

SIERRA SANDS UNIFIED SCHOOL DISTRICT

**Board of Education
Regular Meeting**

**SEPTEMBER 12, 2019
Ridgecrest City Council Chambers
100 West California Avenue
Ridgecrest, CA 93555
www.ssusd.org**

We, the members of the Board of Education of the Sierra Sands Unified School District, are committed to providing the highest quality education in a safe environment to all K-12 students. We believe the school shares with the family, church, and community the responsibility for developing life-long learners who are responsible, productive citizens.

A G E N D A

CALL TO ORDER AND PLEDGE TO THE FLAG

7:00 P.M.

Amy Castillo-Covert
Bill Farris
Tim Johnson
Kurt Rockwell, President
Michael Scott, Vice President/Clerk

Student Member, Lacie Whisnant

Dave Ostash, Ed.D., Superintendent

MOMENT OF SILENCE

1. **ADOPTION OF AGENDA**

Welcome to a meeting of the Board of Education. Because we believe you share our concern for the education of the youth of our community, we appreciate and welcome your participation. Copies of the agenda, along with a procedural handout, are available on the wall at the back of the room to assist with your participation in the meeting.

2. **APPROVAL OF MINUTES** of the regular meeting of August 15, 2019.

3. **PROGRAMS AND PRESENTATIONS**

3.1 Assistant Superintendent of Curriculum and Instruction Michelle Savko will make a presentation to the board regarding dual and concurrent enrollment status and opportunities for expansion.

4. PUBLIC HEARING

- 4.1 Public Hearing and Adoption of Resolution #4 1920, Statement of Assurance of Sufficient Textbooks and Instructional Materials and Certification that Pupils are Provided with Standards-Aligned Textbooks and Instructional Materials

5. REPORTS AND COMMUNICATIONS

5.1 Student Member's Report

5.2 Reports from Members of the Board

5.3 Superintendent's Report

- Enrollment Update
- Superintendent's Council

5.4 Report to the Board of Trustees by the Desert Area Teachers Association

5.5 Report to the Board of Trustees by the California School Employees Association

5.6 Communications from the public

The board will provide time during the discussion of each agenda item for members of the public to comment. At this time, members of the public may address the board on an item not on the agenda. Comments should relate to items of public interest within the board's jurisdiction. The law prohibits the board from taking action on items not on the agenda. If appropriate, your comments will be referred to staff for response. When addressing the board, please state your name and address at the podium and limit your remarks to three minutes. In accordance with the board bylaws, the board will limit the total time for public input to 30 minutes. Those wishing to address the board beyond the 30-minute time limit may do so at the end of the scheduled meeting agenda.

6. EDUCATIONAL ADMINISTRATION

- 6.1 Approval of Edgenuity Services Agreement for Middle School Math Intervention

7. POLICY DEVELOPMENT AND REVIEW

- 7.1 Approval of Revisions to Board Policy and Administrative Regulation 6174, Education for English Learners
- 7.2 Approval of Revisions to Board Policy 5123, Promotion/Acceleration/Retention
- 7.3 Approval of Revisions to Board Policy 6179, Supplemental Instruction

8. PERSONNEL ADMINISTRATION

8.1 Certificated

Employment, resignation, retirement, leave of absence, change of status, termination

8.2 Classified

Employment, resignation, retirement, leave of absence, change of status, termination

- 8.3 Adoption of Resolution #5 1920, Week of the School Administrator
 - 8.4 Approval of Resolutions #7 1920, #8 1920, and #9 1920, Teachers Teaching Out of Their Major/Minor Field or Area
 - 8.5 Waiver Request Enabling the District to Assign Individuals in Certificated Positions without Appropriate Credentials
9. GENERAL ADMINISTRATION
- 9.1 Gifts to District
 - 9.2 Nominations for CSBA Directors-at-Large African American, American Indian, and County to the California School Boards Association (CSBA) Board of Directors
10. CONSTRUCTION ADMINISTRATION
11. BUSINESS ADMINISTRATION
- 11.1 Report to the Board: Status of Activities Associated with Resolution #3 1920, Declaring an Emergency under Public Contract Code Sections 22035 and 22050
 - 11.2 Adoption of Resolution #10 1920, Termination of Emergency Under Public Contract Code Sections 22035 and 22050
 - 11.3 Acceptance of the 2018-19 Unaudited Actuals
 - 11.4 Adoption of Resolution #6 1920 Approving the 2019-20 Estimated Gann Limit Calculations for the Sierra Sands Unified School District
 - 11.5 Settlement Payment for Facilities Alternatives for the Ridgecrest Elementary Academy of Language, Music, and Science (REALMS)
12. CONSENT CALENDAR
- 12.1 Approval of A & B Warrants
 - 12.2 Approval of Agreement with Atkinson, Andelson, Loya, Ruud & Romo for Legal Services Associated with Developer Fees, Modernization, and New Construction
 - 12.3 Authorization to Extend the Existing Contract with Mather Bros., Inc. for Purchase of Dairy Products for the 2019-20 School Year
 - 12.4 Approval of the 2019-20 Memorandum of Understanding (MOU) between Sierra Sands Unified School District (AVID Consortium Member) and the Kern County Superintendent of Schools
13. FUTURE AGENDA
14. ADJOURNMENT

The next regular meeting of the Board of Education will be October 17, 2019.

Any materials required by law to be made available to the public prior to a meeting of the Board of Education of the Sierra Sands Unified School District can be inspected during normal busi-

ness hours at the district office located at 113 Felspar, Ridgecrest, CA. These materials can also be viewed on the district's internet website at www.ssusd.org.

Note: Individuals who require special accommodation, including but not limited to an American Sign Language interpreter, accessible seating, or documentation in accessible formats, should contact the Superintendent's Office at least two days before the meeting date.

SIERRA SANDS UNIFIED SCHOOL DISTRICT

Minutes of the Regular Meeting of the Board of Education

DATE OF MEETING: August 15, 2019
TIME OF MEETING: 7:00 p.m.
PLACE OF MEETING: Ridgecrest City Council Chambers
MEMBERS PRESENT: Castillo-Covert, Farris, Johnson, Rockwell, Scott
Student Member, Whisnant
STAFF PRESENT: Dave Ostash, Ed.D., Superintendent

PLEDGE OF ALLEGIANCE was recited in unison, led by student board member Lacie Whisnant.

MOMENT OF SILENCE was observed.

1. ADOPTION OF AGENDA

The agenda was adopted by consensus as posted hearing the Inyo-Kern Schools Financing Authority (IKSFA) agenda following Item 11.1.

2. APPROVAL OF MINUTES

Hearing no comments, the minutes of the special meetings of August 7, 2019; the regular and special meetings of July 18, 2019; and the special meeting of July 11, 2019 were adopted by consensus as written.

3. PROGRAMS AND PRESENTATIONS

4. PUBLIC HEARING

5. REPORTS AND COMMUNICATIONS

5.1 Student Member's Report

Murray Middle School: Murray welcomed new students and parents on August 12, 2019 with a 6th grade orientation, new 7th and 8th grade student tours, and a New Parent meeting. Back to School Night will be held August 27, 2019.

James Monroe Middle School: With a newly painted school, new Spanish and art offerings, and enthusiastic teachers, the new school year is beginning with excitement. Throughout the summer, some teachers gave up more than two weeks to plan, collaborate, and build school-wide expectations for the new school year and plan wonderfully engaging lessons and activities to reward student for good behavior and hard work. WEB leaders conducted new student orientations the day before school started. Back to School Night will be held on August 27 and the first Welcome Dance will be held on September 6, 2019.

Mesquite High School: Mesquite began the new school year with 64 students. Currently, there are 11 students in ASB and recruiting has begun for several more. Back to School Night will be held on August 26, 2019.

Burroughs High School: The Burroughs Link Crew held 9th grade orientation in order to distribute schedules and locker assignments and to help incoming freshmen become familiar with the campus and comfortable with their transition. Volleyball and football season has begun with more sports beginning soon. The first Spirit Day will be held this week. Several more fun activities are planned for this month including Back to School Night on August 29, 2019.

5.2 Reports from Members of the Board

Board member Amy Castillo-Covert thanked the district staff for their efforts over the past few challenging weeks and welcomed all to the 2019-20 school year. Board President Kurt Rockwell reported on the amazing progress made at Richmond and Gateway Elementary Schools over the past few weeks in an effort to prepare for the first day of school. He thanked district staff for persevering at all sites in preparation for the new school year.

5.3 Superintendent's Report

Superintendent Ostash highlighted the National Association for Federally Impacted Schools (NAFIS) program with which we are affiliated. This is also known as the Impact Aid program which is a source of important funding for the district. A sub-group of NAFIS is the Military Impacted Schools Association (MISA) that works with districts that have a concentration of students from military families. Mr. Kyle Fairbairn, MISA Executive Director, asked that Ms. Amy Castillo-Covert present a plaque to former district superintendent Ernie Bell in appreciation of his support for MISA during his superintendency at Sierra Sands. Superintendent Dave Ostash and Ms. Castillo-Covert presented this plaque to Mr. Bell.

Dr. Ostash reported that current district enrollment is up by 153 students over this time last year. He stressed that the numbers are fluid this early in the year and should be firmed up by the September 12, 2019 board meeting. He acknowledged district staff for the tremendous amount of extra effort preparing sites for the beginning of the 2019-20 school year and thanked Assistant Superintendent Bryan Auld for reaching out to Dr. Lucy Jones and bringing her live via videoconference call to the All Hands Meeting.

5.4 Report to the Board of Trustees by the Desert Area Teachers Association

Eileen Poole, President of the Desert Area Teachers Association, thanked district administration for keeping staff informed of the status of the schools over the last several weeks. DATA is looking forward to continuing in this spirit of togetherness during the 2019-20 year.

5.5 Report to the Board of Trustees by the California School Employees Association

No report was given.

5.6 Communications from the Public

President Rockwell opened the public comment period at 7:24 p.m.

Five members of the public spoke during the public comment period. Hearing no further comments, Mr. Rockwell closed public comment at 7:31 p.m.

6. EDUCATIONAL ADMINISTRATION

7. POLICY DEVELOPMENT AND REVIEW

7.1 Approval of Revisions to Board Policy/Administrative Regulation 6142.1, Sexual Health and HIV/AIDS Prevention Instruction

Motion passed to approve the revisions as presented. SCOTT/CASTILLO-COVERT

AYES: Castillo-Covert, Farris, Johnson, Rockwell, Scott

8. PERSONNEL ADMINISTRATION

8.1 Certificated

Employment, resignation, retirement, leave of absence, change of status, termination

8.2 Classified

Employment, resignation, retirement, leave of absence, change of status, termination

8.3 Waiver Request Enabling the District to Assign Individuals in Certificated Positions without Appropriate Credentials

Motion passed to approve Items 8.1-8.3 as presented. SCOTT/CASTILLO-COVERT

AYES: Castillo-Covert, Farris, Johnson, Rockwell, Scott

9. GENERAL ADMINISTRATION

9.1 Gifts to District

Motion passed to accept the following gifts: Mediacom Communications Corporation made a cash donation of \$2,000 to Gateway Elementary School to be used for miscellaneous classroom and office supplies. SCOTT/CASTILLO-COVERT

AYES: Castillo-Covert, Farris, Johnson, Rockwell, Scott

10. CONSTRUCTION ADMINISTRATION

11. BUSINESS ADMINISTRATION

11.1 Report to the Board: Status of Activities Associated with Resolution #3 1920, Declaring an Emergency under Public Contract Code Sections 22035 and 22050

Assistant Superintendent of Business Services, Pam Smith reported that T-bar ceiling repairs at all schools have been completed with the exception of the Parker Performing Arts Center. At Richmond Elementary School, the damaged shade structures and walkway canopies have been removed, necessary abatement has been completed, the fire alarm system has been completed, 90% of the electrical and data upgrades are complete, and teachers are moving into their

classrooms. The Gateway Elementary flooring is complete and furniture deliveries continue. RFQ's for non-exigent work are going out next week. All colored tags have been removed by DSA with the exception of the PPAC. Ms. Smith will begin the application for OES funding.

President Rockwell temporarily adjourned the Sierra Sands Unified School District board meeting at 7:52 p.m. and opened the meeting of the Board of Directors of the Inyo-Kern Schools Financing Authority. The Sierra Sands Unified School District Board of Education meeting was reopened at 7:53 p.m.

12. CONSENT CALENDAR

- 12.1 Approval of A & B Warrants
- 12.2 Approval of Contract with the Kern County Superintendent of Schools for Vision and Mobility, Deaf/Hard of Hearing and Audiological Services for Special Education Students
- 12.3 Ratification of Contract with Ridgecrest Regional Hospital for Services to Sierra Sands Special Education
- 12.4 Agreement with the City of Ridgecrest for Onsite Police Services for the 2019-20 School Year

Motion passed to approve the consent calendar as presented. SCOTT/CASTILLO-COVERT

AYES: Castillo-Covert, Farris, Johnson, Rockwell, Scott

13. FUTURE AGENDA

14. ADJOURNMENT was at 7:54 p.m.

THE BOARD OF EDUCATION

Michael Scott, Vice President/Clerk

Dave Ostash, Ed.D., Secretary to Board

Recorder: Diane Naslund



Dual Enrollment and Concurrent Enrollment

Sierra Sands USD Board Meeting
September 12, 2019



Background Information

College and Career Readiness is the cornerstone of the Common Core Standards. Both Dual and Concurrent Enrollment courses provide students with the opportunity to receive high school and college credit, experience the college environment, explore college/career fields, and eliminate duplication of coursework.

Sierra Sands Unified School District and Cerro Coso Community College have had a long standing partnership creating college and career opportunities for students in a variety of capacities.

In May, SSUSD and CCCC Boards approved a five year term Memorandum of Understanding Regarding Dual Enrollment (July 1, 2019 through June 30, 2024) to continue the partnership in offering college and career opportunities for students.

What is Dual Enrollment (DE)?

Dual Enrollment is when a student takes a high school course, and in addition to earning high school credit, is also earning college credit. In order for the course to receive Dual Enrollment credit, the following must occur:

- The high school instructor of the course must meet the minimum qualifications to teach the same course at the community college level.
- The course follows the college Course Outline of Record.
- The student is able to meet the rigors and expectations of a college course.

What DE Courses Are Offered in Sierra Sands in 2019-20?

In partnership with Cerro Coso Community College, three courses are currently offered at Burroughs High School through SSUSD Teachers with Master's Degrees:

- CCCC 101: Freshman Composition
- CCCC 102: Critical Thinking Through Literature
- CCCC Shakespeare



For more detailed information, see Burroughs High School Course Description Guide 2019-20 at: <http://burroughs.ssusd.org/common/pages/UserFile.aspx?fileId=74844740>

Dual Enrollment: Benefits and Barriers

Benefits:

- Free college credit
- Less time required after high school to finish a college degree
- Provides students with a head start on the college experience
- Dual-enrollment classes save students money on tuition
- Grades earned become part of the student's permanent transcript
- Students transfer credits earned to a four-year school just as any community college student

Barriers:

- Minimum qualifications for teachers
 - ➡ Master's Degree in content area
 - ➡ Career and Technical Education (CTE) courses are often in disciplines in which a master's degree is not generally available. The disciplines in this area require:
 - a bachelor's degree or higher and two years of professional experience, or
 - an associate degree and six years of professional experience. Professional experience must be equivalent to two or six years of full-time, industry experience.

What is Concurrent Enrollment (CE)?

Concurrent Enrollment is when a high school student takes college classes while in high school outside of regular school hours online or at a brick and mortar site (i.e. Cerro Coso).

- Students are responsible for following all college guidelines and timelines, purchasing or making arrangements for their own books, and providing their own transportation to and from the college.
- Permission is required by the high school principal for any student wishing to take college courses.
- Courses may be transcribed to students' high school transcripts under certain circumstances.
- Class load limit is 11 units per semester to ensure students are not overloaded with coursework.

What Are Next Steps in Increasing Concurrent Enrollment Opportunities?

- Adopt or update Concurrent Enrollment policies. Target: October 2019
- Identify Concurrent Enrollment courses that would qualify for both SSUSD high school credit and CCCC credit. Target: October-November 2019
- Allow identified Concurrent Enrollment courses for high school students to receive both SSUSD graduation credits and college credits. Target: January 2020/Winter
- Provide student and parent information meetings regarding Concurrent Enrollment opportunities. Target: November/December 2019
- Expand partnership with CCCC to offer CCCC courses at the BHS campus to remove barriers for student access to Concurrent Enrollment. Target: Ongoing

4. PUBLIC HEARING

4.1 Public Hearing and Adoption of Resolution #4 1920, Statement of Assurance of Sufficient Textbooks and Instructional Materials and Certification that Pupils are Provided with Standards-Aligned Textbooks and Instructional Materials

BACKGROUND INFORMATION: Education Code 60119 requires a local education agency to conduct a public hearing and make a determination, through a resolution, as to whether each pupil in each school in the district has sufficient textbooks or instructional materials, or both, in each subject that are consistent with the content and cycles of the curriculum framework adoption by the state board. The public hearing shall take place on or before the end of the eighth week of school.

CURRENT CONSIDERATIONS: District and site personnel have determined that sufficient textbooks or instructional materials, or both, have been provided and will continue to be provided in accordance with Education Code Section 60119. All students have standards-based aligned textbooks and instructional materials in history-social science, math, science, and English/language arts for the 2019-20 school year. Additionally, sufficient textbooks or instructional materials were provided to each pupil enrolled in foreign language and health classes. Laboratory science equipment was available for science laboratory classes offered in grades 9-12.

FINANCIAL IMPLICATIONS: None.

SUPERINTENDENT'S RECOMMENDATION: Adopt Resolution #4 1920 certifying that each pupil in each school in the district has sufficient textbooks or instructional materials and is in compliance with Education Code 60119 regarding standards-aligned textbooks.

BEFORE THE BOARD OF EDUCATION
of the
SIERRA SANDS UNIFIED SCHOOL DISTRICT
RESOLUTION #4 1920
ASSURANCE REGARDING SUFFICIENCY OF TEXTBOOKS
AND INSTRUCTIONAL MATERIALS:

WHEREAS, the governing board of Sierra Sands Unified School District, in order to comply with the requirements of Education Code Section 60119 held a public hearing on September 12, 2019 at 7:00p.m. which is on or before the eighth week school and which did not take place during or immediately following school hours, and;

WHEREAS, the governing board provided at least 10 days notice of the public hearing posted in at least three public places within the district that stated the time, place, and purpose of the hearing, and;

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

WHEREAS, information provided at the public hearing and to the governing board at the public meeting detailed the extent to which textbooks or instructional materials, or both were provided to all students, including English learners, in the district, and;

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

WHEREAS, sufficient textbooks or instructional materials were provided to each student, including English learners, that are aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks in the following subjects: mathematics, science, history-social science, and English/language arts, including the English language development component of an adopted program, and;

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

WHEREAS, laboratory science equipment was available for science laboratory classes offered in grades 9-12, inclusive;

THEREFORE, IT IS RESOLVED that for the 2019-20 school year, Sierra Sands Unified School District has provided each pupil with sufficient textbooks or instructional materials aligned to the academic content standards and consistent with the cycles and content of the curriculum frameworks.

I, David Ostash, hereby certify that the foregoing resolution was duly adopted at a meeting of the Board of Education of the Sierra Sands Unified School District duly held on the twelfth day of September 2019 on a motion of _____, seconded by _____, and by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

David Ostash, Ed.D., Secretary to the Board

6. EDUCATIONAL ADMINISTRATION

6.1 Approval of Edgenuity Services Agreement for Middle School Math Intervention

BACKGROUND INFORMATION: In July 2017 the district was awarded a Department of Defense Education Activity (DoDEA) grant for a middle school STEAM Academy model. One of the academic goals identified in the grant is to improve math achievement scores. Over the course of the summer, several evidence-based, supplemental math programs were evaluated for implementation in math intervention and support. Edgenuity's UpSmart Math was selected by James Monroe and Murray Middle Schools for implementation in the 2019-20 school year. UpSmart is comprised of short academic screeners to determine what each student is ready to learn, placements for each student into the right level, and adaptive levels of instruction, support, and practice for student growth.

CURRENT CONSIDERATIONS: The Edgenuity Services agreement includes one full day of professional development for math teachers, a mid-year refresher, and one-year UpSmart site licenses for James Monroe and Murray Middle Schools.

FINANCIAL IMPLICATIONS: The total cost for the services agreement is \$20,990 (Professional Development \$3,000.00; UpSmart JMMS license \$7,995.00; and UpSmart MMS license \$9,995.00). The professional development portion of the agreement will be funded through the district's Title II allocation. The UpSmart site licenses will be funded through the DoDEA STEAM grant. It is required that the board approve contracts over \$10,000.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the Board of Education authorize the district to enter into a services agreement with Edgenuity as presented.



Edgenuity Inc.
 8860 E. Chaparral Road
 Suite 100
 Scottsdale AZ 85250
 877-725-4257

Price Quote for Services
 Sierra Sands Unified School District
 Ridgecrest CA
 Quote Number 60200
 Total \$20,990.00
 Date 6/25/2019

Edgenuity will audit enrollment count throughout the year. If more enrollments are found to be in use than purchased, Edgenuity will invoice the customer for the additional usage.

This quote is subject to Edgenuity Inc. Standard Terms and Conditions ("Terms and Conditions"). These Terms and Conditions are available at <http://www.edgenuity.com/edgenuity-standard-terms-and-conditions-of-sale.pdf>, may change without notice and are incorporated by this reference. By signing this quote or by submitting a purchase order or form purchasing document, Customer explicitly agrees to these Terms and Conditions resulting in a legally binding agreement. To the fullest extent permitted under applicable law, all pricing information contained in this quote is confidential, and may not be shared with third parties without Edgenuity's written consent.

