.~~
- ~~b. Contaminated needles or other sharps shall not be broken, bent, recapped, removed from devices, or stored or processed in a manner that requires employees to reach by hand into the containers where these sharps have been placed.~~
- ~~c. Disposable sharps shall not be reused.~~
8. Handle, store, treat, and dispose of regulated waste in accordance with Health and Safety Code 117600-118360 and other applicable state and federal regulations.
  - a. Immediately or as soon as possible after use, contaminated sharps shall be placed in containers meeting the requirements of 8 CCR 5193(d)(3)(D). ~~Containers shall be easily accessible, maintained upright throughout use where feasible, and replaced as necessary to avoid overfilling.~~

**UNIVERSAL PRECAUTIONS** (continued)

- b. Specimens of blood or other potentially infectious material shall be placed in a container which, prevents leakage during collection, handling, processing, storage, transport or shipping.

*(cf. 4157/4257/4357 - Employee Safety)*  
*(cf. 5141 – Health Care and Emergencies)*  
*(cf. 5141.22 - Infectious Diseases)*  
*(cf. 5141.6 - Student Health and Social Services)*  
*(cf. 6145.2 - Athletic Competition)*

## **All Personnel**

BP 4151(a)

4251

## **EMPLOYEE COMPENSATION**

4351

In order to recruit and retain employees committed to the district's goals for student learning, the Board of Trustees recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

*(cf. 3100 - Budget)*

*(cf. 3400 - Management of Districts Assets/Accounts)*

*(cf. 4000 - Concepts and Roles)*

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

The Board shall adopt separate salary schedules for certificated, classified, and supervisory and administrative personnel. These schedules shall comply with law and collective bargaining agreements and shall be printed and made available for review at the district office. (Education Code 45022, 45023, 45160, 45162, 45268)

*(cf. 4121 - Temporary/Substitute Personnel)*

*(cf. 4141/4241 - Collective Bargaining Agreement)*

*(cf. 4143/4243 - Negotiations/Consultation)*

Each certificated employee, except an employee in an administrative or supervisory position, shall be classified on the salary schedule on the basis of uniform allowance for education level and years of experience, unless the Board and employee organization negotiate and mutually agree to a salary schedule based on different criteria. Certificated employees shall not be placed in different classifications on the schedule, nor paid different salaries, solely on the basis of the grade levels at which they teach. (Education Code 45028)

*(cf. 4030 - Nondiscrimination in Employment)*

Salary schedules for staff who are not a part of a bargaining unit shall be determined by the Board at the recommendation of the Superintendent or designee.

*(cf. 4140/4240/4340 - Bargaining Units)*

*(cf. 4312.1 - Contracts)*

The Board shall determine the frequency and schedule of salary payments, including whether payments for employees who work less than 12 months per year will be made over the course of the school year or in equal installments over the calendar year. (Education Code 45038, 45039, 45048, 45165)

**In extraordinary circumstances or emergency situations, the Board may determine to continue to compensate employees during periods of extended closure or disruption of normal district operations when permitted by law and consistent with collective bargaining agreements and memoranda of understanding.**

## EMPLOYEE COMPENSATION (continued)

The Superintendent or designee shall post a notice explaining the Fair Labor Standards Act's wage and hour provisions in a conspicuous place at each work site. (29 CFR 516.4)

### Overtime Compensation

District employees shall be paid an overtime rate of not less than one and one-half times their regular rate of pay for any hours worked in excess of eight hours in one day or 40 hours in one work week, or twice their regular rate of pay for any hours worked in excess of 12 hours in one day or eight hours on the seventh consecutive day of work. However, **teachers, school administrators, and other** employees shall be exempt from overtime rules if they are employed as teachers or school administrators or if they qualify as being employed in **an in positions established by the Board** as executive, administrative, or professional **shall be exempt from overtime rules** capacity and are paid a monthly salary that is at least twice the state minimum wage for full-time employment. (~~Labor Code 510, 515~~; **Education Code 45128, 45130**; 29 USC 213; 29 CFR 541.0-541.710, 553.27, 553.32)

*(cf. 4300 - Administrative and Supervisory Personnel)*

When authorized in a collective bargaining agreement or other agreement between the district and employees, an employee may take compensatory time off in lieu of overtime compensation, provided the employee has not accrued compensatory time in excess of the limits specified in 29 USC 207. An employee who has requested the use of compensatory time shall be allowed to use such time within ~~a reasonable period~~ **12 calendar months** after making the request if the use of the compensatory time does not unduly disrupt district operations. (**Education Code 45129**; 29 USC 207; 29 CFR 553.20-553.25)

For each nonexempt employee, the Superintendent or designee shall maintain records on the employee's wages, hours, and other information specified in 29 CFR 516.5-516.6.

*(cf. 3580 - District Records)*

*(cf. 4112.6/4212.6/4312.6 - Personnel Files)*

*Legal Reference: (see next page)*

## EMPLOYEE COMPENSATION (continued)

### Legal Reference:

#### EDUCATION CODE

45022-45061 Salaries, especially:

45023 Availability of salary schedule

45028 Salary schedule for certificated employees

**45127-45133.5 Classified employees; work week; overtime provisions**

45160-45169 Salaries for classified employees

45268 Salary schedule for classified service in merit system districts

#### GOVERNMENT CODE

3540-3549 Meeting and negotiating, especially:

3543.2 Scope of representation

3543.7 Duty to meet and negotiate in good faith

#### LABOR CODE

226 Employee access to payroll records

232 Disclosure of wages

~~510 Overtime compensation; length of work day and week; alternative schedules~~

~~515 Overtime exemption for administrative, executive, and professional employees~~

#### CODE OF REGULATIONS, TITLE 8

11040 Wages and hours; definitions of administrative, executive, and professional employees

#### UNITED STATES CODE, TITLE 26

409A Deferred compensation plans

#### UNITED STATES CODE, TITLE 29

201-219 Fair Labor Standards Act, especially:

203 Definitions

207 Overtime

213 Exemptions from minimum wage and overtime requirements

#### CODE OF FEDERAL REGULATIONS, TITLE 26

1.409A-1 Definitions and covered plans

#### CODE OF FEDERAL REGULATIONS, TITLE 29

516.4 Notice of minimum wage and overtime provisions

516.5-516.6 Records

541.0-541.710 Exemptions for executive, administrative, and professional employees

553.1-553.51 Fair Labor Standards Act; applicability to public agencies

#### COURT DECISIONS

*Flores v. City of San Gabriel*, 9th Cir., June 2, 2016, No. 14-56421

### Management Resources:

#### OFFICE OF MANAGEMENT AND BUDGET PUBLICATIONS

*Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) Due to Loss of Operations*, Memorandum M-20-17, March 19, 2020

#### WEB SITES

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

Internal Revenue Service: <http://www.irs.gov>

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

U.S. Department of Labor, Wage and Hour Division: <https://www.dol.gov/whd>

### Policy

adopted: September 4, 2007

revised: March 7, 2017

revised: April 21, 2020

revised: September 15, 2020

### WESTERN PLACER UNIFIED SCHOOL DISTRICT

Lincoln, California