If this Quote includes any Sophia® Learning Inc. courses for purchase, the following language applies to any such purchase (and this language is also found in the above linked Terms and Conditions): "Use of any Sophia course is prohibited for all students under the age of 13 years."

Sierra Sands Unified School District

Edgenuity Inc. Representative

Signature: _____

Print Name: _____

Title: _____

Date: _____

Not valid unless accompanied by a purchase order. Please specify a shipping address if applicable. Please e-mail this quote, the purchase order and order documentation to AR@edgenuity.com or fax to 480-423-0213.

7. POLICY DEVELOPMENT AND REVIEW

7.1 Approval of Revisions to Board Policy and Administrative Regulation 6174, Education for English Learners

BACKGROUND INFORMATION: The Assistant Superintendent of Curriculum and Instruction has reviewed selected board policies as a result of recommendations for revisions from the California School Boards Association (CSBA) policy service. All proposed policy revisions reflect recent changes in applicable state and/or federal laws and regulations.

CURRENT CONSIDERATIONS: Board Policy (BP) and Administrative Regulation (AR) 6174, Education for English Learners, were last approved in October 2014. This policy has been updated and revised to reflect new law, Assembly Bill (AB) 2735 which prohibits districts from denying English learners the opportunity to enroll in core curricular courses or courses needed for middle school promotion, high school graduation, or college admission. It also adds the requirement to annually designate a district and site coordinator to oversee administration of the English Language Proficiency Assessments for California (ELPAC). The AR reflects a new requirement that establishes a timeframe for notifying parents/guardians of their child's ELPAC test results when the results are received from the test contractor after the last day of instruction for the school year.

FINANCIAL IMPLICATIONS: None.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the board approve the changes to BP and AR 6174, Education for English Learners as presented.

Education for English Language Learners

The Governing Board intends to provide English language learners with challenging curriculum and instruction that ~~develop~~ **maximize the attainment of high levels of** proficiency in English, as rapidly and effectively as possible in order to assist students in accessing the full educational ~~advance multilingual capabilities, and facilitate student achievement in~~ program and achieving the district's **regular course of study** academic standards. The district's program shall be based on sound instructional theory and shall be adequately supported so that English language learners can achieve results at the same academic level as their English proficient peers in the regular course of study.

English learners shall be provided **differentiated** English language development instruction **which is** targeted to their English proficiency level. The district's program **Such instruction** shall be based on sound instructional theory, ~~be and~~ aligned with state content standards, **emphasize inquiry-based learning and critical thinking skills**, and adequately supported in order to assist students in accessing the full educational program **and be integrated across all subject areas**.

(cf. 6011 - Academic Standards)

(cf. 6141 - Curriculum Development and Evaluation)

(cf. 6161.1 - Selection and Evaluation of Instructional Materials)

(cf. 6161.11 - Supplementary Instructional Materials)

(cf. 6171 - Title I Programs)

No middle or high school student who is an English learner shall be denied enrollment in any of the following: (Education Code 60811.8)

1. Courses in the core curriculum areas of reading/language arts, mathematics, science, and history-social science, courses required to meet state and local high school graduation requirements, or courses required for middle school grade promotion

However, an English learner may be denied participation in any such course if the student has been enrolled in a school in the United States for less than 12 months or is enrolled in a program designed to develop the basic English skills of newly arrived immigrant students, and the course of study provided to the student is designed to remedy academic deficits incurred during participation and to enable the student to attain parity of participation in the standard instructional program within a reasonable length of time after the student enters the school system.

2. A full course load of courses specified in item #1 above

3. Other courses that meet the "a-g" course requirements for college admission or are advanced courses such as honors or Advanced Placement courses, on the sole basis of the student's classification as an English learner

Education for English Language Learners

(cf. 0415 - Equity)
(cf. 6141.4 - International Baccalaureate Program)
(cf. 6141.5 - Advanced Placement)

The district shall identify in its local control and accountability plan (LCAP) goals and specific actions and services to enhance student engagement, academic achievement, and other outcomes for English learners.

(cf. 0460 - Local Control and Accountability Plan)
(cf. 3100 - Budget)

The Superintendent or designee shall encourage parent/guardian and community involvement in the development and evaluation of programs for English learners. The Superintendent or designee may also provide an English development literacy training program for parents/guardians and community members so that they may better support students' English language development.

(cf. 0420 - School Plans/Site Councils)
(cf. 1220 - Citizen Advisory Committees)
(cf. 6020 - Parent Involvement)

Staff Qualifications and Training

The Superintendent or designee shall ensure that all staff employed to teach English learners possess the appropriate authorization from the Commission on Teacher Credentialing.

(cf. 4112.22 - Staff Teaching English Language Learners)

The district shall provide effective professional development to teachers (including teachers in classroom settings that are not the settings of language instruction educational programs), administrators, and other school or community-based organization personnel to improve the instruction and assessment of English learners and enhance staff's ability to understand and development shall be of sufficient intensity and duration to produce a positive and lasting impact on teachers' performance in the classroom. (20 USC 6825)

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

Staff development shall also address the sociocultural needs of English learners and provide opportunities for teachers to engage in supportive, collaborative learning communities.

Education for English Language Learners

Identification and Assessment

The Superintendent or designee shall maintain procedures ~~which provide for the~~ *early* accurate identification *of English learners; and an* assessment of their proficiency *using the state's English Language Proficiency Assessments for California (ELPAC).* ~~and needs in the areas of listening, speaking, reading, and writing in English~~ *To oversee test administration, the Superintendent or designee shall annually designate a district ELPAC coordinator and a site coordinator for each test site in accordance with 5 CCR 11518.40-11518.45.*

Once identified as an English learner, a student shall be annually assessed for language proficiency until ~~he/she~~ *the student* is reclassified based on criteria specified in *the accompanying* administrative regulation.

In addition, English learners' academic achievement in English language arts, mathematics, science, and any additional subject required by law shall be assessed using the California Assessment of Student Performance and Progress. As necessary, the test shall be administered with testing variations in accordance with 5 CCR 854.1-854.3. English learners who are in their first 12 months of attending a school in the United States shall be exempted from taking the English language arts assessment to the extent allowed by federal law. (Education Code 60603, 60640; 5 CCR 854.1-854.3)

(cf. 6162.51 - State Academic Achievement Tests)

Formative assessments may be utilized to analyze student performance and appropriately adapt teaching methodologies and instructions.

Placement of English Learners *Language Acquisition Programs*

~~Students who are English learners shall be educated through "sheltered English immersion" or "structured English immersion," as defined in law and administrative regulation, during a temporary transition period not normally intended to exceed one year. "Nearly all" of the classroom instruction in the district's structured English immersion program shall be in English, but with the curriculum and presentation designed for students who are learning the language.~~
305-

The district shall offer research-based language acquisition programs that are designed to ensure English acquisition as rapidly and as effectively as possible and that provide instruction to students on the state-adopted academic content standards, including the English language development standards. (Education Code 306; 5 CCR 11300)

At a minimum, the district shall offer a structured English immersion program which includes designated and integrated English language development. In the structured English immersion

Education for English Language Learners

program, nearly all of the classroom instruction shall be provided in English, but with the curriculum and presentation designed for students who are learning English. (Education Code 305-306; 5 CCR 11309)

~~The district has defined the term "nearly all" as follows:~~

For the purpose of determining the amount of instruction to be conducted in English in the structured English immersion program, "nearly all" means that all classroom instruction shall be conducted in English except for clarification, explanation, and support as needed.

~~is (including primary language support)~~

In addition, language acquisition programs offered by the district may include, but are not limited to, the following: (Education Code 305-306)

1. A dual-language immersion program that provides integrated language learning and academic instruction for native speakers of English and native speakers of another language, with the goals of high academic achievement, first and second language proficiency, and cross-cultural understanding

(cf. 6142.2 - World Language Instruction)

2. A transitional or developmental program for English learners that provides literacy and academic instruction in English and a student's native language and that enables an English learner to achieve English proficiency and academic mastery of subject matter content and higher order thinking skills, including critical thinking, in order to meet state academic content standards

The district's language acquisition programs for grades K-3 shall comply with class size requirements specified in Education Code 42238.02. (Education Code 310)

(cf. 6151 - Class Size)

In establishing the district's language acquisition programs, the Superintendent or designee shall consult with parents/guardians and the community during the LCAP development process. The Superintendent or designee shall also consult with administrators, teachers, and other personnel with appropriate authorizations and experience in establishing a language acquisition program. (Education Code 305)

At the beginning of each school year or upon a student's enrollment, parents/guardians shall be provided information on the types of language acquisition programs available to students enrolled in the district, including, but not limited to, a description of each program, the

Education for English Language Learners

process to be followed in making a program selection, identification of any language to be taught in addition to English when the program includes instruction in another language, and the process to request establishment of a language acquisition program. (Education Code 310; 5 CCR 11310)

(cf. 5145.6 - Parental Notifications)

Whenever a student is identified as an English learner based on the results of the ELPAC, the student's parents/guardians may choose a language acquisition program that best suits their child. To the extent possible, any language acquisition program requested by the parents/guardians of 30 or more students at the school or by the parents/guardians of 20 or more students at any grade level shall be offered by the school. (Education Code 310; 5 CCR 11311)

Reclassification

~~When an English language learner has acquired is determined based on state and district reclassification criteria to have acquired a reasonable level of English proficiency as measured by any of the state designated assessments approved by the California Department of Education or any locally developed assessments and using other criteria developed by the district pursuant to Education Code 313 and 52164.6, or upon request by the student's parent/guardian, he/she the student shall be transferred from a structured English immersion classroom language acquisition program to an English language mainstream classroom in which the instruction is "overwhelmingly" in English. (Education Code 305; 5 CCR 11301)~~

~~(cf. 6162.5 - Student Assessment)~~

~~An English language learner has acquired a "reasonable level of English proficiency" when he/she has achieved the following:~~

~~The determination of "reasonable" fluency is made based upon the scores on the California English Learner Development Test (CELDT) and the student's grade level. Students in grades K-1 are considered to have "reasonable" fluency in English when the oral English CELDT score is at Intermediate, Early Advanced or Advanced. Students in grades 2-12 must also be assessed in reading and writing using the CELDT reading and writing assessments. Students in grades 2-12 are considered to have "reasonable" fluency in English when the overall English CELDT score is at level intermediate, Early Advanced or Advanced.~~

~~(cf. 6011 - Academic Standards)~~

~~(cf. 6162.5 - Student Assessment)~~

~~(cf. 6171 - Title I Programs)~~

Education for English Language Learners

~~At any time during the school year, the parent/guardian of an English learner may have his/her child moved into an English language mainstream program. (5 CCR 11301)~~

Parental Exception Waivers

~~When allowed by law, the parent/guardian of an English learner may submit a request that his/her child be exempted from placement in a structured English immersion program and instead be placed in a class where he/she is taught English and other subjects through bilingual education techniques or other generally recognized educational methodologies permitted by law. (Education Code 310-311)~~

~~Each waiver request shall be considered on its individual merits with deference given to parental preference for student placement.~~

~~A waiver request shall be granted in accordance with law unless the principal and educational staff have determined that an alternative program would not be better suited to the student's overall educational development. (5 CCR 11309)~~

Program Evaluation

To evaluate the effectiveness of the district's educational program for English learners, the Superintendent or designee shall report to the Board, at least annually, regarding:

1. ~~the~~ ***P***rogress of English learners towards proficiency in English;
2. ~~¶~~***T***he number and percentage of English learners reclassified as fluent English proficient;
3. ~~¶~~***T***he number and percentage of English learners who are or are at risk of being classified as long-term English learners; ***in accordance with Education Code 313.1***
4. ~~¶~~***T***he achievement of English learners on standards-based tests in core curricular areas;
5. ***For any language acquisition program that includes instruction in a language other than English, student achievement in the non-English language in accordance with 5 CCR 11309***
6. ***Progress toward any other goals for English learners identified in the district's LCAP***

Education for English Language Learners

7. ~~and a~~ comparison of current data with data from at least the previous year *in regard to items #1-6 above*
8. *A comparison of data between the different language acquisition programs offered by the district*

The Superintendent or designee also shall provide the Board with regular reports from any district or schoolwide English learner advisory committees.

Legal Reference:

EDUCATION CODE

300-340 English language education, *especially:*

305-310 Language acquisition programs

313-313.5 Assessment of English proficiency

430-446 English Learner and Immigrant Pupil Federal Conformity Act

33050 State Board of Education waiver authority

42238.02-42238.03 Local control funding formula

44253.1-44253.11 Qualifications for teaching English learners

48980 Parental notifications

48985 Notices to parents in language other than English

~~51101-51101.1 Rights of parents~~

~~52130-52135 Impacted Languages Act of 1984~~

52052 Accountability; numerically significant student subgroups

52060-52077 Local control and accountability plan

52160-52178 Bilingual Bicultural Act

56305 CDE manual on English learners with disabilities

60603 Definition, recently arrived English learner

~~60200.7 Suspension of state instructional materials adoptions~~

~~60605.87 Supplemental instructional materials, English language development~~

60640 California Assessment of Student Performance and Progress

60810-60812 Assessment of **English** language development

62005.5 Continuation of advisory committee after program sunsets

CODE OF REGULATIONS, TITLE 5

854.1-854.3 CAASPP and universal tools, designated supports, and accommodations

854.9 CASSPP and unlisted resources for students with disabilities

11300-11316 English learner education

~~11510-11517 California English Language Development Test~~

Education for English Language Learners***11517.6-11519.5 English Language Proficiency Assessments for California***

UNITED STATES CODE, TITLE 20

1412 Individuals with Disabilities Education Act; state eligibility

1701-1705 Equal Educational Opportunities Act

6311 Title I state plan6312 ***Title I*** Local education agency plans6801-6871***7014*** Title III, ***L***anguage instruction for ~~limited~~ English ~~proficient~~ ***learners*** and immigrant students~~7012 Parental notification~~***7801 Definitions*****CODE OF FEDERAL REGULATIONS, TITLE 34*****100.3 Discrimination prohibited******200.16 Assessment of English learners*****COURT DECISIONS**Valeria ~~GO.~~ v. ~~Wilson~~***Davis***, (2002) 307 F.3d 1036

California Teachers Association v. State Board of Education et al., (9th Circuit, 2001) 271 F.3d 1141

McLaughlin v. State Board of Education, (1999) 75 Cal.App.4th 196

Teresa P. et al v. Berkeley Unified School District et al, (1989) 724 F.Supp. 698

ATTORNEY GENERAL OPINIONS

83 Ops.Cal.Atty.Gen. 40 (2000)

Management Resources:**CSBA PUBLICATIONS****English Learners in Focus: The English Learner Roadmap: Providing Direction for English Learner Success, Governance Brief, February 2018****English Learners in Focus, Issue 4: Expanding Bilingual Education in California after Proposition 58, Governance Brief, March 2017****English Learners in Focus, Issue 1: Updated Demographic and Achievement Profile of California's English Learners, Governance Brief, rev. September 2016****English Learners in Focus, Issue 3: Ensuring High-Quality Staff for English Learners, Governance Brief, July 2016****English Learners in Focus, Issue 2: The Promise of Two-Way Immersion Programs, Governance Brief, September 2014****CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS**~~California English Language Development Test (CELDT): 2012-13 CELDT Information Guide, 2012~~**California Practitioners' Guide for Educating English Learners with Disabilities, 2019****California English Learner Roadmap: Strengthening Comprehensive Educational Policies, Programs and Practices for English Learners, 2018****Matrix One: Universal Tools, Designated Supports, and Accommodations for the California**

Education for English Language Learners

Assessment of Student Performance and Progress for 2017-18, rev. August 2017

Reclassification Guidance for 2017-18, CDE Correspondence, April 28, 2017

Integrating the CA ELD Standards into K-12 Mathematics and Science Teaching and Learning, December 2015

Next Generation Science Standards for California Public Schools, Kindergarten through Grade Twelve, rev. March 2015

English Language Arts/English Language Development Framework for California Public Schools: Transitional Kindergarten Through Grade Twelve, 2014

Common Core State Standards for Mathematics, rev. 2013

English Language Development Standards for California Public Schools: Kindergarten Through Grade Twelve, 2012

~~Matrix of Test Variations, Accommodations, and Modifications for Administration of California Statewide Assessments~~

~~U.S. DEPARTMENT OF EDUCATION NONREGULATORY GUIDANCE~~

~~Assessment and Accountability for Recently Arrived and Former Limited English Proficient (LEP) Students, May 2007~~

THE EDUCATION TRUST- WEST PUBLICATIONS

Unlocking Learning II: Math as a Lever for English Learner Equity, March 2018

Unlocking Learning: Science as a Lever for English Learner Equity, January 2017

U.S. DEPARTMENT OF EDUCATION PUBLICATIONS

Accountability for English Learners Under the ESEA, Non-Regulatory Guidance, January 2017

Innovative Solutions for Including Recently Arrived English Learners in State Accountability Systems: A Guide for States, January 2017

English Learner Tool Kit for State and Local Educational Agencies (SEAs and LEAs), rev. November 2016

English Learners and Title III of the Elementary and Secondary Education Act (ESEA), as Amended by the Every Student Succeeds Act (ESSA), Non-Regulatory Guidance, September 23, 2016

Dear Colleague Letter: English Learner Students and Limited English Proficient Parents, January 7, 2015

WEB SITES

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

California Association for Bilingual Education: <http://www.gocabe.org>

California Department of Education: <http://www.cde.ca.gov/sp/el>

National Clearinghouse for English Language Acquisition: <http://www.ncela.us>

The Education Trust-West: <http://west.edtrust.org>

U.S. Department of Education: <http://www.ed.gov>

Policy

adopted: ~~October 16, 2014~~ *September 12, 2019*

SIERRA SANDS UNIFIED SCHOOL DISTRICT

Ridgecrest, California

Education for English Language Learners

Definitions

~~English learner means a student who is age 3-21 years, does not speak English or whose native language is not English and who is not currently able to perform ordinary classroom work in English, also known as a limited English proficient or LEP child, who is enrolled or is preparing to enroll in an elementary or secondary school, and whose difficulties in speaking, reading, writing, or understanding the English language may be sufficient to deny the student the ability to meet state academic standards, the ability to successfully achieve in classrooms where the language of instruction is English, or the opportunity to participate fully in society. An English learner may include a student who was not born in the United States or whose native language is a language other than English; a student who is Native American or Alaska Native, or a native resident of the outlying areas, who comes from an environment where a language other than English has had a significant impact on the individual's level of English language proficiency; or a student who is migratory, whose native language is a language other than English, and who comes from an environment where a language other than English is dominant. (Education Code 306; 20 USC 7801)~~

Designated English language development means instruction provided during a time set aside in the regular school day for focused instruction on the state-adopted English language development standards to assist English learners to develop critical English language skills necessary for academic content learning in English. (5 CCR 11300)

Integrated English language development means instruction in which the state-adopted English language development standards are used in tandem with the state-adopted academic content standards. Integrated English language development includes specially designed academic instruction in English. (5 CCR 11300)

Native speaker of English means a student who has learned and used English at home from early childhood and English has been the primary means of concept formation and communication. (Education Code 306)

~~Long-term English learner means an English learner who is enrolled in grades 6-12, has been enrolled in schools in the United States for more than six years, has remained at the same English language proficiency level for two or more consecutive years as determined by the California English Language Development Test (CELDT) or any successor test, and scores far below basic or below basic on the English language arts test of the California Standards Tests or any successor test. (Education Code 313.1)~~

~~English learner at risk of becoming a long-term English learner means an English learner who is enrolled in grades 5-11 in the United States for four years, scores at the intermediate level or below on the CELDT or any successor test, and scores in the fourth year at the below basic or far~~

Education for English Language Learners

~~below basic level on the English language arts test of the California Standards Tests or any successor test. (Education Code 313.1)~~

~~English language classroom means a classroom in which the language of instruction used by the teaching personnel is overwhelmingly the English language, and in which such teaching personnel possess a good knowledge of the English language. (Education Code 306)~~

~~English language mainstream classroom means a classroom in which the students either are native English language speakers or already have acquired reasonable fluency in English. (Education Code 306)~~

~~Sheltered English immersion or structured English immersion means an English language acquisition process in which nearly all classroom instruction is in English but with the curriculum and presentation designed for students who are learning the language. (Education Code 306)~~

~~Bilingual education/native language instruction means a language acquisition process for students in which much or all instruction, textbooks, and teaching materials are in the student's native language. (Education Code 306)~~

Identification and Assessments

Upon enrollment *in the district*, each student's primary language shall be determined through the use of a home language survey. (*Education Code 52164.1*; 5 CCR 11307)

Any student who is identified as having a primary language other than English as determined by the home language survey, and who has not been ~~previously~~ identified as an English learner by a California public school or for whom there is no record of results from an administration of an English language proficiency test, shall be *initially* assessed for English proficiency using the *CELDT English Language Proficiency Assessments for California (ELPAC)*. ~~The test shall be administered between 60 calendar days before the date of first enrollment in a district school and 30 calendar days after the date of first enrollment, but not before July 1 of that school year. (5 CCR 11511 Education Code 313, 52164.1; 5 CCR 11518.5)~~

~~The CELDT shall be administered in accordance with 5 CCR 11511-11516.7.~~

Each year after a student is identified as an English learner and until the student is redesignated as English proficient, the summative assessment of the ELPAC shall be administered to the student during a four-month period after January 1 as determined by the California Department of Education. (Education Code 313)

Education for English Language Learners

~~Administration of the ELPAC, including the use of variations and accommodations in test administration may be provided pursuant to 5 CCR 11516.1-11516.7~~ **when authorized, shall be conducted in accordance with test publisher instructions and 5 CCR 11518.5-11518.35.** Any student with a disability shall take the CELDT with those accommodations for testing that the student has regularly used during instruction and classroom assessment as delineated in the student's individualized education program (IEP) or Section 504 plan that are appropriate and necessary to address the student's individual needs. . If he/she is unable to participate in the assessment or a portion of the assessment with such accommodations, he/she shall be administered an alternate assessment for English language proficiency as set forth in his/her IEP. (5 CCR 11516.5 – 11516.7)

(cf. 6152.51 – State Academic Achievement Tests)

(cf. 6159 - Individualized Education Program)

(cf. 6162.51 - State Academic Achievement Tests)

(cf. 6164.6 - Identification and Education under Section 504)

Parental Notifications

~~district CELDT. (5 CCR 11511.5)~~

The **Superintendent or designee** shall notify parents/guardians of their child's results on the **ELPAC** within 30 calendar days following receipt of the results from the test contractor **or, if the results are received from the test contractor after the last day of instruction for the school year, within 15 working days of the start of the next school year.** (Education Code 52164.1; 5 CCR 11518.15)

(cf. 5145.6 - Parental Notifications)

~~At the beginning of each school year, each~~ **The** parents/guardians of a student participating in, or identified for participation in, a language instruction program supported by federal **Title I or Title III** funds shall be informed receive notification of the assessment of his/her child's **the student's** English proficiency. ~~of the placement of their child in a structured English immersion program and shall be notified of an opportunity to apply for a parental exception waiver.~~ **Such notice shall be provided** ~~Not~~ not later than 30 calendar days after the beginning of the school year **or, if the student is identified for program participation during the school year, within two weeks of the student's placement in the program.** The notice shall include all of the following: (Education Code 3103.2, 440 5 CCR 11309-20 USC 6312)

1. The reason for the **identification of the** student's classification as an English language learner **and the need for placement in a language acquisition program**

Education for English Language Learners

2. The level of English proficiency, *how the level was assessed, and the status of the student's academic achievement*

3. A description of the *language acquisition* program *in which the student is, or will be, participating* for English language development instruction, including a description of all of the following:

a. *The methods of instruction used in the program and in other available programs, including how such programs differ in content, instructional goals, and the use of English and a native language in instruction*

b. The manner in which the program will meet the educational strengths and needs of the student

c. The manner in which the program will help the student develop his/her English proficiency and meet age-appropriate academic standards *for grade promotion and graduation*

d. The specific exit requirements for the program, the expected rate of transition from the program into classrooms not tailored for English language learners students, and the expected rate of graduation *from secondary* schools-if applicable

e. Where the student has been identified for special education, the manner in which the program meets the requirements of the student's IEP

4. *As applicable, the identification of a student as a long-term English learner or at risk of becoming a long-term English learner, as defined in Education Code 313.1, and the manner in which the program for English language development instruction will meet the educational strengths and needs of such students and help such students develop English proficiency and meet age-appropriate academic standards*

5. Information regarding *about a the* parent/guardian's *option right* to decline *have to allow* the student to become enrolled in the program or to choose to allow the student to become enrolled in an alternative program *immediately removed from a program upon the parent/guardian's request*

6. *Information regarding a parent/guardian's option to decline to enroll the student in the program or to choose another program or method of instruction, if available*

7. Information designed to assist a parent/guardian in selecting among available programs, if more than one program is offered

Education for English Language Learners

Parental Exception Waivers

~~A parent/guardian may, by personally visiting the school, request that the district waive the requirements pertaining to the placement of his/her child in a structured English immersion program if one of the following circumstances exists:— (Education Code 310-311)~~

~~1.—— The student already possesses good English language skills, as measured by standardized tests of English vocabulary comprehension, reading and writing, in which the student scores at or above the state average for his/her grade level or at or above the fifth-grade average, whichever is lower.~~

~~2.—— The student is age 10 years or older, and it is the informed belief of the school principal and educational staff that an alternate course of study would be better suited to the student's rapid acquisition of basic English skills.~~

~~3.—— Students with special needs: The student already has been placed, for a period of not less than 30 calendar days during that school year, in an English language classroom and it is subsequently the informed belief of the school principal and educational staff that the student has special physical, emotional, psychological or educational needs and that an alternate course of educational study would be better suited to the student's overall educational development.~~

~~Upon request for a waiver, the Superintendent or designee shall provide to the parents/guardians pursuant to item #2 or #3 above. Parents/guardians shall be informed in writing of any recommendation for an alternative program made by the principal and staff and shall be given notice of their right to refuse to accept the recommendation. The notice shall include a full description of the recommended alternative program and the educational materials to be used for the alternative program as well as a description of all other programs available to the student. If the parent/guardian elects to request the alternative program recommended by the principal and educational staff, the parent/guardian shall comply with district procedures and requirements otherwise applicable to a parental exception waiver, including Education Code 310. — (Education Code 311; 5 CCR 11309)~~

~~When evaluating waiver requests pursuant to item #1 above and other waiver requests for those students for whom standardized assessment data are not available, other equivalent assessment measures may be used. These equivalent measures may include district standards and assessment and teacher evaluations of such students.~~

~~Parental exception waivers pursuant to item #2 above shall be granted if it is the informed belief of the principal and educational staff that an alternate course of educational study would be better suited to the student's rapid acquisition of basic English language skills.— (Education Code 311)~~

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~~Parental exception waivers pursuant to item #3 above shall be granted by the Superintendent if it is the informed belief of the principal and educational staff that, due to the student's special physical, emotional, psychological or educational needs, an alternate course of educational study would be better suited to the student's rapid acquisition of basic English language skills. (Education Code 311)~~

~~The principal shall consider all waiver requests made pursuant to item #3 above shall be granted by the Superintendent if it is the informed belief of the principal and educational staff that, due to the student's special physical, emotional, psychological, or educational needs, an alternate course of educational study would be better suited to the student's overall educational development. (Education Code 311)~~

~~The principal or designee shall act upon all parental exception waivers within 20 instructional days of submission to the principal. However, parental waiver requests pursuant to item #3 above shall not be acted upon during the 30 day placement in an English language classroom. Such waivers shall be acted upon no later than 10 calendar days after the expiration of that 30 day English language classroom placement or within 20 instructional days of submission of the waiver to the principal, whichever is later. (5 CCR 11309)~~

~~Any individual schools in which 20 students or more of a given grade level receive a waiver shall offer an alternative class where the students are taught English and other subjects through bilingual education techniques or other generally recognized educational methodologies permitted by law. Otherwise, they students shall be allowed to transfer to a public school in which such a class is offered. (Education Code 310)~~

~~In cases where a parental exception waiver pursuant to item #2 or #3 above is denied, the parent/guardian shall be informed in writing of the reason(s) for the denial and advised that he/she may appeal the decision to the Board if the Board authorizes such an appeal, or to the court. (5 CCR 11309)~~

~~Waiver requests shall be renewed annually by the parent/guardian. (Education Code 310)~~

Language Acquisition Programs

Whenever parents/guardians of enrolled students, and those enrolled for attendance in the next school year, request that the district establish a specific language acquisition program in accordance with Education Code 310, such requests shall be addressed through the following process: (5 CCR 11311)

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1. The school shall make a written record of each request, including any request submitted verbally, that includes the date of the request, the names of the parent/guardian and student making the request, a general description of the request, and the student's grade level on the date of the request. As needed, the school shall assist the parent/guardian in clarifying the request. All requests shall be maintained for at least three years from the date of the request.

2. The school shall monitor requests on a regular basis and notify the Superintendent or designee when the parents/guardians of at least 30 students enrolled in the school, or at least 20 students in the same grade level, request the same or a substantially similar type of language acquisition program. If the requests are for a multilingual program model, the district shall consider requests from parents/guardians of students enrolled in the school who are native English speakers in determining whether this threshold is reached.

3. If the number of parents/guardians described in item #2 is attained, the Superintendent or designee shall:

a. Within 10 days of reaching the threshold, notify the parents/guardians of students attending the school, the school's teachers, administrators, and the district's English learner parent advisory committee and parent advisory committee, in writing, of the requests for a language acquisition program

b. Identify costs and resources necessary to implement any new language acquisition program, including, but not limited to, certificated teachers with the appropriate authorizations, necessary instructional materials, pertinent professional development for the proposed program, and opportunities for parent/guardian and community engagement to support the proposed program goals

c. Within 60 calendar days of reaching the threshold number of parents/guardians described in item #2 above, determine whether it is possible to implement the requested language acquisition program and provide written notice of the determination to parents/guardians of students attending the school, the school's teachers, and administrators

d. If a determination is made to implement the language acquisition program, create and publish a reasonable timeline of actions necessary to implement the program. If a determination is made that it is not possible to implement the program, provide a written explanation of the reason(s) the program cannot be provided.

The district shall notify parents/guardians at the beginning of each school year or upon the student's enrollment regarding the process to request a language acquisition program, including a dual-language immersion program, for their child. The notice shall also include

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the following: (5 CCR 11309, 11310)

- 1. A description of the programs provided, including structured English immersion*
- 2. Identification of any language to be taught in addition to English when the program includes instruction in a language other than English*
- 3. The manner in which the program is designed using evidence-based research and includes both designated and integrated English language development*
- 4. The manner in which the district has allocated sufficient resources to effectively implement the program, including, but not limited to, certificated teachers with the appropriate authorizations, necessary instructional materials, pertinent professional development, and opportunities for parent/guardian and community engagement to support the program goals*
- 5. The manner in which the program will, within a reasonable period of time, lead to language proficiency and achievement of the state-adopted content standards in English and, when the program includes instruction in another language, in that other language*
- 6. The process to request establishment of a language acquisition program not offered at the school*
- 7. For any dual-language immersion program offered, the specific languages to be taught. The notice also may include the program goals, methodology used, and evidence of the proposed program's effectiveness.*

Reclassification/Redesignation

The district shall continue to provide additional and appropriate educational services to English language learners for the purposes of overcoming language barriers until they have: (5 CCR 11302)

1. Demonstrated English language proficiency comparable to that of the district's average native English language speakers
2. Recouped any academic deficits which may have been incurred in other areas of the core curriculum as a result of language barriers

English language learners shall be reclassified as fluent English proficient when they are able to comprehend, speak, read and write English well enough to receive instruction in the English

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language *mainstream* classroom and make academic progress at a level substantially equivalent to that of students of the same age or grade whose primary language is English and who are in the regular course of study. (Education Code 52164.6)

The following measures shall be *procedures* used to determine whether an English language learner shall be reclassified as fluent English proficient *shall include, but not be limited to: (Education Code 313, 52164.6; 5 CCR 11303)*

1. Assessment of English language proficiency using an objective assessment instrument, including, but not limited to, the ~~CELDT~~ *ELPAC*.
2. Participation of the student's classroom teacher and any other certificated staff with direct responsibility for teaching or placement decisions related to the student.
3. Parent/guardian *involvement including:*
 - ~~a. opinion and consultation. The Superintendent or designee shall provide a~~ *Notice to* parents/guardians ~~with~~ of *language* reclassification process and ~~a description of the and of his/her~~ *the parent/guardian's* opportunity to participate ~~in the process and shall encourage his/her involvement in the process.~~
 - b. Encouragement of parent/guardian participation in the district's reclassification procedure, including seeking parent/guardian opinion and consultation during the reclassification process*
4. Student performance on ~~a statewide~~ *an objective* assessment of basic skills in English *that shows whether the student is performing at or near grade level.*

The Superintendent or designee shall monitor the progress of reclassified students to ensure their correct classification and placement. (5 CCR 11304)

~~The Superintendent or designee shall be monitored~~ ~~Students~~ for at least two years following their reclassification ~~to determine. As part of this evaluation, identify whether the student needs any additional academic support~~ *is needed* to ensure his/her language and academic success.

Advisory Committees

A parent/guardian advisory committee shall be established ~~At~~ the district level when there are more than 50 English language learners in the district and at ~~each~~ *the* school level ~~with~~ *when there are* more than 20 English language learners *at the school.*; Parents/guardians of English language learners shall constitute committee membership in at least the same percentage as their

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children represent of the total number of students in the school. ~~advisory committees shall be maintained to serve the advisory functions specified in law.~~ (Education Code 52176; 5 CCR 11308)

The district's English language advisory committee shall advise the Board on at least the following tasks: (5 CCR 11308)

1. The development of a ~~district master~~ plan of education programs and services for English learners, taking into consideration the school site plans for English learners
2. The districtwide needs assessment on a school-by-school basis
3. Establishment of a district program, goals and objectives for programs and services for English learners
4. Development of a plan to ensure compliance with applicable teacher or aide requirements
5. Administration of the annual language census
6. Review of and comment on the district's reclassification procedures
- ~~7. Review of and comments on the written notification required to be sent to parents/guardians pursuant to 5 CCR 11300-11316~~

(cf. 0420 - School Plans/Site Councils)
(cf. 1220 - Citizen Advisory Committees)
(cf. 5020 - Parent Rights and Responsibilities)
(cf. 6020 - Parent Involvement)

In order to assist *the* advisory ~~members~~ *committee* in carrying out ~~their~~ *its* responsibilities, the Superintendent or designee shall ensure that committee members receive appropriate training and materials. This training shall be planned in full consultation with the members. (5 CCR 11308)

LCAP Advisory Committee

When there are at least 15 percent English learners in the district, with at least 50 students who are English learners, a district-level English learner parent advisory committee shall be established to review and comment on the district's local control and accountability plan (LCAP) in accordance with BP 0460 - Local Control and Accountability Plan. The committee shall be composed of a majority of parents/guardians of English learners. (Education Code

Instruction

AR 6174 (k)

Education for English Language Learners

52063; 5 CCR 11301, 15495)

(cf. 0460 - Local Control and Accountability Plan)

The advisory committee established pursuant to 5 CCR 11308, as described in the section "Advisory Committee" above, could serve as the LCAP English learner advisory committee if its composition includes a majority of parents/guardians of English learners.

Regulation approved:
~~November 20, 2014~~ *September 12, 2019*

SIERRA SANDS UNIFIED SCHOOL DISTRICT
Ridgecrest, California

7. POLICY DEVELOPMENT AND REVIEW

7.2 Approval of Revisions to Board Policy 5123, Promotion/Acceleration/Retention

BACKGROUND INFORMATION: The Assistant Superintendent of Curriculum and Instruction has reviewed selected board policies and administrative regulations as a result of recommendations for revisions from the California School Boards Association (CSBA) policy service.

CURRENT CONSIDERATIONS: Board Policy (BP) 5123, Promotion/Acceleration/Retention, was last updated by the district in August 2018. CSBA updated this policy in July 2019 to make minor revisions reflecting current law pertaining to the requirement to provide remedial instruction to students who are recommended for retention or are identified as being at risk for retention.

FINANCIAL IMPLICATIONS: None.

SUPERINTENDENT’S RECOMMENDATION: It is recommended that the board approve revisions to Board Policy 5123, Promotion/Acceleration/Retention, as presented.

Promotion/Acceleration/Retention

The Governing Board expects students to progress through each grade within one school year. Toward this end, instruction shall be designed to accommodate the variety of ways that students learn and provide strategies for addressing academic deficiencies as needed.

Students shall progress through the grade levels by demonstrating growth in learning and meeting grade-level standards of expected student achievement.

(cf. 6011 - Academic Standards)

(cf. 6146.1 - High School Graduation Requirements)

(cf. 6146.5 - Elementary/Middle School Graduation Requirements)

(cf. 6170.1 - Transitional Kindergarten)

When high academic achievement is evident, the teacher may recommend a student for acceleration to a higher grade level. The student's maturity level shall be taken into consideration in making a determination to accelerate a student.

Teachers shall identify students who should be retained or who are at risk of being retained at their current grade level as early as possible in the school year and as early in their school careers as practicable. Such students ~~may~~ shall be identified at the following grade levels: (Education Code 48070.5)

1. Between grades 1 and 2
2. Between grades 2 and 3
3. Between grades 3 and 4
4. Between grades 4 and 5
5. Between the end of the intermediate grades and the beginning of the middle school grades
6. Between the end of the middle school grades and the beginning of the high school grades

Students shall be identified for retention on the basis of failure to meet minimum levels of proficiency, as indicated by grades and the following additional indicators of academic achievement:

Promotion/Acceleration/Retention

1. Common summative assessments
2. Student Assistance Team recommendation based upon a minimum of two cycles of intervention and progress monitoring within the academic school year.

(cf. 5121 - Grades/Evaluation of Student Achievement)

Students between grades 1 and 2 shall be identified primarily on the basis of their level of proficiency in reading.

Students between grades 2 and 3 and grades 3 and 4 shall be identified primarily on the basis of their level of proficiency in reading. Proficiency in reading, English language arts, and mathematics shall be the basis for identifying students between grades 4 and 5, between intermediate and middle school grades, and between middle school grades and high school grades. (Education Code 48070.5)

(cf. 6142.91 - Reading/Language Arts Instruction)

(cf. 6142.92 - Mathematics Instruction)

If a student does not have a single regular classroom teacher, the Superintendent or designee shall specify the teacher(s) responsible for the decision to promote or retain the student. (Education Code 48070.5)

The teacher's decision to promote or retain a student may be appealed in accordance with AR 5123 - Promotion/Acceleration/Retention.

When a *any* student in grades 1-9 is ~~retained~~ recommended for retention *or is identified as being at risk for retention*, the Superintendent or designee shall offer an appropriate program of remedial instruction to assist the student in meeting grade-level expectations. ~~The district also may offer supplemental instruction to a student in grades 2-6 who is identified as being at risk of retention.~~ (Education Code ~~37252.2, 37252.8,~~ 48070.5)

(cf. 6176 - Weekend/Saturday Classes)

(cf. 6177 - Summer Learning Programs)

(cf. 6179 - Supplemental Instruction)

Legal Reference:

EDUCATION CODE

~~37252-37254.1~~ Supplemental instruction

~~41505-41508~~ Pupil Retention Block Grant

46300 Method of computing average daily attendance

Students

BP 5123 (c)

Promotion/Acceleration/Retention

48010 Admittance to first grade

48011 Promotion/retention following one year of kindergarten

48070-48070.5 Promotion and retention

56345 Elements of individualized education ~~plan~~ *program*

60640-60649 California Assessment of Student Performance and Progress

CODE OF REGULATIONS, TITLE 5

200-202 Admission and exclusion of students

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

FAQs Promotion, Retention, and Grading (students with disabilities)

FAQs Pupil Promotion and Retention

Kindergarten Continuance Form

WEB SITES

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

California Department of Education: <http://www.cde.ca.gov>

Policy adopted:

~~July 19, 2018~~ *September 12, 2019*

SIERRA SANDS UNIFIED SCHOOL DISTRICT

Ridgecrest, California

7. POLICY DEVELOPMENT AND REVIEW

7.3 Approval of Revisions to Board Policy 6179, Supplemental Instruction

BACKGROUND INFORMATION: The Assistant Superintendent of Curriculum and Instruction has reviewed selected board policies and administrative regulations as a result of recommendations for revisions from the California School Boards Association (CSBA) policy service.

CURRENT CONSIDERATIONS: Board Policy (BP) 6179, Supplemental Instruction, is mandated pursuant to Education Code 48070.5. BP 6179 was last updated by the district in 2018 and by CSBA in July 2019. The policy has been updated to reflect current law requiring the provision of remedial instruction to students who are recommended for retention or are identified as being at risk for retention. The policy revision also deletes reference to federal Title I program improvement which is no longer operational, and clarifies that schools identified for comprehensive or targeted school improvement may, but are not required to, offer supplemental instruction.

FINANCIAL IMPLICATIONS: None.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the board approve revisions to Board Policy 6179, Supplemental Instruction, as presented.

Supplemental Instruction

The Governing Board recognizes that high-quality supplemental instruction ~~programs~~ can motivate and support students to attain grade-level academic standards, overcome academic deficiencies, and/or acquire critical skills. The district shall offer programs of direct, systematic, and intensive supplemental instruction to meet student needs. Supplemental instruction shall be offered in accordance with law and may be used to assist the district in meeting its goals for student achievement.

- (cf. 0460 - Local Control and Accountability Plan)
- (cf. 5113.1 - Chronic Absence and Truancy)
- (cf. 5147 - Dropout Prevention)
- (cf. 6011 - Academic Standards)
- (cf. 6146.1 - High School Graduation Requirements)
- (cf. 6146.5 - Elementary/Middle School Graduation Requirements)
- (cf. 6164.5 - Student Success Teams)

Supplemental instruction may be offered during and outside the regular school day, including during the summer, before school, after school, on Saturday and/or during intersessions. When supplemental instruction is offered during the regular school day, it shall not supplant the student's instruction in the core curriculum areas or physical education.

- (cf. 5148.2 - Before/After School Programs)
- (cf. 6111 - School Calendar)
- (cf. 6112 - School Day)
- (cf. 6142.7 - Physical Education and Activity)
- (cf. 6176 - Weekend/Saturday Classes)
- (cf. 6177 - Summer Learning Programs)

As appropriate, supplemental instruction may be provided through a classroom setting, individual or small group instruction, technology-based instruction, and/or an arrangement with a community or other external service provider.

~~(cf. 1020 - Youth Services)~~

When determined to be necessary by the principal or designee **and when** written parent/guardian consent **is** obtained for the student's participation, a student may be required to participate in supplemental instruction outside the regular school day. ~~In such cases, shall be~~

Supplemental instruction shall be offered to students ~~in grades 2 through 9 who have been~~ **are retained or recommended for retention, or are identified as being at risk of retention**, at their current grade level. (Education Code ~~37252.5, 48070.5~~)

Supplemental Instruction

~~(cf. 5121 - Grades/Evaluation of Student Achievement)~~

~~(cf. 5123 - Promotion/Acceleration/Retention)~~

~~(cf. 6162.51 - State Academic Achievement Tests)~~

~~The district shall offer alternative supports designed to increase the academic achievement of socioeconomically disadvantaged students attending schools identified by the California Department of Education for program improvement for two or more consecutive years.~~

~~(cf. 0520.2 - Title I Program Improvement Schools)~~

~~(cf. 0520.3 - Title I Program Improvement Districts)~~

In addition, supplemental instruction may be offered to:

1. ~~Students who are identified as being at risk for retention based on state assessment results, grades, or other indicators~~ Students who demonstrate academic deficiencies that may jeopardize their attainment of academic standards

~~(cf. 6142.6 - Visual and Performing Arts Education)~~

~~(cf. 6142.7 - Physical Education and Activity)~~

~~(cf. 6142.91 - Reading/Language Arts Instruction)~~

~~(cf. 6142.92 - Mathematics Instruction)~~

~~(cf. 6142.93 - Science Instruction)~~

~~(cf. 6142.94 - History-Social Science Instruction)~~

~~(cf. 5121 - Grades/Evaluation of Student Achievement)~~

~~(cf. 6162.51 - State Academic Achievement Tests)~~

2. High school students who need support to successfully complete courses required for graduation

~~3.~~

Legal Reference:

EDUCATION CODE

37200-37202 School calendar

37223 Weekend classes

~~37252-37254.1 - Supplemental instruction, summer school~~

42238.01-42238.075 Local control funding formula

46100 Length of school day

Supplemental Instruction

48070-48070.5-6 Promotion and retention

48200 Compulsory education

48985 Translation of notices

51210-51212 Courses of study, elementary schools

51220-51228 Courses of study, secondary schools

52060-52077 Local control and accountability plan

60603 Definitions, core curriculum areas

60640-60649 California Assessment of Student Performance and Progress

CODE OF REGULATIONS, TITLE 5

11470-11472 Summer school

UNITED STATES CODE, TITLE 20

6311 State plan

Management Resources:

~~CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS~~

~~Every Student Succeeds Act 2016-17 School Year Transition Plan, April 2016~~

WEB SITES

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

California Department of Education: <http://www.cde.ca.gov>

U.S. Department of Education: <http://www.ed.gov>

Policy

adopted: ~~June 14, 2018~~ **September 12, 2019**

SIERRA SANDS UNIFIED SCHOOL DISTRICT

Ridgecrest, California

8. PERSONNEL ADMINISTRATION

8.1 CERTIFICATED PERSONNEL

8.11 RESIGNATION, TERMINATION*, SEPARATION**, RETIREMENT***

8.12 LEAVE OF ABSENCE

8.13 EMPLOYMENT

8.14 CHANGE OF STATUS

RECOMMENDED ACTION: To approve certificated personnel actions as presented.

8.2 CLASSIFIED PERSONNEL

8.21 RESIGNATION, TERMINATION*, SEPARATION**, RETIREMENT***

8.22 LEAVE OF ABSENCE

8.23 EMPLOYMENT

8.24 CHANGE OF STATUS

RECOMMENDED ACTION: To approve classified personnel actions as presented.

8. PERSONNEL ADMINISTRATION

8.1 CERTIFICATED PERSONNEL

8.11 RESIGNATION, TERMINATION*, SEPARATION**, RETIREMENT***

John Mullet
Math/Elective – Murray
Effective 8-20-19

Timothy Stanton
SDC – Burroughs
Effective 8-19-19

8.12 LEAVE OF ABSENCE

8.13 EMPLOYMENT

Mark McKinney
4th Grade – Richmond
Effective 8-19-19

Substitute Teachers for 2019-20 year:
Timothy Lomba
David Lupton
Lindsay Savage
Heather Urich

8.14 CHANGE OF STATUS

Derek Akin
From Social Science – Monroe
To Social Science – Burroughs
Effective 8-7-19

Sandra Castro
From Spanish – Burroughs
To Assistant Principal – Burroughs
Effective 7-22-19

8. PERSONNEL ADMINISTRATION

8.1 CERTIFICATED PERSONNEL

8.14 CHANGE OF STATUS (continued)

Christine Cline
From 1st Grade – Gateway
To 3rd Grade – Gateway
Effective 8-7-19

Maria Coit
From Art – Burroughs
To Art – Murray
Effective 8-7-19

Elijah Collpits
From Social Science – Burroughs
To TOSA – Burroughs
Effective 8-7-19

Marla Cosner
From English/History/Music – Mesquite
To Art – Monroe
Effective 8-7-19

Rachel Dorfmeister
From RSP – Burroughs
To TOSA – Monroe
Effective 8-7-19

Rose Douglas
From Counselor – Monroe
To Counselor – Burroughs
Effective 8-2-19

Aurora Doyle
From 2/3 Combination – Inyokern
To 2/3 Combination – Richmond
Effective 8-19-19

8. PERSONNEL ADMINISTRATION

8.1 CERTIFICATED PERSONNEL

8.14 CHANGE OF STATUS (continued)

Karrie Durtschi
From 5th Grade – Pierce
To 3rd Grade – Pierce
Effective 8-7-19

Rachel Escobar
From Kindergarten – Pierce
To TK/K Combination – Pierce
Effective 8-7-19

Traci Freese
From 4th Grade – Gateway
To Project Teacher – Las Flores
Effective 8-7-19

Felicia Field
From 2/3 Combination – Richmond
To 2nd Grade – Richmond
Effective 8-7-19

Robin Gabriel
From Counselor - Richmond
To Counselor – Monroe
Effective 8-2-19

Colleen Howell
From TK/K Combination – Inyokern
To Art – Burroughs
Effective 8-7-19

Ellen Knehans
From 5th Grade – Gateway
To 4th Grade – Gateway
Effective 8-7-19

8. PERSONNEL ADMINISTRATION

8.1 CERTIFICATED PERSONNEL

8.14 CHANGE OF STATUS (continued)

Robyn Loftis
From 3rd Grade – Pierce
To Social Science – Monroe
Effective 8-7-19

Diedra Loudin
From Social Science – Monroe
To SDC – Richmond
Effective 8-7-19

Ann Lusher
From 3rd Grade – Gateway
To 2nd Grade – Gateway
Effective 8-7-19

Shelley MacKenzie
From Science – Murray
To TOSA – Murray
Effective 8-7-19

Kimberley Mark
From RSP – Burroughs
To SDC – Burroughs
Effective 8-7-19

Julianne Marvin
From TK/K Combination – Gateway
To Mental Health Associate – SELPA
Effective 8-2-19

Kathy McCoy
From 2nd Grade – Pierce
To 3rd Grade – Pierce
Effective 8-7-19

8. PERSONNEL ADMINISTRATION

8.1 CERTIFICATED PERSONNEL

8.14 CHANGE OF STATUS (continued)

Donnie Meech
From Art – Murray
To 3rd Grade – Gateway
Effective 8-7-19

Carla Metelko
From 3rd Grade – Gateway
To TK/K Combination – Gateway
Effective 8-7-19

Heidi Miller-Costanzo
From History/Elective – Monroe
To Social Science – Murray
Effective 8-7-19

Lisa Mitchel
From RSP – Gateway
To SDC – Pierce
Effective 8-7-19

Melissa Moroz
From RSP – Richmond
To SDC – Richmond
Effective 8-7-19

Alexis Olige
From 4th Grade – Pierce
To 4th Grade – Las Flores
Effective 8-7-19

Christopher Ostermann
From TOSA – Curriculum
To Assistant Principal – Burroughs
Effective 7-22-19

8. PERSONNEL ADMINISTRATION

8.1 CERTIFICATED PERSONNEL

8.14 CHANGE OF STATUS (continued)

Soledad Park
From 5th Grade – Las Flores
To 5th Grade – Pierce
Effective 8-7-19

Sarah Polen
From 1st Grade – Richmond
To 2nd Grade – Richmond
Effective 8-7-19

Bree Smith
From 2nd Grade – Faller
To 5th Grade – Faller
Effective 8-7-19

Curtis Sweet
From Mental Health Associate – SELPA
To Counselor – Burroughs
Effective 8-2-19

Fernando Vargas
From 2nd Grade – Pierce
To Spanish – Burroughs
Effective 8-7-19

Virginia Weisz
From 2nd Grade – Richmond
To 2nd Grade – Pierce
Effective 8-7-19

Kiahna Williams
From 2nd Grade – Richmond
To 2nd Grade – Pierce
Effective 8-7-19

8. PERSONNEL ADMINISTRATION

8.1 CERTIFICATED PERSONNEL

8.14 CHANGE OF STATUS (continued)

Erin Zobell
From SDC – Richmond
To Preschool SDC – Gateway
Effective 8-7-19

8. PERSONNEL ADMINISTRATION

8.2 CLASSIFIED PERSONNEL

8.21 RESIGNATION, TERMINATION*, SEPARATION**, RETIREMENT***

Maisy Ball
5 ½ hr. Paraprofessional I – Richmond
Effective 8-8-19

Dawn Farrell
8 hr. Clerk III – Burroughs
Effective 9-30-19

Eric Freiberg
8 hr. Computer Repair Technician – Technology
Effective 8-28-19

Surekha Hemani
8 hr. Budget Analyst – Business Office
Effective 8-22-19

Adrianna Ramirez Garcia
5 ½ hr. Paraprofessional I – Richmond
Effective 8-13-19

8.22 LEAVE OF ABSENCE

8.23 EMPLOYMENT

JR Arreola
2 hr. Noon Duty Supervisor – James Monroe
Effective 8-13-19

Gillian Brannon
4 hr. Clerk II – James Monroe
Effective 8-13-19

Ronnell Cannon
5 ½ hr. Paraprofessional I VocoVision – Gateway
Effective 8-13-19

8. PERSONNEL ADMINISTRATION

8.2 CLASSIFIED PERSONNEL

8.23 EMPLOYMENT (continued)

Karly Castelo
2 hr. Noon Duty Supervisor – Murray
Effective 8-13-19

Mallory Deuel
3 ½ hr. Food Service Asst. I – Faller
Effective 8-13-19

Katelyn Hedman
5 ½ hr. Paraprofessional I - Richmond
Effective 8-13-19

Benn Hoyrup
7 ¼ hr. Paraprofessional I – Burroughs
Effective 8-13-19

Sarah Hunter
5 ½ hr. Paraprofessional I – Faller
Effective 8-13-19

Torrey Lopresti
6 ½ hr. Computer Paraprofessional I – Richmond
Effective 8-13-19

Tiffany Mosher
5 ½ hr. Paraprofessional I – Richmond
Effective 8-15-19

Bessy Perez
5 ½ hr. Paraprofessional I – Richmond
Effective 8-13-19

8. PERSONNEL ADMINISTRATION

8.2 CLASSIFIED PERSONNEL

8.23 EMPLOYMENT (continued)

Brittany Rogers
5 ½ hr. Paraprofessional I – Inyokern
Effective 8-13-19

Mary Sims
1 ½ hr. Food Service Asst. I – Faller
And 4 ½ hr. Food Service Asst. I – Faller
Effective 8-16-19

Kirstie Tidball
5 ½ hr. Paraprofessional I – Pierce
Effective 8-13-19

Katherine Williard
2 ¾ hr. Paraprofessional I – Gateway
Effective 8-13-19

Roxannz Weddle Borquez
5 ½ hr. Paraprofessional I – Richmond
Effective 8-13-19

Rayah Witt
5 ½ hr. Paraprofessional I – Inyokern
Effective 8-13-19

Food Service Student Workers for the 2019 -2020 School Year:

Tamar Allen
Seth Arnold
James Davies
Dylan Durbin
Katelynn Fogel
Madison Krall
Logan McCormick
Tatianna Paollili
Sophia Ramirez
Kenya Pendergraft
Audrey Terry

8. PERSONNEL ADMINISTRATION

8.2 CLASSIFIED PERSONNEL

8.24 CHANGE OF STATUS

Marie Andrews

From: 6 ½ hr. School Bus Driver I – Transportation

To: 6 ¼ hr. School Bus Driver I – Transportation

Effective 8-13-19

Tammy Anderson

From: 5 ½ hr. Paraprofessional I – Richmond

To: 5 ½ hr. Paraprofessional I – Inyokern

Effective 8-13-19

Danielle Bertrand

From: 6 hr. School Bus Driver I – Transportation

To: 8 hr. School Bus Driver I – Transportation

Effective 8-13-19

Lisa Castillo

From: 6 ¾ hr. Paraprofessional I – James Monroe

To: 6 ¾ hr. Paraprofessional II – James Monroe

Effective 8-13-19

Shannon Cunningham

From: 5 ½ hr. Paraprofessional II – Richmond

To: 5 ½ hr. Paraprofessional II – Inyokern

Effective 8-13-19

Susi Fairall

From: 8 hr. School Bus Driver I – Transportation

To: 7 ½ hr. School Bus Driver I – Transportation

Effective 8-13-19

Avel Galvan

From: 5 ½ hr. Paraprofessional I – Richmond

And 1 ½ hr. Monitor - Transportation

To: 8 hr. Custodian – Richmond

Effective 8-19-19

8. PERSONNEL ADMINISTRATION

8.2 CLASSIFIED PERSONNEL

8.24 CHANGE OF STATUS (continued)

Gina McCollum
Added 2 hr. Paraprofessional I – Inyokern
Effective 8-22-19

Autumn Peach
From: 6 hr. School Bus Driver I – Transportation
To: 6 ½ hr. School Bus Driver I – Transportation
Effective 8-13-19

Lisa Piepmeier
Added ½ hr. Noon Duty Supervisor – Las Flores
Effective 8-14-19

Kristen Wheeler
From: 5 ½ hr. Paraprofessional I – Murray
To: 6 ½ hr. Computer Paraprofessional - Gateway
Effective 8-13-19

8. PERSONNEL ADMINISTRATION

8.3 Adoption of Resolution #5 1920 Week of the School Administrator

BACKGROUND INFORMATION: The California Department of Education encourages districts to recognize October 13th through the 19th as Week of the School Administrator (California Education Code Section 44015.1). 44015.1. In observance of the importance of educational leadership at the school, school district, and county levels, the second full week in the month of October of each year shall be designated as Week of the School Administrator. Schools, school districts, and county superintendents of schools are encouraged to observe the week with public recognition of the contribution that school administrators make to successful pupil achievement. California has approximately 15,000 certificated and classified administrators who provide leadership and support to the educational programs of California's public schools.

CURRENT CONSIDERATIONS: Resolution #5 1920 declares the week of October 13 through October 19, 2019 as the Week of the School Administrator in the Sierra Sands Unified School District. The resolution also declares that in Sierra Sands Unified School District, certificated and classified administrators provide support to our schools, programs, and students in many ways. They develop and implement curriculum by selecting textbooks and instructional materials. Site administrative teams ensure that effective and innovative classroom instruction is promoted on a daily basis. Certificated and classified administrators manage departmental and site budgets, and maintain school and district facilities. District administrators provide student transportation and nutrition programs to our students and their families, as well as guidance and staff development that improve teacher effectiveness in the classroom.

The board's adoption of Resolution #5 1920 declaring October 13 through October 19, 2019, as Week of the School Administrator will allow the district to formally recognize the outstanding dedication and professionalism of its administrative staff, both certificated and classified. A copy of Resolution #5 1920 will be displayed at all district schools and sites.

FINANCIAL IMPLICATIONS: None.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the board adopt Resolution #5 1920 as presented and approve October 13 through October 19, 2019, as the Week of the School Administrator in Sierra Sands Unified School District.

BEFORE THE BOARD OF EDUCATION OF THE
SIERRA SANDS UNIFIED SCHOOL DISTRICT
County of Kern, State of California

IN THE MATTER REGARDING _____)
WEEK OF THE SCHOOL ADMINISTRATOR))

RESOLUTION #5 1920

WHEREAS, leadership matters for California’s public education system and the more than six million students it serves; and

WHEREAS, school administrators are passionate, lifelong learners who believe in the value of quality public education; and

WHEREAS, the title “school administrator” is a broad term used to define many education leadership posts; Superintendents, assistant superintendents, principals, assistant principals, special education and adult education leaders, curriculum and assessment leaders, school business officials, classified educational leaders, and other school district employees are considered administrators; and

WHEREAS, providing quality service for student success is paramount for the profession; and

WHEREAS, public schools operate with lean management systems; and Across the nation, public schools employ fewer managers and supervisors than most public and private sector industries including transportation, food service, manufacturing, utilities, construction, publishing and public administration; and

WHEREAS, school leaders depend on a network of support from school communities – fellow administrators, teachers, parents, students, businesses, universities, community and faith-based organizations, elected officials and district and county staff and resources – to promote ongoing student achievement and school success; and

WHEREAS, research shows great schools are led by great principals, and great districts are led by great superintendents. These site leaders are supported by extensive administrative networks throughout the state; and

WHEREAS, the State of California has declared October 13-19, 2019 as the “Week of the School Administrator” in Education Code 44015.1; and

WHEREAS, the future of California’s public education system depends upon the quality of its leadership;

NOW THEREFORE, BE IT RESOLVED by the governing board of the Sierra Sands Unified School District that all school leaders in the Sierra Sands Unified School District be commended for the contributions they make to successful student achievement.

I, Michael Scott, Vice President/Clerk of the Governing Board, certify that the above resolution, proposed by _____ and seconded by _____, was duly passed and adopted by the Governing Board of the Sierra Sands Unified School District of Kern County, California, at an official and public meeting thereof held on September 12, 2019.

AYES: _____ NOES: _____ ABSTENTIONS: _____ ABSENT: _____

DATED: _____

GOVERNING BOARD OF THE
SIERRA SANDS UNIFIED SCHOOL DISTRICT

BY: _____

TITLE: Vice President/Clerk of the Board

8. PERSONNEL ADMINISTRATION

8.4 Approval of Resolutions #7 1920, #8 1920, and #9 1920, Teachers Teaching Out of Their Major/Minor Field or Area

BACKGROUND INFORMATION: Education Code Sections 44263, 44256, and 44258.2 require the board to adopt resolutions in order for the district to assign teachers in areas or subjects other than their credentialed field or area.

CURRENT CONSIDERATIONS: A total of fifteen teachers within the district have been assigned to teach in areas other than their credentialed field or area. They have, however, completed the required coursework to enable them to teach the designated subjects or grade levels in accordance with the education code. Resolutions #7 1920, #8 1920, and #9 1920 are necessary to assign these teachers in areas or subjects other than their credentialed field or area. It is important to note that these are all credentialed teachers. The resolutions simply serve as vehicles to allow the district greater flexibility in teacher assignments while still being in compliance with the credentialing laws.

FINANCIAL IMPLICATIONS: None.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the Board of Education adopt Resolutions #7 1920, #8 1920, and #9 1920 as presented.

SIERRA SANDS UNIFIED SCHOOL DISTRICT
113 Felspar
Ridgecrest, CA 93555

RESOLUTION #7 1920

On motion of Trustee _____, seconded by Trustee
_____, Resolution # 7 1920 was adopted as follows:

BE IT RESOLVED BY THE GOVERNING BOARD OF THE SIERRA SANDS UNIFIED SCHOOL DISTRICT AND HEREBY ORDERED THAT:

In accordance with Education Section #44258.2, the following listed teacher(s) holding a valid single subject teaching credential in the State of California may be assigned, with his/her consent, to teach in subjects other than major or minor fields or subjects named on his/her credential in which he/she has completed twelve (12) or more semester hours of coursework or six (6) semester hours of upper division coursework in a departmentalized program in grades 5 through 8 in a middle school.

TEACHER:
Connie Abshire
Susan Dahms

SUBJECT:
English
Mathematics

PASSED AND ADOPTED THIS 12th day of September 2019, by the Governing Board of Sierra Sands Unified School District of Kern County, California, by the following votes:

AYES: _____ NOES: _____ ABSENT: _____

STATE OF CALIFORNIA
COUNTY OF KERN

I, Dave Ostash, Ed.D., Secretary to the Governing Board of Sierra Sands Unified School District of Kern County, California, do hereby certify that the foregoing is a full, true and correct copy of a resolution adopted by said Board at its regular meeting on September 12, 2019.

Signature

Secretary of the Governing Board
Title

SIERRA SANDS UNIFIED SCHOOL DISTRICT
113 Felspar
Ridgecrest, CA 93555

RESOLUTION #8 1920

On motion of Trustee _____, seconded by Trustee
_____, Resolution #8 1920 was adopted as follows:

BE IT RESOLVED BY THE GOVERNING BOARD OF THE SIERRA SANDS UNIFIED
SCHOOL DISTRICT AND HEREBY ORDERED THAT:

In accordance with Education Section #44263, the following listed teacher(s) who holds a valid teaching credential in the State of California may be assigned, with his/her consent, to teach in subjects other than major or minor fields or subjects named on his/her credential in which he/she has completed eighteen (18) or more semester hours of coursework or nine (9) semester hours of upper division coursework, or in a self-contained class if he/she holds at least sixty (60) hours equally distributed among the four areas of a diversified major, except in classes for special education students.

TEACHER:

Tricia Allen
Kristopher Dickson
Judith Dwyer
April Griffin
Maggie Holm
Tristan Kratz
Amy Shermer

SUBJECT:

Art
Social Science
Pre-Calculus
English/Social Science
Mathematics
Art
Mathematics

PASSED AND ADOPTED THIS 12th day of September 2019, by the Governing Board of
Sierra Sands Unified School District of Kern County, California, by the following votes:

AYES: _____

NOES: _____

ABSENT: _____

STATE OF CALIFORNIA
COUNTY OF KERN

I, Dave Ostash, Ed.D., Secretary to the Governing Board of Sierra Sands Unified School District of Kern County, California, do hereby certify that the foregoing is a full, true and correct copy of a resolution adopted by said Board at its regular meeting on September 12, 2019.

Signature

Secretary of the Governing Board
Title

SIERRA SANDS UNIFIED SCHOOL DISTRICT
113 Felspar
Ridgecrest, CA 93555

RESOLUTION #9 1920

On motion of Trustee _____, seconded by Trustee

_____, Resolution #9 1920 was adopted as follows:

BE IT RESOLVED BY THE GOVERNING BOARD OF THE SIERRA SANDS UNIFIED SCHOOL DISTRICT AND HEREBY ORDERED THAT:

In accordance with Education Section #44256, the following listed teacher(s) holding a valid multiple subject teaching credential in the State of California may be assigned, with his/her consent, to teach in subjects other than major or minor fields or subjects named on his/her credential in which he/she has completed twelve (12) or more semester hours of coursework or six (6) semester hours of upper division coursework in a departmentalized program in any grade below grade 9.

TEACHER:
Mary Campbell
Teri Cleveland
Andrew Soper
Lynn Venhaus
Tami Welsh
Steve Whiting

SUBJECT:
Science
English
Mathematics
Mathematics
Mathematics
Science

PASSED AND ADOPTED THIS 12th day of September 2019, by the Governing Board of Sierra Sands Unified School District of Kern County, California, by the following votes:

AYES: _____ NOES: _____ ABSENT: _____

STATE OF CALIFORNIA
COUNTY OF KERN

I, Dave Ostash, Ed.D., Secretary to the Governing Board of Sierra Sands Unified School District of Kern County, California, do hereby certify that the foregoing is a full, true and correct copy of a resolution adopted by said Board at its regular meeting on September 12, 2019.

Signature

Secretary of the Governing Board
Title

8. PERSONNEL ADMINISTRATION

8.5 Waiver Request Enabling the District to Assign Individuals in Certificated Positions Without Appropriate Credentials

BACKGROUND INFORMATION: Approval of the governing board is required when a district is filing for a Variable Term Waiver, Provisional Internship Permit or a Short Term Staff Permit in order to assign an individual who is not appropriately credentialed for his/her assignment.

CURRENT CONSIDERATIONS: Approval is requested for the district to submit requests to the Commission on Teacher Credentialing for a Variable Term Waiver, Provisional Intern Permit or a Short Term Staff Permit in order that the district may assign the following individuals for the 2019-2020 school year.

- Provisional Intern Permit – Multiple Subject for Gabriela Merrill, 1st Grade – Pierce Elementary School
- Variable Term Waiver – California Basic Skills Exam, Single Subject Program and English Learners Authorization for Spanish Laura Hernandez, Spanish – Burroughs High School

FINANCIAL IMPLICATIONS: None.

SUPERINTENDENT’S RECOMMENDATION: Approve the submission of request for a Variable Term Waiver, Provisional Intern Permit or a Short Term Staff Permit, in order that the above named individuals may be assigned in the designated positions for the 2019-20 school year.

9. GENERAL ADMINISTRATION

9.1 Gifts to District

CURRENT CONSIDERATIONS: The following gifts have been received: Georgine Cross made a cash donation of \$500 to be used for school supplies at Richmond and Gateway Elementary Schools, the United Methodist Church donated miscellaneous school supplies with an estimated cash value of \$1,480 to be used at all district schools, Grace Lutheran Church donated miscellaneous school supplies with an estimated cash value of \$1,700 to be used at all Sierra Sands schools, Cheryl and Daniel Warren made a cash donation of \$400 to be used at Inyokern Elementary School, and Stefanie Freund donated an HP printer with an estimated cash value of \$250 to be used in Ms. Freund's classroom at Richmond Elementary School.

FINANCIAL IMPLICATIONS: Donations provide support to the district and have a positive financial impact.

SUPERINTENDENT'S RECOMMENDATION: Accept the gifts as described and send appropriate letters of appreciation.

9. GENERAL ADMINISTRATION

9.2 Nominations for CSBA Directors-at-Large African American, American Indian, and County to the California School Boards Association (CSBA) Board of Directors _____

BACKGROUND INFORMATION: The CSBA Board of Directors is comprised of 21 regional directors as well as the officers of the association, any officer or director of the National School Boards Association who resides in California, and the president of the California County Boards of Education. In addition, there are five Directors-at-Large. The directors, along with the officers and members of the Delegate Assembly, are a vital link in the association’s governance structure ensuring that the association continues to effectively carry out its mission.

CURRENT CONSIDERATIONS: Nominations for three CSBA Directors-at-Large African American, American Indian, and County will be accepted until October 5, 2019. Any CSBA member board is eligible to nominate board members for any of these Director-at-Large seats. All nominees must serve on a CSBA member board and each nominating board must certify that the nominee has consented to be nominated at the time of nomination. The election for these two-year seats will take place during the Delegate Assembly meeting in San Diego in December.

FINANCIAL IMPLICATIONS: None.

SUPERINTENDENT’S RECOMMENDATION: The board may, if it wishes, nominate candidates for the offices of CSBA Director-at-Large African American, American Indian, and County.

11. BUSINESS ADMINISTRATION

11.1 Report to the Board: Status of Activities Associated with Resolution #3 1920, Declaring an Emergency under Public Contract Code Sections 22035 and 22050

BACKGROUND INFORMATION: On July 11, 2019, the board approved Resolution #3 1920, Declaring an Emergency under Public Contract Code Section 22035 and 22050. This resolution allows the district to expedite procurement processes in order to make necessary repairs from a series of earthquakes that occurred in the district between July 4 and July 5, 2019. The purpose of this item is to keep the board, administration, staff, and community informed about the progress of activities associated with the emergency.

CURRENT CONSIDERATIONS: Recovery activities are underway at district facilities. Ms. Pamela Smith, Assistant Superintendent of Business and Support Services, will provide an update on these activities.

FINANCIAL IMPLICATIONS: None.

SUPERINTENDENT'S RECOMMENDATION: This item is presented for informational purposes only and no action is required.

11. BUSINESS ADMINISTRATION

11.2 Adoption of Resolution #10 1920, Termination of Emergency Under Public Contract Code Sections 22035 and 22050

BACKGROUND INFORMATION: The district experienced damage to many of its facilities after a series of earthquakes struck the community in July 2019. Given the limited time available to repair the facilities for the 2019-20 school year, the board adopted Resolution # 2 1920, “Declaring an Emergency Under Public Contract Code Sections 22035 and 22050.” This allowed the district to utilize expedited procurement methods to contract for necessary repairs to its facilities. Public Contract Code section 22050 (c)(3) states: “When the governing body reviews the emergency action pursuant to paragraph (1) or (2), it shall terminate the action at the earliest possible date that conditions warrant so that the remainder of the emergency action may be completed by giving notice for bids to let contracts.”

CURRENT CONSIDERATIONS: The repairs necessary to open the schools for the 2019-20 school year have been completed, and it is the intent of the district to utilize standard procurement processes to complete the remaining work. It is therefore appropriate to terminate the emergency resolution.

FINANCIAL IMPLICATIONS: There are no financial implications associated with this resolution.

SUPERINTENDENT’S RECOMMENDATION: It is the superintendent’s recommendation that the board adopt the resolution titled “Termination of Emergency Under Public Contract Code Sections 22035 and 22050” as presented.

**RESOLUTION #10 1920 OF THE
BOARD OF TRUSTEES OF THE SIERRA SANDS UNIFIED SCHOOL DISTRICT
DECLARING THE TERMINATION OF EMERGENCY UNDER
PUBLIC CONTRACT CODE SECTIONS 22035 AND 22050**

WHEREAS, on July 11, 2019 this Board determined by a unanimous vote, that an emergency existed pursuant to Public Contract Code sections 22035 and 22050 due to two earthquakes which caused significant damage to its facilities; and

WHEREAS, Public Contract Code section 22050 (c)(3) requires this Board to terminate the emergency at the earliest possible date that conditions warrant so that the remainder of the emergency action may be completed by giving notice for bids to let contracts; and

WHEREAS, staff of the District has determined that exigent repairs sufficient to allow for the opening of District school sites have been made;

NOW, THEREFORE, IT IS RESOLVED that this Board has determined, that pursuant to Public Contract Code Sections 22035 and 22050, for the reasons set forth above, an emergency no longer exists and that notice for bids to let contracts shall be given henceforth as required by Public Contract Code section 22030 et seq.(CUPCCAA).

APPROVED AND ADOPTED by the Board of Trustees of the Sierra Sands Unified School District this 12th day of September, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Kurt Rockwell
President, Board of Education

ATTEST:

Dave Ostash, Ed.D.
Secretary, Board of Education

11. BUSINESS ADMINISTRATION

11.3 Acceptance of the 2018-19 Unaudited Actuals

BACKGROUND INFORMATION: The unaudited actuals financial report is a state required report that presents the district's actual financial activity for 2018-19 compared to the estimated actuals projected through June 30, 2019. The report contains comparative data regarding the unrestricted general fund estimated year end totals presented at the time of the 2019-20 budget adoption and the unaudited actual results of all funds for that year after the books have been closed but prior to official audit.

CURRENT CONSIDERATIONS: In reviewing the 2018-19 fiscal year, the following factors have influenced the year-end result of the district: In 2018-19 the Governor fully implemented the LCFF. Like all school districts in California, we continue to face increased expenditures, particularly large annual increases in pension contributions, all of which will necessitate monitoring the budget vigilantly year after year and responding to any changes with speed and agility. California's fiscal outlook remained stable, as did the national economy. However, it should be recognized economic indicators are pointing to a recession and at this time it is difficult to predict when it will occur.

Changes in Revenues reflect the following:

- The slight decrease in LCFF revenue is reflective of prior year adjustments for 2016-17 & 2017-18.
- Federal revenue reflects a slight increase as a result of additional Department of Defense Education Activity Impact Aid.
- Local revenue increase is related to the receipt of reimbursement from higher than anticipated interest earned.

Changes in Expenditures reflect the following:

- Higher salary expenditures reflect the increased LCAP related activities, substitute costs, and reconciliation of Position Control and health/welfare billing.
- Differences in Books & Supplies, Services, and Capital Outlay mainly reflect supplies for vehicle maintenance, and technology replacement cycles.
- Restricted program expenditures continue to rise due to continued and increased compliance mandates increasing the contribution necessary from the general fund.

It was necessary to borrow from Fund 17 to meet expenditures in the general fund in October 2018. The temporary loan was repaid in February 2019. It was also necessary to borrow from Fund 17 in January 2019 to support cash flow in Fund 40 during the final stages of the Murray Middle School and Burroughs High School projects. The temporary loan was repaid in April 2019. Cash flow continues to be monitored closely.

The district continues to meet GASB 54 requirements, and in accordance with Sierra Sands Unified School District Board Resolution #29 1011, \$2,983,452 is committed for reserve for economic uncertainties and \$1.5M of the remaining \$1,976,094 is committed to textbook adoption in the current school year and \$476,094 for future budget deficit purposes.

The dollars residing in Fund 17 (\$5,899,359) are committed for cash solvency purposes. Funds 11, 12, 13, 14, 20, 21, 25, 35, 40, and 51 ending balances are committed for the specific use of the fund and no other. Funds 14, 21, 25, 35, and 40 continue to be committed for use by the district in its facilities and modernization initiatives. The funds residing in the Inyokern Schools Financing Authority are committed for district facilities needs.

In considering 2019-20 and the out years, the following should be noted:

- The Child Nutrition Services program (Fund 13) continues to be monitored closely for potential contributions necessary from the General Unrestricted Fund.
- Expenditures are expected to continue to increase due to ever higher pension contributions, increases in services to unduplicated students, compliance with minimum wage requirements, and continuing facility repair and vehicle replacement needs.

FINANCIAL IMPLICATIONS: In accordance with guidance from the board, Sierra Sands Unified School District has been able to maintain a positive ending fund balance as well as its board required 5% reserve in the unrestricted general fund. It must be stated that while this is positive, the district continues to operate at a structural deficit due to continued fiscal pressure on district programs and reserves in the face of ever increasing demands on limited resources.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the Board of Education accept the district's unaudited actual financial report for 2018-19 as presented.

Sierra Sands Unified School District
General Fund Unrestricted
Budget Comparison Report
2018/2019 Estimated Actuals v 2018/2019 Unaudited Actuals

		COLUMN A 2018/2019 Unaudited Actuals	COLUMN B 2018/2019 Estimated Actuals	DIFFERENCE
Projected Fund Balance	Objects			
July 1 Beginning Fund Balance		\$5,779,441	\$5,779,441	
Add: Revenues *	8000-8999	\$42,986,569	\$42,296,940	
Less: Expenditures**	1000-7999	\$43,709,594	\$43,359,818	
June 30 Ending Fund Balance		\$5,056,416	\$4,716,564	
Less: Stores, Prepaid Expenses, & Revolving Cash		\$118,398	\$96,760	
Less: 5% Reserve for Economic Uncertainties		\$2,983,452	\$3,033,119	
Ending Fund Balance as of June 30		<u>\$1,954,566</u>	<u>\$1,586,685</u>	
ADD: Revenues				<i>(Column A - Column B)</i>
Local Control Funding Formula (LCFF)	8010-8099	\$45,882,335	\$45,975,268	-\$92,933 ¹
Federal Revenues	8100-8299	\$2,243,572	\$2,030,591	\$212,981 ²
Other State Revenues	8300-8599	\$1,880,048	\$1,879,347	\$701
Other Local Revenues	8600-8799	\$548,794	\$414,190	\$134,604 ³
Total Revenues		<u>\$50,554,749</u> a	<u>\$50,299,396</u>	<u>\$255,353</u>
LESS: Expenditures				<i>(Column B - Column A)</i>
Certificated Salaries	1000-1999	\$18,855,018	\$18,293,538	-\$561,480 ⁴
Classified Salaries	2000-2999	\$5,589,440	\$5,675,536	\$86,095 ⁵
Benefits - Current Employees	3000-3999	\$10,412,774	\$10,616,963	\$204,189 ⁶
Benefits - Retirees	370X & 390X	\$1,636,216	\$1,351,633	-\$284,584 ⁷
Books and Supplies	4000-4999	\$2,805,580	\$2,602,273	-\$203,308 ⁸
Services and Operating Expenses	5000-5999	\$4,268,578	\$4,353,977	\$85,399 ⁹
Capital Outlay	6000-6999	\$82,717	\$385,000	\$302,283 ¹⁰
Other Outgo	7100-7299 7400-7499	\$215,596	\$247,906	\$32,310 ¹¹
Indirect Costs	7300-7399	-\$159,399	-\$193,269	-\$33,870 ¹²
Total Expenditures		<u>\$43,706,521</u> b	<u>\$43,333,556</u>	<u>-\$372,965</u>
ADD: Interfund Transfers In				<i>(Column A - Column B)</i>
Transfers In - Fund 20 (09/10 OPEB)	8900-8929	\$38,133	\$38,133	\$0
Total Interfund Transfers In		<u>\$38,133</u> c	<u>\$38,133</u>	<u>\$0</u>
LESS: Interfund Transfers Out				<i>(Column B - Column A)</i>
Transfer Out- Fund 13 (Encroachment & Bad Debt)	7600-7629	\$3,073	\$26,262	\$23,189 ¹³
Transfer Out- Fund 17 (Golden Handshake)	7600-7629	\$0	\$0	\$0
Total Interfund Transfers Out		<u>\$3,073</u> d	<u>\$26,262</u>	<u>\$23,189</u>
LESS: Contributions (Reduction of Revenue from Unrestricted General Fund) ***				<i>(Column A - Column B)</i>
Special Education - Resource 3310	8980	-\$2,040,375	-\$2,145,427	\$105,052 ¹⁴
Special Education - Resource 6500	8980	-\$3,579,525	-\$3,849,504	\$269,979 ¹⁴
Routine Restricted Maintenance - Resource 8150	8980	-\$1,804,387	-\$1,858,026	\$53,638 ¹⁴
Resource 9021 - Sierra Vista Center	8980	-\$182,025	-\$187,631	\$5,606
Total Contributions		<u>-\$7,606,313</u> e	<u>-\$8,040,589</u>	<u>\$434,275</u>
Net Revenue less Expenditures (a + c + e) - (b + d)		<u>-\$723,025</u>	<u>-\$1,062,877</u>	<u>\$339,853</u>

* Revenues equal objects 8XXX and include total revenues, total interfund transfers in, and total encroachment contributions.

** Expenditures equal objects 1000-7999 and include total expenditures and total interfund transfers out. Indirect costs are general overhead costs paid out of the unrestricted general fund for restricted programs. Indirect costs are shown as negative because they are reimbursements to the unrestricted general fund by reducing the expense, so it is a reduction in expenses.

*** Contributions are taken from unrestricted general fund and added to the restricted general fund. They are shown as a negative because they decrease revenues

- MINUS SIGNS before a number in the **Difference** column show either decreased revenue or increased expenses. No minus sign in the **Difference** column shows increased revenue or decreased expenses.

The information presented above is accurate to the best of our knowledge.

Sierra Sands Unified School District
General Fund Unrestricted
Budget Comparison Report
2018/2019 Estimated Actuals v 2018/2019 Unaudited Actuals

- 1 The decrease in LCFF Revenues reflects prior year adjustments for FY 2016/17 & FY 2017/18.
- 2 The increase in Federal Revenues reflects receipt of Department of Defense Education Activity (DoDEA) Impact Aid.
- 3 The increase in Other Local Income reflects increased receipts from interest earned.
- 4 The increase in Certificated Salaries reflects increased costs associated with but not limited to Substitute costs, Extended Days, and LCAP
- 5 The decrease is reflective of classified positions being temporarily filled by substitutes.
- 6 This decrease is reflective of health and welfare benefit reconciliation.
- 7 See note 6.
- 8 This is reflective of increased costs in technology replacement cycles, and supplies for vehicle maintenance.
- 9 This is reflective of a slight decrease utility expenses than anticipated.
- 10 The decrease reflects postponement of anticipated capital outlay.
- 11 The decrease of expenses reflects a slightly higher reimbursement of Tax Credit for interest due on Qualified School Construction Bonds.
- 12 This reflects a slight decrease in indirect costs received from restricted resources and other funds.
- 13 Contributions to Child Nutrition Services was limited to relief of unpaid student accounts. Child Nutrition Service did not require a contribution
- 14 Contributions to Special Education, Ongoing and Major Maintenance, and Sierra Vista Center were less than anticipated.

**Sierra Sands Unified School District
General Fund Restricted
Budget Comparison Report
2018/2019 Estimated Actuals v 2018/2019 Unaudited Actuals**

Objects	COLUMN A 2018/2019 Unaudited Actuals	COLUMN B 2018/2019 Estimated Actuals	DIFFERENCE
Projected Fund Balance			
July 1 Beginning Fund Balance	\$1,590,856	\$1,590,856	
Add: Revenues*	8000-8999 \$17,547,244	\$18,308,729	
Less: Expenditures**	1000-7999 \$17,171,696	\$18,511,735	
June 30 Ending Fund Balance	<u>\$1,966,404</u>	<u>\$1,387,850</u>	
ADD: Revenues			
			<i>(Column A - Column B)</i>
Federal Revenues	8100-8299 \$3,954,578	\$4,389,883	-\$435,305
Other State Revenues	8300-8599 \$4,616,633	\$4,493,310	\$123,323
Other Local Revenues	8600-8799 \$1,369,720	\$1,384,947	-\$15,228
Total Revenues	<u>\$9,940,930</u> a	<u>\$10,268,140</u>	<u>-\$327,210</u>
LESS: Expenditures			
			<i>(Column B - Column A)</i>
Certificated Salaries	1000-1999 \$5,251,862	\$5,318,852	\$66,989
Classified Salaries	2000-2999 \$3,109,186	\$3,200,123	\$90,936
Benefits - Current Employees	3000-3999 \$3,648,734	\$3,896,662	\$247,928
Books and Supplies	4000-4999 \$878,184	\$942,365	\$64,181
Services and Operating Expenses	5000-5999 \$2,510,834	\$3,406,861	\$896,028
Capital Outlay	6000-6999 \$164,215	\$95,363	-\$68,852
Other Outgo (Lease Rev Bond Paym)	7100-7299 \$258,047	\$258,047	\$0
Indirect Costs	7300-7399 \$141,455	\$184,284	\$42,829
Total Expenditures	<u>\$15,962,517</u> b	<u>\$17,302,556</u>	<u>\$1,340,040</u>
LESS: Interfund Transfers Out			
Transfer Out- Fund 40 (RDA Pass through Facilities Funds)	7600-7629 \$1,209,179	\$1,209,179	\$0
Total Interfund Transfers Out			
ADD: Contributions (Reduction of Revenue from Unrestricted General Fund) ***			
			<i>(Column A - Column B)</i>
Special Education - Resource 3310	8980 \$2,040,375	\$2,145,427	-\$105,052
Special Education - Resource 6500	8980 \$3,579,525	\$3,849,504	-\$269,979
Routine Restricted Maintenance - Resource 8150	8980 \$1,804,387	\$1,858,026	-\$53,638
Resource 9021 - Sierra Vista Center	8980 \$182,025	\$187,631	-\$5,606
Total Contributions	<u>\$7,606,313</u> c	<u>\$8,040,589</u>	<u>-\$434,275</u>
Net Revenue less Expenditures (a + c) - b	<u>\$375,548</u>	<u>-\$203,006</u>	<u>\$578,554</u>

* Revenues equal objects 8XXX and include total revenues, total interfund transfers in and total encroachment contributions.

** Expenditures equal objects 1000-7999 and include total expenditures and total interfund transfers out. Indirect costs are general overhead costs paid out of the unrestricted general fund for restricted programs. Indirect costs are shown as negative because they are reimbursements to the unrestricted general fund by reducing the expense, so it is a reduction in expenses.

*** Contributions are taken from unrestricted general fund and added to the restricted general fund. They are shown as a positive because they increase revenues.

- MINUS SIGNS before a number in the **Difference** column show either decreased revenue or increased expenses. No minus sign in the **Difference** column shows increased revenue or decreased expenses.

The information presented above is accurate to the best of our knowledge.

**Sierra Sands Unified School District
General Fund Restricted
Budget Comparison Report
2018/2019 Estimated Actuals v 2018/2019 Unaudited Actuals**

- 1 Decrease in Federal Revenue is related to Title Program carryover.
- 2 Increase in Other State Revenue is related to increased State funding for Speical Education and CTEIG.
- 3 Decrease in Other Local Revenue is a result of lower than anticipated lease payments from the Sierra Vista Center property.
- 4 Decreases in both Certificated and Classified Salaries is a result of reconciliation of Position Control.
- 5 This decrease is reflective of health and welfare benefit reconciliation.
- 6 Decrease in books and supplies is related to Low Performing Student Block Grant and Title Program carryover.
- 7 Decrease in services and operating expense is related to Low Performing Student Block Grant and Title Program carryover
- 8 Increase in Capital Outlay reflects the purchase of a forklift for Maintenance.
- 9 This reflects a slight decrease in indirect costs due to the General Unrestricted Fund.
- 10 This is new to the Restricted General Fund this year. This is the Redevelopment Agency revenue that is not subject to LCFF restrictions and is transferred to Fund 40.
- 11 Contributions to Special Education, Ongoing and Major Maintenance, and Sierra Vista Center were less than anticipated.

**Sierra Sands Unified School District
Fund Balances
18/19 Unaudited Actuals**

Fund 11	Adult Education		
	Beginning Balance		\$359,990
	Revenues		\$238,865
	Expenditures		(\$232,523)
	Ending Fund Balance		\$366,332
Fund 12	Child Development		
	Beginning Balance		\$200,557
	Revenues		\$613,706
	Expenditures		(\$554,074)
	Ending Fund Balance		\$260,190
Fund 13	Cafeteria		
	Beginning Balance		\$196,650
	Revenues		\$1,871,820
	Expenditures		(\$2,033,537)
	Ending Fund Balance		\$34,933
	Encroachment on General Fund (ob 8919) If negative ending fund balance		\$0
Fund 14	Deferred Maintenance		
	Beginning Balance		\$635,867
	Revenues		
	LCFF Transfer		\$465,724
	Interest		\$18,615
	Expenditures		(\$82,443)
	Ending Fund Balance		\$1,037,763
Fund 17	Special Reserve - Other than Capital Outlay		
	Beginning Balance		\$5,899,359
	Revenues		
	Reserve Contribution		\$0
	Expenditures		\$0
	Ending Fund Balance		\$5,899,359
	Designations		
	Stabilization Arrangements		\$5,899,359
	Available Ending Fund Balance		\$0
	NOTE:	For cash purposes, FD 40 needed to borrow \$4M throughout the 16/17 Fiscal Year. This temporary cash loan will be repaid once DOD Grant reimbursement cash flow to SSUSD improves.	
Fund 20	Post Employment Benefits Fund		
	Beginning Balance		\$2,115,851
	Revenues (Interest)		\$42,465
	Expenditures		
	TF to Fund 01 for 09/10 retirees H&W expenses		(\$38,133)
	Ending Fund Balance		\$2,120,182
Fund 21	Bond Fund		
	Cash with Fiscal Agent - GO Bonds		\$1,712,355
	Cash in County Treasury - Beginning Balance		\$103,746
	Interest		\$2,484
			\$1,818,585
Fund 25	Capital Facilities Fund - Developer Fees		
	Beginning Balance		\$814,027
	Revenues		
	Developer Fees		\$370,668
	Interest		\$18,612
	Expenditures		
	Portable Leases		-\$119,404
	Admin and Legal fees		-\$15,765
	Ending Fund Balance		\$1,068,138
Fund 35	School Facilities Fund		
	Beginning Balance		\$3,417,752
	Interest Revenue		\$61,330
	Expenditures		-\$159,428
	QSCB Series B Principal		-\$1,100,000
	Ending Fund Balance		\$2,219,653

**Sierra Sands Unified School District
Fund Balances
18/19 Unaudited Actuals**

Fund 40	School Facilities Fund	
	Beginning Balance	\$1,831,705
	Revenue (Interest)	\$24,396
	RDA Revnue	\$1,209,179
	Federal OEA Reimbursement	\$2,438,921
	Expenditures	-\$2,795,994
	CTE Debt Service	-\$372,843
	 Expenditures	 \$0
		<u><u>\$2,335,364</u></u>
 IKSFA	 Inyo- Kern Schools Financing Authority	
	Beginning Balance	\$593,535
	Revenues	
	Interest	\$14,240
	Payments from Lone Pine	\$465,224
	Expenditures	
	Construction Management	
	Modernization Close-out costs	
	CTE loan principal and interest	
	DOD Match Contribution	
	Charter School Facilities payment	-\$80,500
	Ending Fund Balance	<u><u>\$992,499</u></u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	45,882,335.29	0.00	45,882,335.29	49,585,616.00	0.00	49,585,616.00	8.1%
2) Federal Revenue		8100-8299	2,243,572.00	3,954,578.29	6,198,150.29	1,800,000.00	3,890,422.00	5,690,422.00	-8.2%
3) Other State Revenue		8300-8599	1,880,048.00	4,616,632.57	6,496,680.57	984,228.00	3,980,684.11	4,964,912.11	-23.6%
4) Other Local Revenue		8600-8799	548,793.78	1,369,719.59	1,918,513.37	396,500.00	175,000.00	571,500.00	-70.2%
5) TOTAL, REVENUES			50,554,749.07	9,940,930.45	60,495,679.52	52,766,344.00	8,046,106.11	60,812,450.11	0.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	18,855,017.81	5,251,862.45	24,106,880.26	19,395,410.50	5,380,448.56	24,775,859.06	2.8%
2) Classified Salaries		2000-2999	5,589,440.39	3,109,186.48	8,698,626.87	5,760,258.39	3,158,206.47	8,918,464.86	2.5%
3) Employee Benefits		3000-3999	12,048,990.55	3,648,733.74	15,697,724.29	13,012,075.42	3,380,605.12	16,392,680.54	4.4%
4) Books and Supplies		4000-4999	2,805,580.23	878,183.97	3,683,764.20	3,103,472.70	902,258.00	4,005,730.70	8.7%
5) Services and Other Operating Expenditures		5000-5999	4,268,577.93	2,510,833.63	6,779,411.56	4,494,976.63	2,584,600.63	7,079,577.26	4.4%
6) Capital Outlay		6000-6999	82,717.26	164,214.66	246,931.92	385,000.00	95,362.69	480,362.69	94.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	215,595.88	258,046.69	473,642.57	247,906.00	258,047.00	505,953.00	6.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(159,399.14)	141,454.94	(17,944.20)	(193,268.73)	184,283.66	(8,985.07)	-49.9%
9) TOTAL, EXPENDITURES			43,706,520.91	15,962,516.56	59,669,037.47	46,205,830.91	15,943,812.13	62,149,643.04	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,848,228.16	(6,021,586.11)	826,642.05	6,560,513.09	(7,897,706.02)	(1,337,192.93)	-261.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	38,133.28	0.00	38,133.28	19,246.72	0.00	19,246.72	-49.5%
b) Transfers Out		7600-7629	3,072.89	1,209,179.10	1,212,251.99	175,000.00	0.00	175,000.00	-85.6%
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	(7,606,313.20)	7,606,313.20	0.00	(7,533,899.83)	7,533,899.83	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,571,252.81)	6,397,134.10	(1,174,118.71)	(7,689,653.11)	7,533,899.83	(155,753.28)	-86.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(723,024.65)	375,547.99	(347,476.66)	(1,129,140.02)	(363,806.19)	(1,492,946.21)	329.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,779,441.08	1,590,856.36	7,370,297.44	5,056,416.43	1,966,404.35	7,022,820.78	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,779,441.08	1,590,856.36	7,370,297.44	5,056,416.43	1,966,404.35	7,022,820.78	-4.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,779,441.08	1,590,856.36	7,370,297.44	5,056,416.43	1,966,404.35	7,022,820.78	-4.7%
2) Ending Balance, June 30 (E + F1e)			5,056,416.43	1,966,404.35	7,022,820.78	3,927,276.41	1,602,598.16	5,529,874.57	-21.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
Stores		9712	56,870.19	0.00	56,870.19	50,000.00	0.00	50,000.00	-12.1%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,966,404.35	1,966,404.35	0.00	1,828,486.85	1,828,486.85	-7.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,976,094.37	0.00	1,976,094.37	729,794.26	0.00	729,794.26	-63.1%
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	2,983,451.87	0.00	2,983,451.87	3,107,482.15	0.00	3,107,482.15	4.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(225,888.69)	(225,888.69)	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,358,090.11	(85,483.68)	8,272,606.43				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	65,000.00	65,000.00				
c) in Revolving Cash Account		9130	40,000.00	0.00	40,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	371,730.41	2,460,467.76	2,832,198.17				
4) Due from Grantor Government		9290	0.00	12,740.00	12,740.00				
5) Due from Other Funds		9310	307,860.47	0.00	307,860.47				
6) Stores		9320	56,870.19	0.00	56,870.19				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			9,134,551.18	2,452,724.08	11,587,275.26				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	4,075,816.36	464,787.00	4,540,603.36				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	2,318.39	0.00	2,318.39				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	21,532.73	21,532.73				
6) TOTAL, LIABILITIES			4,078,134.75	486,319.73	4,564,454.48				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,056,416.43	1,966,404.35	7,022,820.78				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	32,606,225.83	0.00	32,606,225.83	37,707,118.00	0.00	37,707,118.00	15.6%
Education Protection Account State Aid - Current Year		8012	8,002,963.00	0.00	8,002,963.00	7,595,171.00	0.00	7,595,171.00	-5.1%
State Aid - Prior Years		8019	(111,784.50)	0.00	(111,784.50)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	37,355.60	0.00	37,355.60	35,965.00	0.00	35,965.00	-3.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	70,053.33	0.00	70,053.33	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	4,819,937.41	0.00	4,819,937.41	4,760,011.00	0.00	4,760,011.00	-1.2%
Unsecured Roll Taxes		8042	451,037.94	0.00	451,037.94	389,325.00	0.00	389,325.00	-13.7%
Prior Years' Taxes		8043	(18,638.32)	0.00	(18,638.32)	104,500.00	0.00	104,500.00	-660.7%
Supplemental Taxes		8044	57,863.86	0.00	57,863.86	71,220.00	0.00	71,220.00	23.1%
Education Revenue Augmentation Fund (ERAF)		8045	(454,168.18)	0.00	(454,168.18)	(479,515.00)	0.00	(479,515.00)	5.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,287,277.02	0.00	1,287,277.02	280,832.00	0.00	280,832.00	-78.2%
Penalties and Interest from Delinquent Taxes		8048	4,079.51	0.00	4,079.51	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			46,752,202.50	0.00	46,752,202.50	50,464,627.00	0.00	50,464,627.00	7.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(465,724.00)		(465,724.00)	(465,724.00)		(465,724.00)	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	(404,143.21)	0.00	(404,143.21)	(413,287.00)	0.00	(413,287.00)	2.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			45,882,335.29	0.00	45,882,335.29	49,585,616.00	0.00	49,585,616.00	8.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	2,012,885.24	0.00	2,012,885.24	1,800,000.00	0.00	1,800,000.00	-10.6%
Special Education Entitlement		8181	0.00	989,243.00	989,243.00	0.00	989,243.00	989,243.00	0.0%
Special Education Discretionary Grants		8182	0.00	112,703.00	112,703.00	0.00	211,787.00	211,787.00	87.9%
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		1,788,693.89	1,788,693.89		1,783,979.00	1,783,979.00	-0.3%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		254,122.61	254,122.61		244,515.00	244,515.00	-3.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		31,252.01	31,252.01		34,172.00	34,172.00	9.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		218,198.04	218,198.04		93,385.00	93,385.00	-57.2%
Career and Technical Education	3500-3599	8290		58,819.00	58,819.00		58,819.00	58,819.00	0.0%
All Other Federal Revenue	All Other	8290	230,686.76	501,546.74	732,233.50	0.00	474,522.00	474,522.00	-35.2%
TOTAL, FEDERAL REVENUE			2,243,572.00	3,954,578.29	6,198,150.29	1,800,000.00	3,890,422.00	5,690,422.00	-8.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		2,541,544.00	2,541,544.00		2,441,279.00	2,441,279.00	-3.9%
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	144,683.00	144,683.00	0.00	140,401.00	140,401.00	-3.0%
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	1,082,682.00	0.00	1,082,682.00	201,056.00	0.00	201,056.00	-81.4%
Lottery - Unrestricted and Instructional Materials		8560	783,172.00	294,019.00	1,077,191.00	783,172.00	294,019.00	1,077,191.00	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		355,920.20	355,920.20		355,920.20	355,920.20	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		8,956.34	8,956.34		0.00	0.00	-100.0%
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		338,771.03	338,771.03		328,344.91	328,344.91	-3.1%
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	14,194.00	932,739.00	946,933.00	0.00	420,720.00	420,720.00	-55.6%
TOTAL, OTHER STATE REVENUE			1,880,048.00	4,616,632.57	6,496,680.57	984,228.00	3,980,684.11	4,964,912.11	-23.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	1,209,179.10	1,209,179.10	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	17,805.74	159,772.23	177,577.97	18,000.00	175,000.00	193,000.00	8.7%
Interest		8660	249,365.23	0.00	249,365.23	150,000.00	0.00	150,000.00	-39.8%
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	28,627.59	0.00	28,627.59	30,000.00	0.00	30,000.00	4.8%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	303.42	0.00	303.42	0.00	0.00	0.00	-100.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	172,191.80	768.26	172,960.06	118,000.00	0.00	118,000.00	-31.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	80,500.00	0.00	80,500.00	80,500.00	0.00	80,500.00	0.0%
TOTAL, OTHER LOCAL REVENUE			548,793.78	1,369,719.59	1,918,513.37	396,500.00	175,000.00	571,500.00	-70.2%
TOTAL, REVENUES			50,554,749.07	9,940,930.45	60,495,679.52	52,766,344.00	8,046,106.11	60,812,450.11	0.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	15,317,699.91	3,916,549.22	19,234,249.13	15,824,213.00	3,970,190.28	19,794,403.28	2.9%
Certificated Pupil Support Salaries		1200	1,165,703.72	1,031,070.26	2,196,773.98	1,131,009.00	1,025,409.88	2,156,418.88	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	2,136,396.52	280,669.97	2,417,066.49	2,151,593.50	366,986.40	2,518,579.90	4.2%
Other Certificated Salaries		1900	235,217.66	23,573.00	258,790.66	288,595.00	17,862.00	306,457.00	18.4%
TOTAL, CERTIFICATED SALARIES			18,855,017.81	5,251,862.45	24,106,880.26	19,395,410.50	5,380,448.56	24,775,859.06	2.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	186,111.63	2,121,409.62	2,307,521.25	183,477.85	2,138,269.67	2,321,747.52	0.6%
Classified Support Salaries		2200	2,210,092.59	682,874.19	2,892,966.78	2,253,341.47	754,530.00	3,007,871.47	4.0%
Classified Supervisors' and Administrators' Salaries		2300	445,580.45	124,831.47	570,411.92	492,180.11	82,477.00	574,657.11	0.7%
Clerical, Technical and Office Salaries		2400	2,129,991.12	116,520.08	2,246,511.20	2,198,718.08	118,956.72	2,317,674.80	3.2%
Other Classified Salaries		2900	617,664.60	63,551.12	681,215.72	632,540.88	63,973.08	696,513.96	2.2%
TOTAL, CLASSIFIED SALARIES			5,589,440.39	3,109,186.48	8,698,626.87	5,760,258.39	3,158,206.47	8,918,464.86	2.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,959,837.84	805,013.73	3,764,851.57	3,283,581.27	854,693.51	4,138,274.78	9.9%
PERS		3201-3202	926,403.23	545,428.40	1,471,831.63	1,102,268.06	600,898.17	1,703,166.23	15.7%
OASDI/Medicare/Alternative		3301-3302	685,972.49	311,590.67	997,563.16	729,170.77	316,838.67	1,046,009.44	4.9%
Health and Welfare Benefits		3401-3402	5,475,412.15	1,862,211.92	7,337,624.07	5,951,487.08	1,458,423.60	7,409,910.68	1.0%
Unemployment Insurance		3501-3502	11,972.59	4,091.15	16,063.74	12,788.82	4,179.97	16,968.79	5.6%
Workers' Compensation		3601-3602	353,175.79	120,397.87	473,573.66	328,733.94	145,571.20	474,305.14	0.2%
OPEB, Allocated		3701-3702	1,636,216.46	0.00	1,636,216.46	1,604,045.48	0.00	1,604,045.48	-2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,048,990.55	3,648,733.74	15,697,724.29	13,012,075.42	3,380,605.12	16,392,680.54	4.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	891,540.75	28,069.20	919,609.95	1,526,604.82	38,982.00	1,565,586.82	70.2%
Books and Other Reference Materials		4200	12,347.66	58,545.26	70,892.92	34,165.96	50,422.58	84,588.54	19.3%
Materials and Supplies		4300	902,861.36	513,991.82	1,416,853.18	933,952.96	554,844.63	1,488,797.59	5.1%
Noncapitalized Equipment		4400	998,830.46	277,577.69	1,276,408.15	608,748.96	258,008.79	866,757.75	-32.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,805,580.23	878,183.97	3,683,764.20	3,103,472.70	902,258.00	4,005,730.70	8.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	221,913.17	221,913.17	0.00	222,656.11	222,656.11	0.3%
Travel and Conferences		5200	174,627.01	320,943.17	495,570.18	215,869.92	382,555.31	598,425.23	20.8%
Dues and Memberships		5300	39,948.26	1,239.95	41,188.21	47,250.00	1,250.00	48,500.00	17.8%
Insurance		5400 - 5450	326,380.66	70,425.04	396,805.70	326,273.67	70,425.04	396,698.71	0.0%
Operations and Housekeeping Services		5500	1,796,413.78	25,981.85	1,822,395.63	1,887,183.00	32,200.00	1,919,383.00	5.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	153,647.77	69,071.81	222,719.58	266,186.23	71,860.00	338,046.23	51.8%
Transfers of Direct Costs		5710	(72,851.23)	72,853.15	1.92	(6,803.82)	6,803.82	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(6,856.88)	0.00	(6,856.88)	(960.00)	0.00	(960.00)	-86.0%
Professional/Consulting Services and Operating Expenditures		5800	1,698,880.55	1,728,390.24	3,427,270.79	1,618,133.22	1,796,850.35	3,414,983.57	-0.4%
Communications		5900	158,388.01	15.25	158,403.26	141,844.41	0.00	141,844.41	-10.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,268,577.93	2,510,833.63	6,779,411.56	4,494,976.63	2,584,600.63	7,079,577.26	4.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,838.16	0.00	8,838.16	101,000.00	0.00	101,000.00	1042.8%
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	54,946.56	85,902.95	140,849.51	15,000.00	85,944.95	100,944.95	-28.3%
Equipment Replacement		6500	18,932.54	78,311.71	97,244.25	269,000.00	9,417.74	278,417.74	186.3%
TOTAL, CAPITAL OUTLAY			82,717.26	164,214.66	246,931.92	385,000.00	95,362.69	480,362.69	94.5%
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	5,295.00	0.00	5,295.00	17,906.00	0.00	17,906.00	238.2%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	210,300.88	68,316.69	278,617.57	230,000.00	68,317.00	298,317.00	7.1%
Other Debt Service - Principal		7439	0.00	189,730.00	189,730.00	0.00	189,730.00	189,730.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			215,595.88	258,046.69	473,642.57	247,906.00	258,047.00	505,953.00	6.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(141,454.94)	141,454.94	0.00	(184,283.66)	184,283.66	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(17,944.20)	0.00	(17,944.20)	(8,985.07)	0.00	(8,985.07)	-49.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(159,399.14)	141,454.94	(17,944.20)	(193,268.73)	184,283.66	(8,985.07)	-49.9%
TOTAL, EXPENDITURES			43,706,520.91	15,962,516.56	59,669,037.47	46,205,830.91	15,943,812.13	62,149,643.04	4.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	38,133.28	0.00	38,133.28	19,246.72	0.00	19,246.72	-49.5%
(a) TOTAL, INTERFUND TRANSFERS IN			38,133.28	0.00	38,133.28	19,246.72	0.00	19,246.72	-49.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	1,209,179.10	1,209,179.10	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	3,072.89	0.00	3,072.89	175,000.00	0.00	175,000.00	5595.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,072.89	1,209,179.10	1,212,251.99	175,000.00	0.00	175,000.00	-85.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,606,313.20)	7,606,313.20	0.00	(7,533,899.83)	7,533,899.83	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,606,313.20)	7,606,313.20	0.00	(7,533,899.83)	7,533,899.83	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(7,571,252.81)	6,397,134.10	(1,174,118.71)	(7,689,653.11)	7,533,899.83	(155,753.28)	-86.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	45,882,335.29	0.00	45,882,335.29	49,585,616.00	0.00	49,585,616.00	8.1%
2) Federal Revenue		8100-8299	2,243,572.00	3,954,578.29	6,198,150.29	1,800,000.00	3,890,422.00	5,690,422.00	-8.2%
3) Other State Revenue		8300-8599	1,880,048.00	4,616,632.57	6,496,680.57	984,228.00	3,980,684.11	4,964,912.11	-23.6%
4) Other Local Revenue		8600-8799	548,793.78	1,369,719.59	1,918,513.37	396,500.00	175,000.00	571,500.00	-70.2%
5) TOTAL, REVENUES			50,554,749.07	9,940,930.45	60,495,679.52	52,766,344.00	8,046,106.11	60,812,450.11	0.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		25,490,118.78	10,352,252.03	35,842,370.81	25,471,170.51	9,972,513.51	35,443,684.02	-1.1%
2) Instruction - Related Services	2000-2999		5,704,043.27	713,850.56	6,417,893.83	6,114,467.23	822,879.10	6,937,346.33	8.1%
3) Pupil Services	3000-3999		3,595,913.42	2,595,012.21	6,190,925.63	3,756,639.18	2,795,910.77	6,552,549.95	5.8%
4) Ancillary Services	4000-4999		376,207.09	0.00	376,207.09	307,500.59	0.00	307,500.59	-18.3%
5) Community Services	5000-5999		478.73	9,001.03	9,479.76	0.00	4,608.30	4,608.30	-51.4%
6) Enterprise	6000-6999		21,664.70	0.00	21,664.70	32,197.81	0.00	32,197.81	48.6%
7) General Administration	7000-7999		3,361,204.95	142,029.14	3,503,234.09	5,181,644.83	185,283.66	5,366,928.49	53.2%
8) Plant Services	8000-8999		4,941,294.09	1,892,324.90	6,833,618.99	5,094,304.76	1,904,569.79	6,998,874.55	2.4%
9) Other Outgo	9000-9999	Except 7600-7699	215,595.88	258,046.69	473,642.57	247,906.00	258,047.00	505,953.00	6.8%
10) TOTAL, EXPENDITURES			43,706,520.91	15,962,516.56	59,669,037.47	46,205,830.91	15,943,812.13	62,149,643.04	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,848,228.16	(6,021,586.11)	826,642.05	6,560,513.09	(7,897,706.02)	(1,337,192.93)	-261.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	38,133.28	0.00	38,133.28	19,246.72	0.00	19,246.72	-49.5%
b) Transfers Out		7600-7629	3,072.89	1,209,179.10	1,212,251.99	175,000.00	0.00	175,000.00	-85.6%
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	(7,606,313.20)	7,606,313.20	0.00	(7,533,899.83)	7,533,899.83	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,571,252.81)	6,397,134.10	(1,174,118.71)	(7,689,653.11)	7,533,899.83	(155,753.28)	-86.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals			2019-20 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(723,024.65)	375,547.99	(347,476.66)	(1,129,140.02)	(363,806.19)	(1,492,946.21)	329.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,779,441.08	1,590,856.36	7,370,297.44	5,056,416.43	1,966,404.35	7,022,820.78	-4.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,779,441.08	1,590,856.36	7,370,297.44	5,056,416.43	1,966,404.35	7,022,820.78	-4.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,779,441.08	1,590,856.36	7,370,297.44	5,056,416.43	1,966,404.35	7,022,820.78	-4.7%
2) Ending Balance, June 30 (E + F1e)			5,056,416.43	1,966,404.35	7,022,820.78	3,927,276.41	1,602,598.16	5,529,874.57	-21.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	0.0%
Stores		9712	56,870.19	0.00	56,870.19	50,000.00	0.00	50,000.00	-12.1%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	1,966,404.35	1,966,404.35	0.00	1,828,486.85	1,828,486.85	-7.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,976,094.37	0.00	1,976,094.37	729,794.26	0.00	729,794.26	-63.1%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,983,451.87	0.00	2,983,451.87	3,107,482.15	0.00	3,107,482.15	4.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(225,888.69)	(225,888.69)	New

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	244,774.89	169,774.89
6300	Lottery: Instructional Materials	837,209.05	1,084,828.05
6512	Special Ed: Mental Health Services	310,536.50	0.00
7311	Classified School Employee Professional Development Block Grant	41,845.33	41,845.33
7338	College Readiness Block Grant	21,565.30	21,565.30
7510	Low-Performing Students Block Grant	390,228.00	390,228.00
7810	Other Restricted State	16,844.22	16,844.22
9010	Other Restricted Local	103,401.06	103,401.06
Total, Restricted Balance		<u>1,966,404.35</u>	<u>1,828,486.85</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	232,386.00	233,856.00	0.6%
4) Other Local Revenue		8600-8799	6,479.25	4,000.00	-38.3%
5) TOTAL, REVENUES			238,865.25	237,856.00	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	98,309.96	116,126.00	18.1%
2) Classified Salaries		2000-2999	55,146.02	49,751.27	-9.8%
3) Employee Benefits		3000-3999	64,099.72	66,531.96	3.8%
4) Books and Supplies		4000-4999	4,104.59	5,446.77	32.7%
5) Services and Other Operating Expenditures		5000-5999	127.98	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	10,734.57	0.00	-100.0%
9) TOTAL, EXPENDITURES			232,522.84	237,856.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,342.41	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,342.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	359,989.70	366,332.11	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			359,989.70	366,332.11	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			359,989.70	366,332.11	1.8%
2) Ending Balance, June 30 (E + F1e)			366,332.11	366,332.11	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			73,639.19	69,639.19	-5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	292,692.92	296,692.92	1.4%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	346,350.66		
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	23,262.62		
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			369,613.28		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,122.94		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,158.23		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,281.17		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			366,332.11		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
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%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	232,386.00	233,856.00	0.6%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			232,386.00	233,856.00	0.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	6,509.25	4,000.00	-38.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	(30.00)	0.00	-100.0%
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%
TOTAL, OTHER LOCAL REVENUE			6,479.25	4,000.00	-38.3%
TOTAL, REVENUES			238,865.25	237,856.00	-0.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	92,198.24	110,166.00	19.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,111.72	5,960.00	-2.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			98,309.96	116,126.00	18.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	51,807.08	49,751.27	-4.0%
Other Classified Salaries		2900	3,338.94	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			55,146.02	49,751.27	-9.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	16,004.75	15,406.74	-3.7%
PERS		3201-3202	9,822.16	8,359.14	-14.9%
OASDI/Medicare/Alternative		3301-3302	4,481.85	4,912.85	9.6%
Health and Welfare Benefits		3401-3402	31,505.65	35,710.47	13.3%
Unemployment Insurance		3501-3502	75.05	70.33	-6.3%
Workers' Compensation		3601-3602	2,210.26	2,072.43	-6.2%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			64,099.72	66,531.96	3.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,104.59	5,446.77	32.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,104.59	5,446.77	32.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	(126.02)	0.00	-100.0%
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	22.70	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	220.61	0.00	-100.0%
Communications		5900	10.69	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			127.98	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	10,734.57	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,734.57	0.00	-100.0%
TOTAL, EXPENDITURES			232,522.84	237,856.00	2.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	232,386.00	233,856.00	0.6%
4) Other Local Revenue		8600-8799	6,479.25	4,000.00	-38.3%
5) TOTAL, REVENUES			238,865.25	237,856.00	-0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		123,217.98	149,191.09	21.1%
2) Instruction - Related Services	2000-2999		94,499.13	88,664.91	-6.2%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		4,071.16	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		10,734.57	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			232,522.84	237,856.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			6,342.41	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,342.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	359,989.70	366,332.11	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			359,989.70	366,332.11	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			359,989.70	366,332.11	1.8%
2) Ending Balance, June 30 (E + F1e)			366,332.11	366,332.11	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			73,639.19	69,639.19	-5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	292,692.92	296,692.92	1.4%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6391	Adult Education Program	73,639.19	69,639.19
Total, Restricted Balance		<u>73,639.19</u>	<u>69,639.19</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	588,417.72	661,565.61	12.4%
4) Other Local Revenue		8600-8799	25,288.75	12,368.28	-51.1%
5) TOTAL, REVENUES			613,706.47	673,933.89	9.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,399.48	5,683.30	-11.2%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,978.42	1,919.77	-3.0%
4) Books and Supplies		4000-4999	49,884.56	48,578.86	-2.6%
5) Services and Other Operating Expenditures		5000-5999	462,270.26	538,221.81	16.4%
6) Capital Outlay		6000-6999	5,331.33	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,000.00	21,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,209.63	8,985.07	24.6%
9) TOTAL, EXPENDITURES			554,073.68	624,388.81	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			59,632.79	49,545.08	-16.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,632.79	49,545.08	-16.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200,557.05	260,189.84	29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200,557.05	260,189.84	29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200,557.05	260,189.84	29.7%
2) Ending Balance, June 30 (E + F1e)			260,189.84	309,734.92	19.0%
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			72,803.36	112,380.16	54.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	187,386.48	197,354.76	5.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	291,273.27		
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	58,620.58		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	31.53		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			349,925.38		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,217.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,256.18		
4) Current Loans		9640			
5) Unearned Revenue		9650	82,261.81		
6) TOTAL, LIABILITIES			89,735.54		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			260,189.84		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	588,417.72	579,303.80	-1.5%
All Other State Revenue	All Other	8590	0.00	82,261.81	New
TOTAL, OTHER STATE REVENUE			588,417.72	661,565.61	12.4%
OTHER LOCAL REVENUE					
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	6,289.55	6,965.00	10.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	5,232.76	2,400.00	-54.1%
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	13,766.44	3,003.28	-78.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,288.75	12,368.28	-51.1%
TOTAL, REVENUES			613,706.47	673,933.89	9.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,399.48	5,683.30	-11.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,399.48	5,683.30	-11.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,041.84	925.23	-11.2%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	89.96	82.41	-8.4%
Health and Welfare Benefits		3401-3402	752.32	825.71	9.8%
Unemployment Insurance		3501-3502	3.02	2.84	-6.0%
Workers' Compensation		3601-3602	91.28	83.58	-8.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,978.42	1,919.77	-3.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	37,325.68	38,578.86	3.4%
Noncapitalized Equipment		4400	12,558.88	10,000.00	-20.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			49,884.56	48,578.86	-2.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	371,573.46	427,261.81	15.0%
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	65.93	960.00	1356.1%
Professional/Consulting Services and Operating Expenditures		5800	90,630.87	110,000.00	21.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			462,270.26	538,221.81	16.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	5,331.33	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			5,331.33	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,000.00	21,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	7,209.63	8,985.07	24.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,209.63	8,985.07	24.6%
TOTAL, EXPENDITURES			554,073.68	624,388.81	12.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	588,417.72	661,565.61	12.4%
4) Other Local Revenue		8600-8799	25,288.75	12,368.28	-51.1%
5) TOTAL, REVENUES			613,706.47	673,933.89	9.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		454,724.85	531,950.67	17.0%
2) Instruction - Related Services	2000-2999		60,715.91	57,603.07	-5.1%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		7,209.63	8,985.07	24.6%
8) Plant Services	8000-8999		10,423.29	4,850.00	-53.5%
9) Other Outgo	9000-9999	Except 7600-7699	21,000.00	21,000.00	0.0%
10) TOTAL, EXPENDITURES			554,073.68	624,388.81	12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			59,632.79	49,545.08	-16.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			59,632.79	49,545.08	-16.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200,557.05	260,189.84	29.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200,557.05	260,189.84	29.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200,557.05	260,189.84	29.7%
2) Ending Balance, June 30 (E + F1e)			260,189.84	309,734.92	19.0%
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			72,803.36	112,380.16	54.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	187,386.48	197,354.76	5.3%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6130	Child Development: Center-Based Reserve Account	72,803.36	112,380.16
Total, Restricted Balance		<u>72,803.36</u>	<u>112,380.16</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,404,645.47	1,187,600.00	-15.5%
3) Other State Revenue		8300-8599	105,711.72	102,900.00	-2.7%
4) Other Local Revenue		8600-8799	361,462.99	306,865.00	-15.1%
5) TOTAL, REVENUES			1,871,820.18	1,597,365.00	-14.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	692,657.12	860,995.00	24.3%
3) Employee Benefits		3000-3999	406,292.07	0.00	-100.0%
4) Books and Supplies		4000-4999	902,124.27	911,370.00	1.0%
5) Services and Other Operating Expenditures		5000-5999	29,897.49	0.00	-100.0%
6) Capital Outlay		6000-6999	2,566.09	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			2,033,537.04	1,772,365.00	-12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(161,716.86)	(175,000.00)	8.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,072.89	175,000.00	5595.0%
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			3,072.89	175,000.00	5595.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(158,643.97)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	196,649.67	38,005.70	-80.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			196,649.67	38,005.70	-80.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			196,649.67	38,005.70	-80.7%
2) Ending Balance, June 30 (E + F1e)			38,005.70	38,005.70	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,491.21	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			24,514.49	38,005.70	55.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	57,840.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	15,000.00		
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	352,777.67		
4) Due from Grantor Government		9290	8,734.34		
5) Due from Other Funds		9310	3,103.04		
6) Stores		9320	13,491.21		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			450,946.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	44,253.31		
2) Due to Grantor Governments		9590	67,425.27		
3) Due to Other Funds		9610	301,262.24		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			412,940.82		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			38,005.70		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,404,645.47	1,187,600.00	-15.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,404,645.47	1,187,600.00	-15.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	105,711.72	102,900.00	-2.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			105,711.72	102,900.00	-2.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	309,141.37	306,865.00	-0.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,816.63	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	47,504.99	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			361,462.99	306,865.00	-15.1%
TOTAL, REVENUES			1,871,820.18	1,597,365.00	-14.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	598,944.98	767,095.00	28.1%
Classified Supervisors' and Administrators' Salaries		2300	55,431.60	55,500.00	0.1%
Clerical, Technical and Office Salaries		2400	38,280.54	38,400.00	0.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			692,657.12	860,995.00	24.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	114,897.43	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	50,223.96	0.00	-100.0%
Health and Welfare Benefits		3401-3402	230,730.55	0.00	-100.0%
Unemployment Insurance		3501-3502	334.59	0.00	-100.0%
Workers' Compensation		3601-3602	10,105.54	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			406,292.07	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,123.89	17,820.00	10.5%
Noncapitalized Equipment		4400	287.54	11,500.00	3899.4%
Food		4700	885,712.84	882,050.00	-0.4%
TOTAL, BOOKS AND SUPPLIES			902,124.27	911,370.00	1.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,412.29	0.00	-100.0%
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	6,768.25	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	20,419.43	0.00	-100.0%
Communications		5900	297.52	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,897.49	0.00	-100.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	2,566.09	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,566.09	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,033,537.04	1,772,365.00	-12.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	3,072.89	175,000.00	5595.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,072.89	175,000.00	5595.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,072.89	175,000.00	5595.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,404,645.47	1,187,600.00	-15.5%
3) Other State Revenue		8300-8599	105,711.72	102,900.00	-2.7%
4) Other Local Revenue		8600-8799	361,462.99	306,865.00	-15.1%
5) TOTAL, REVENUES			1,871,820.18	1,597,365.00	-14.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,033,239.52	1,772,365.00	-12.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		297.52	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,033,537.04	1,772,365.00	-12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(161,716.86)	(175,000.00)	8.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,072.89	175,000.00	5595.0%
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			3,072.89	175,000.00	5595.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(158,643.97)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	196,649.67	38,005.70	-80.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			196,649.67	38,005.70	-80.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			196,649.67	38,005.70	-80.7%
2) Ending Balance, June 30 (E + F1e)			38,005.70	38,005.70	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	13,491.21	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			24,514.49	38,005.70	55.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	24,514.49	38,005.70
Total, Restricted Balance		24,514.49	38,005.70

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	465,724.00	465,724.00	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	18,614.53	9,200.00	-50.6%
5) TOTAL, REVENUES			484,338.53	474,924.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,888.59	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	7,500.00	0.00	-100.0%
6) Capital Outlay		6000-6999	73,054.20	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			82,442.79	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			401,895.74	474,924.00	18.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			401,895.74	474,924.00	18.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	635,866.81	1,037,762.55	63.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			635,866.81	1,037,762.55	63.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			635,866.81	1,037,762.55	63.2%
2) Ending Balance, June 30 (E + F1e)			1,037,762.55	1,512,686.55	45.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,037,762.55	1,512,686.55	45.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,030,994.62		
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	6,767.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,037,762.55		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,037,762.55		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	465,724.00	465,724.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			465,724.00	465,724.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
Interest		8660	18,614.53	9,200.00	-50.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,614.53	9,200.00	-50.6%
TOTAL, REVENUES			484,338.53	474,924.00	-1.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	459.85	0.00	-100.0%
Noncapitalized Equipment		4400	1,428.74	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,888.59	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	7,500.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,500.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	10,969.24	0.00	-100.0%
Buildings and Improvements of Buildings		6200	62,084.96	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			73,054.20	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			82,442.79	0.00	-100.0%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	465,724.00	465,724.00	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	18,614.53	9,200.00	-50.6%
5) TOTAL, REVENUES			484,338.53	474,924.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		82,442.79	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			82,442.79	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			401,895.74	474,924.00	18.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			401,895.74	474,924.00	18.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	635,866.81	1,037,762.55	63.2%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			635,866.81	1,037,762.55	63.2%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			635,866.81	1,037,762.55	63.2%
2) Ending Balance, June 30 (E + F1e)			1,037,762.55	1,512,686.55	45.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
		9711			
Stores			0.00	0.00	0.0%
		9712			
Prepaid Items			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			0.00	0.00	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)			1,037,762.55	1,512,686.55	45.8%
		9760			
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
<hr/>		<hr/>	

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,899,359.31	5,899,359.31	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,899,359.31	5,899,359.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,899,359.31	5,899,359.31	0.0%
2) Ending Balance, June 30 (E + F1e)			5,899,359.31	5,899,359.31	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	5,899,359.31	5,899,359.31	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,899,359.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,899,359.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,899,359.31		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,899,359.31	5,899,359.31	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,899,359.31	5,899,359.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,899,359.31	5,899,359.31	0.0%
2) Ending Balance, June 30 (E + F1e)			5,899,359.31	5,899,359.31	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	5,899,359.31	5,899,359.31	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,464.85	26,400.00	-37.8%
5) TOTAL, REVENUES			42,464.85	26,400.00	-37.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			42,464.85	26,400.00	-37.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	38,133.28	19,246.72	-49.5%
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			(38,133.28)	(19,246.72)	-49.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,331.57	7,153.28	65.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,115,850.82	2,120,182.39	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,115,850.82	2,120,182.39	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,115,850.82	2,120,182.39	0.2%
2) Ending Balance, June 30 (E + F1e)			2,120,182.39	2,127,335.67	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,120,182.39	2,127,335.67	0.3%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,106,206.23		
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	13,976.16		
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			2,120,182.39		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,120,182.39		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	42,464.85	26,400.00	-37.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,464.85	26,400.00	-37.8%
TOTAL, REVENUES			42,464.85	26,400.00	-37.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	38,133.28	19,246.72	-49.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			38,133.28	19,246.72	-49.5%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(38,133.28)	(19,246.72)	-49.5%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,464.85	26,400.00	-37.8%
5) TOTAL, REVENUES			42,464.85	26,400.00	-37.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			42,464.85	26,400.00	-37.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	38,133.28	19,246.72	-49.5%
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			(38,133.28)	(19,246.72)	-49.5%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,331.57	7,153.28	65.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,115,850.82	2,120,182.39	0.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,115,850.82	2,120,182.39	0.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,115,850.82	2,120,182.39	0.2%
2) Ending Balance, June 30 (E + F1e)			2,120,182.39	2,127,335.67	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,120,182.39	2,127,335.67	0.3%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,048.41	1,000.00	-51.2%
5) TOTAL, REVENUES			2,048.41	1,000.00	-51.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,048.41	1,000.00	-51.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,048.41	1,000.00	-51.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,816,536.40	1,818,584.81	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,816,536.40	1,818,584.81	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,816,536.40	1,818,584.81	0.1%
2) Ending Balance, June 30 (E + F1e)			1,818,584.81	1,819,584.81	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			397,114.32	397,114.32	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,421,470.49	1,422,470.49	0.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	105,539.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	1,712,354.82		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	690.98		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,818,584.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,818,584.81		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	2,048.41	1,000.00	-51.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,048.41	1,000.00	-51.2%
TOTAL, REVENUES			2,048.41	1,000.00	-51.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,048.41	1,000.00	-51.2%
5) TOTAL, REVENUES			2,048.41	1,000.00	-51.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,048.41	1,000.00	-51.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,048.41	1,000.00	-51.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,816,536.40	1,818,584.81	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,816,536.40	1,818,584.81	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,816,536.40	1,818,584.81	0.1%
2) Ending Balance, June 30 (E + F1e)			1,818,584.81	1,819,584.81	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			397,114.32	397,114.32	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,421,470.49	1,422,470.49	0.1%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	397,114.32	397,114.32
Total, Restricted Balance		<u>397,114.32</u>	<u>397,114.32</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	389,279.46	133,000.00	-65.8%
5) TOTAL, REVENUES			389,279.46	133,000.00	-65.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	135,168.80	133,000.00	-1.6%
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			135,168.80	133,000.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			254,110.66	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			254,110.66	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	814,027.31	1,068,137.97	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			814,027.31	1,068,137.97	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			814,027.31	1,068,137.97	31.2%
2) Ending Balance, June 30 (E + F1e)			1,068,137.97	1,068,137.97	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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,068,137.97	1,068,137.97	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,063,467.66		
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	6,768.78		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,070,236.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,098.47		
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			2,098.47		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,068,137.97		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	18,611.68	10,300.00	-44.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	370,667.78	122,700.00	-66.9%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			389,279.46	133,000.00	-65.8%
TOTAL, REVENUES			389,279.46	133,000.00	-65.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	119,403.84	125,000.00	4.7%
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	15,764.96	8,000.00	-49.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			135,168.80	133,000.00	-1.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			135,168.80	133,000.00	-1.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	389,279.46	133,000.00	-65.8%
5) TOTAL, REVENUES			389,279.46	133,000.00	-65.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		14,062.24	8,000.00	-43.1%
8) Plant Services	8000-8999		121,106.56	125,000.00	3.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			135,168.80	133,000.00	-1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			254,110.66	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			254,110.66	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	814,027.31	1,068,137.97	31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			814,027.31	1,068,137.97	31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			814,027.31	1,068,137.97	31.2%
2) Ending Balance, June 30 (E + F1e)			1,068,137.97	1,068,137.97	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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,068,137.97	1,068,137.97	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,329.62	40,500.00	-34.0%
5) TOTAL, REVENUES			61,329.62	40,500.00	-34.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	159,428.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,100,000.00	1,100,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,259,428.00	1,100,000.00	-12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,198,098.38)	(1,059,500.00)	-11.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,198,098.38)	(1,059,500.00)	-11.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,417,751.64	2,219,653.26	-35.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,417,751.64	2,219,653.26	-35.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,417,751.64	2,219,653.26	-35.1%
2) Ending Balance, June 30 (E + F1e)			2,219,653.26	1,160,153.26	-47.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,219,653.26	2,260,153.26	1.8%
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	(1,100,000.00)	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,201,746.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	17,595.56		
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			2,219,342.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(311.25)		
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			(311.25)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,219,653.26		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	61,329.62	40,500.00	-34.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			61,329.62	40,500.00	-34.0%
TOTAL, REVENUES			61,329.62	40,500.00	-34.0%

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	33,553.38	0.00	-100.0%
Buildings and Improvements of Buildings		6200	125,874.62	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			159,428.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	1,100,000.00	1,100,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,100,000.00	1,100,000.00	0.0%
TOTAL, EXPENDITURES			1,259,428.00	1,100,000.00	-12.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds					
		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In					
		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund					
		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out					
		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,329.62	40,500.00	-34.0%
5) TOTAL, REVENUES			61,329.62	40,500.00	-34.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		159,428.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,100,000.00	1,100,000.00	0.0%
10) TOTAL, EXPENDITURES			1,259,428.00	1,100,000.00	-12.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(1,198,098.38)	(1,059,500.00)	-11.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,198,098.38)	(1,059,500.00)	-11.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,417,751.64	2,219,653.26	-35.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,417,751.64	2,219,653.26	-35.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,417,751.64	2,219,653.26	-35.1%
2) Ending Balance, June 30 (E + F1e)			2,219,653.26	1,160,153.26	-47.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,219,653.26	2,260,153.26	1.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(1,100,000.00)	New

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,438,921.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,396.00	10,000.00	-59.0%
5) TOTAL, REVENUES			2,463,317.00	10,000.00	-99.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,770.84	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	298,447.47	0.00	-100.0%
6) Capital Outlay		6000-6999	2,486,775.27	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	372,843.24	372,843.24	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,168,836.82	372,843.24	-88.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(705,519.82)	(362,843.24)	-48.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,209,179.10	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			1,209,179.10	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			503,659.28	(362,843.24)	-172.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,831,705.31	2,335,364.59	27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,831,705.31	2,335,364.59	27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,831,705.31	2,335,364.59	27.5%
2) Ending Balance, June 30 (E + F1e)			2,335,364.59	1,972,521.35	-15.5%
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			603,650.05	603,650.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,731,714.54	1,368,871.30	-21.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,327,094.13		
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	11,265.90		
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			2,338,360.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,995.44		
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			2,995.44		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,335,364.59		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	2,438,921.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2,438,921.00	0.00	-100.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,396.00	10,000.00	-59.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,396.00	10,000.00	-59.0%
TOTAL, REVENUES			2,463,317.00	10,000.00	-99.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	10,770.84	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,770.84	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	432.00	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	298,015.47	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			298,447.47	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	542,450.15	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,944,325.12	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,486,775.27	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	29,193.52	29,193.52	0.0%
Other Debt Service - Principal		7439	343,649.72	343,649.72	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			372,843.24	372,843.24	0.0%
TOTAL, EXPENDITURES			3,168,836.82	372,843.24	-88.2%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,209,179.10	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,209,179.10	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,209,179.10	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,438,921.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,396.00	10,000.00	-59.0%
5) TOTAL, REVENUES			2,463,317.00	10,000.00	-99.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,795,993.58	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	372,843.24	372,843.24	0.0%
10) TOTAL, EXPENDITURES			3,168,836.82	372,843.24	-88.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(705,519.82)	(362,843.24)	-48.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,209,179.10	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			1,209,179.10	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			503,659.28	(362,843.24)	-172.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,831,705.31	2,335,364.59	27.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,831,705.31	2,335,364.59	27.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,831,705.31	2,335,364.59	27.5%
2) Ending Balance, June 30 (E + F1e)			2,335,364.59	1,972,521.35	-15.5%
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			603,650.05	603,650.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,731,714.54	1,368,871.30	-21.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5810	Other Restricted Federal	603,650.05	603,650.05
Total, Restricted Balance		<u>603,650.05</u>	<u>603,650.05</u>

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	39,917.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,532,878.00	0.00	-100.0%
5) TOTAL, REVENUES			1,572,795.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,367,231.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,367,231.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			205,564.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,000,000.00	0.00	-100.0%
b) Uses		7630-7699	1,165,000.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(165,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,564.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,680,107.00	1,720,671.00	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,680,107.00	1,720,671.00	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,680,107.00	1,720,671.00	2.4%
2) Ending Balance, June 30 (E + F1e)			1,720,671.00	1,720,671.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,720,671.00	1,720,671.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,714,715.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,956.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,720,671.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,720,671.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	22,281.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	17,636.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			39,917.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	1,416,227.00	0.00	-100.0%
Unsecured Roll		8612	55,796.00	0.00	-100.0%
Prior Years' Taxes		8613	829.00	0.00	-100.0%
Supplemental Taxes		8614	28,342.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	1,971.00	0.00	-100.0%
Interest		8660	29,713.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,532,878.00	0.00	-100.0%
TOTAL, REVENUES			1,572,795.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,135,035.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	232,196.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,367,231.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,367,231.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,000,000.00	0.00	-100.0%
(c) TOTAL, SOURCES			1,000,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,165,000.00	0.00	-100.0%
(d) TOTAL, USES			1,165,000.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(165,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	39,917.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,532,878.00	0.00	-100.0%
5) TOTAL, REVENUES			1,572,795.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,367,231.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,367,231.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			205,564.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,000,000.00	0.00	-100.0%
b) Uses		7630-7699	1,165,000.00	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(165,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,564.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,680,107.00	1,720,671.00	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,680,107.00	1,720,671.00	2.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,680,107.00	1,720,671.00	2.4%
2) Ending Balance, June 30 (E + F1e)			1,720,671.00	1,720,671.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,720,671.00	1,720,671.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Unaudited Actuals
FINANCIAL REPORTS
2018-19 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.50%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2020-21 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption. Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$0.00
		\$37,173,261.55
		\$37,173,261.55
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	5.95%

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 12, 2019

To the Superintendent of Public Instruction:

2018-19 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

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

Date: _____

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

For County Office of Education:

For School District:

Steven Mattern

Lori McGuire

Name

Name

Director II, Administration, Finance & Accounta

Director, Finance & Budget

Title

Title

(661) 636-4691

(760) 499-1604

Telephone

Telephone

stmattern@kern.org

lmcguire@ssusd.org

E-mail Address

E-mail Address

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,861.75	4,849.05	4,861.75	4,928.25	4,928.25	4,928.25
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,861.75	4,849.05	4,861.75	4,928.25	4,928.25	4,928.25
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,861.75	4,849.05	4,861.75	4,928.25	4,928.25	4,928.25
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	174,529.15		174,529.15			174,529.15
Work in Progress	78,629,695.04		78,629,695.04		78,629,695.04	0.00
Total capital assets not being depreciated	78,804,224.19	0.00	78,804,224.19	0.00	78,629,695.04	174,529.15
Capital assets being depreciated:						
Land Improvements	64,117,832.75	(94,791.39)	64,023,041.36	40,939,082.34		104,962,123.70
Buildings	34,440,825.12		34,440,825.12	40,418,708.33		74,859,533.45
Equipment	8,014,161.59	(73,951.38)	7,940,210.21	243,425.09		8,183,635.30
Total capital assets being depreciated	106,572,819.46	(168,742.77)	106,404,076.69	81,601,215.76	0.00	188,005,292.45
Accumulated Depreciation for:						
Land Improvements	(13,717,314.64)	94,791.39	(13,622,523.25)		2,294,810.82	(15,917,334.07)
Buildings	(18,130,664.20)		(18,130,664.20)		697,987.27	(18,828,651.47)
Equipment	(5,582,576.62)	98,801.48	(5,483,775.14)		457,484.02	(5,941,259.16)
Total accumulated depreciation	(37,430,555.46)	193,592.87	(37,236,962.59)	0.00	3,450,282.11	(40,687,244.70)
Total capital assets being depreciated, net	69,142,264.00	24,850.10	69,167,114.10	81,601,215.76	3,450,282.11	147,318,047.75
Governmental activity capital assets, net	147,946,488.19	24,850.10	147,971,338.29	81,601,215.76	82,079,977.15	147,492,576.90
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	ESSA - Title I Part A Basic Grant	ESSA - School Improvement Funding	Sp Ed - IDEA Basic Local Assistance Part B Sec. 611	Sp Ed - IDEA Prt B Sec. 611 Private Schools ISP	Sp Ed - IDEA Preschool Grants Part B Sec. 619	Sp Ed - IDEA Mental Health Part B Sec. 611	Sp Ed - IDEA Staff Development Part B Sec. 611
FEDERAL CATALOG NUMBER	84.01	84.01	84.027	84.027	84.173	84.027A	84.173A
RESOURCE CODE	3010	3182	3310	3311	3315	3327	3345
REVENUE OBJECT	8290	8290	8181	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	288,534.82	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	1,823,637.00	172,442.00	977,887.00	11,356.00	30,272.00	55,950.00	1,000.00
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,823,637.00	172,442.00	977,887.00	11,356.00	30,272.00	55,950.00	1,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	2,112,171.82	172,442.00	977,887.00	11,356.00	30,272.00	55,950.00	1,000.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	1,253,847.72	43,111.00	0.00	0.00	0.00	0.00	0.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	1,253,847.72	43,111.00	0.00	0.00	0.00	0.00	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,788,693.89	166,800.00	977,887.00	11,356.00	30,272.00	55,950.00	1,000.00
10. Non Donor-Authorized Expenditures	0.00	0.00	2,040,375.14	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	1,788,693.89	166,800.00	3,018,262.14	11,356.00	30,272.00	55,950.00	1,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(534,846.17)	(123,689.00)	(977,887.00)	(11,356.00)	(30,272.00)	(55,950.00)	(1,000.00)
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	534,846.17	123,689.00	977,887.00	11,356.00	30,272.00	55,950.00	1,000.00
14. Unused Grant Award Calculation (line 4 minus line 9)	323,477.93	5,642.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	323,477.93	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,788,693.89	166,800.00	977,887.00	11,356.00	30,272.00	55,950.00	1,000.00

2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	Sp Ed - IDEA Early Intervention Grant Part C	Carl D. Perkins - CTE Improvement Act	ESSA - Title II Part A Supporting Effective Instruction	ESSA - Title IV Part A SSAE Grant	ESSA - Title IV SSAE Competitive Grant	ESSA - Title III English Learner Student Program	DoDEA Grant Secondary Counselors
FEDERAL CATALOG NUMBER	84.181	84.048A	84.367	84.424	84.424	84.365	HE12541610010
RESOURCE CODE	3385	3550	4035	4127	4128	4203	5847
REVENUE OBJECT	8182	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	0.00	(0.44)	0.00	0.00	3,026.68	0.00
2. a. Current Year Award	25,481.00	58,819.00	256,242.00	95,919.00	46,000.00	36,853.00	240,495.87
b. Transferability (ESSA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	25,481.00	58,819.00	256,242.00	95,919.00	46,000.00	36,853.00	240,495.87
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	25,481.00	58,819.00	256,241.56	95,919.00	46,000.00	39,879.68	240,495.87
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	18,417.76	162,853.71	60,746.00	0.00	35,362.68	181,659.05
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	18,417.76	162,853.71	60,746.00	0.00	35,362.68	181,659.05
EXPENDITURES							
9. Donor-Authorized Expenditures	25,481.00	58,819.00	254,122.17	43,323.94	8,074.10	31,252.01	240,495.87
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	25,481.00	58,819.00	254,122.17	43,323.94	8,074.10	31,252.01	240,495.87
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(25,481.00)	(40,401.24)	(91,268.46)	17,422.06	(8,074.10)	4,110.67	(58,836.82)
a. Unearned Revenue	0.00	0.00	0.00	17,422.06	0.00	4,110.67	0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	25,481.00	40,401.24	91,268.46	0.00	8,074.10	0.00	58,836.82
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	2,119.39	52,595.06	37,925.90	8,627.67	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	2,119.39	52,595.06	37,925.90	8,627.67	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	25,481.00	58,819.00	254,122.17	43,323.94	8,074.10	31,252.01	240,495.87

2018-19 Unaudited Actuals
FEDERAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	DoDEA Grant STEAM	TOTAL
FEDERAL CATALOG NUMBER	HE12541710004	
RESOURCE CODE	5848	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Carryover	0.00	291,561.06
2. a. Current Year Award	108,225.51	3,940,579.38
b. Transferability (ESSA)	0.00	0.00
c. Other Adjustments	0.00	0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	108,225.51	3,940,579.38
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	108,225.51	4,232,140.44
REVENUES		
5. Unearned Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	69,737.09	1,825,735.01
7. Contributed Matching Funds	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	69,737.09	1,825,735.01
EXPENDITURES		
9. Donor-Authorized Expenditures	108,225.51	3,801,752.49
10. Non Donor-Authorized Expenditures	0.00	2,040,375.14
11. Total Expenditures (lines 9 & 10)	108,225.51	5,842,127.63
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(38,488.42)	(1,976,017.48)
a. Unearned Revenue	0.00	21,532.73
b. Accounts Payable	0.00	0.00
c. Accounts Receivable	38,488.42	1,997,550.21
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	430,387.95
15. If Carryover is allowed, enter line 14 amount here	0.00	424,745.95
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	108,225.51	3,801,752.49

2018-19 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	After School Educaiton & Safety	Career Technical Education Incentive	Sp Ed: Infant Discretionary	Sp Ed WorkAbility I Program	TUPE - Reimbursement	State Preschool Program	Child Development QRIS Block Grant
RESOURCE CODE	6010	6387	6515	6520	6690	.12-6105	.12-6127
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	ASES	CTEIG	Sp Ed Infant	WorkAbility	TUPE	Preschool	QRIS
AWARD							
1. Prior Year Carryover	0.00	328,344.91	0.00	0.00	0.00	0.00	71,261.81
2. a. Current Year Award	355,920.20	215,758.81	3,488.00	116,250.00	8,956.34	548,840.92	11,000.00
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	5,232.76	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	355,920.20	215,758.81	3,488.00	116,250.00	8,956.34	554,073.68	11,000.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c. & 3)	355,920.20	544,103.72	3,488.00	116,250.00	8,956.34	554,073.68	82,261.81
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00	328,344.91	0.00	0.00	0.00	0.00	71,261.81
6. Cash Received in Current Year	320,583.04	0.00	0.00	87,187.50	0.00	537,152.22	11,000.00
7. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Total Available (sum lines 5, 6, & 7)	320,583.04	328,344.91	0.00	87,187.50	0.00	537,152.22	82,261.81
EXPENDITURES							
9. Donor-Authorized Expenditures	355,920.20	338,771.03	3,488.00	116,250.00	8,956.34	554,073.68	0.00
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Total Expenditures (lines 9 & 10)	355,920.20	338,771.03	3,488.00	116,250.00	8,956.34	554,073.68	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	(39,576.80)	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(35,337.16)	(10,426.12)	(3,488.00)	(29,062.50)	(8,956.34)	(56,498.26)	82,261.81
a. Unearned Revenue	0.00	0.00	0.00	0.00	0.00	0.00	82,261.81
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Accounts Receivable	35,337.16	10,426.12	3,488.00	29,062.50	8,956.34	56,498.26	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	205,332.69	0.00	0.00	0.00	0.00	82,261.81
15. If Carryover is allowed, enter line 14 amount here	0.00	205,332.69	0.00	0.00	0.00	0.00	82,261.81
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	355,920.20	338,771.03	3,488.00	116,250.00	8,956.34	593,650.48	0.00

2018-19 Unaudited Actuals
STATE GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	399,606.72
2. a. Current Year Award	1,260,214.27
b. Other Adjustments	5,232.76
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,265,447.03
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c. & 3)	1,665,053.75
REVENUES	
5. Unearned Revenue Deferred from Prior Year	399,606.72
6. Cash Received in Current Year	955,922.76
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	1,355,529.48
EXPENDITURES	
9. Donor-Authorized Expenditures	1,377,459.25
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	1,377,459.25
12. Amounts Included in Line 6 above for Prior Year Adjustments	(39,576.80)
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(61,506.57)
a. Unearned Revenue	82,261.81
b. Accounts Payable	0.00
c. Accounts Receivable	143,768.38
14. Unused Grant Award Calculation (line 4 minus line 9)	287,594.50
15. If Carryover is allowed, enter line 14 amount here	287,594.50
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,417,036.05

2018-19 Unaudited Actuals
LOCAL GRANT AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

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

2018-19 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Medi-Cal Administrative Activity	Medi-Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER	93.778	93.778	
RESOURCE CODE	2	5640	
REVENUE OBJECT	8290	8290	
LOCAL DESCRIPTION (if any)	MAA	Medi-Cal	
AWARD			
1. Prior Year Restricted Ending Balance	95,985.77	240,580.77	336,566.54
2. a. Current Year Award	230,686.76	152,825.36	383,512.12
b. Other Adjustments	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	230,686.76	152,825.36	383,512.12
3. Required Matching Funds/Other	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	326,672.53	393,406.13	720,078.66
REVENUES			
5. Cash Received in Current Year	230,686.76	118,584.26	349,271.02
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	34,241.10	34,241.10
b. Noncurrent Accounts Receivable	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	34,241.10	34,241.10
8. Contributed Matching Funds	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	230,686.76	152,825.36	383,512.12
EXPENDITURES			
10. Donor-Authorized Expenditures	64,290.10	148,631.24	212,921.34
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	64,290.10	148,631.24	212,921.34
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	262,382.43	244,774.89	507,157.32

2018-19 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	State Lottery Unrestricted	Education Protection Account	Lottery - Instructional Materials	Special Education	Special Education: Infants 0-2	Sp. Ed. - State Mental Health	Classified School Employee PDBG
RESOURCE CODE	1100	1400	6300	6500	6510	6512	7311
REVENUE OBJECT	8560	8012	8560	8311	8311	8590	8590
LOCAL DESCRIPTION (if any)		EPA					
AWARD							
1. Prior Year Restricted Ending Balance	0.00	0.00	592,164.41	0.00	0.00	622,278.82	0.00
2. a. Current Year Award	783,172.00	8,002,963.00	294,019.00	2,541,544.00	144,683.00	307,209.00	42,803.00
b. Other Adjustments	0.00	(2,229.00)	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	783,172.00	8,000,734.00	294,019.00	2,541,544.00	144,683.00	307,209.00	42,803.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	783,172.00	8,000,734.00	886,183.41	2,541,544.00	144,683.00	929,487.82	42,803.00
REVENUES							
5. Cash Received in Current Year	724,652.50	8,000,734.00	239,519.69	2,541,544.00	144,683.00	227,591.00	42,803.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	58,519.50	0.00	54,499.31	0.00	0.00	79,618.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	58,519.50	0.00	54,499.31	0.00	0.00	79,618.00	0.00
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	783,172.00	8,000,734.00	294,019.00	2,541,544.00	144,683.00	307,209.00	42,803.00
EXPENDITURES							
10. Donor-Authorized Expenditures	783,172.00	8,000,734.00	48,974.36	2,541,544.00	144,683.00	618,951.32	957.67
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	3,579,525.31	0.00	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	783,172.00	8,000,734.00	48,974.36	6,121,069.31	144,683.00	618,951.32	957.67
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	837,209.05	0.00	0.00	310,536.50	41,845.33

2018-19 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	College Readiness Block Grant	Low-Performing Student Block Grant	Other State	Adult Education Program	State Preschool Center Based Reserve	TOTAL
RESOURCE CODE	7338	7510	7810	.11-6391	.12-6130	
REVENUE OBJECT	8590	8590	8590	8590	8990	
LOCAL DESCRIPTION (if any)			MTSS - OCDOE			
AWARD						
1. Prior Year Restricted Ending Balance	33,200.00	0.00	0.00	73,806.03	31,954.20	1,353,403.46
2. a. Current Year Award	0.00	412,989.00	50,000.00	232,356.00	1,272.36	12,813,010.36
b. Other Adjustments	0.00	0.00	0.00	0.00	0.00	(2,229.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	412,989.00	50,000.00	232,356.00	1,272.36	12,810,781.36
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	39,576.80	39,576.80
4. Total Available Award (sum lines 1, 2c, & 3)	33,200.00	412,989.00	50,000.00	306,162.03	72,803.36	14,203,761.62
REVENUES						
5. Cash Received in Current Year	0.00	206,495.00	50,000.00	212,963.00	1,272.36	12,392,257.55
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	206,494.00	0.00	19,393.00	0.00	418,523.81
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	206,494.00	0.00	19,393.00	0.00	418,523.81
8. Contributed Matching Funds	0.00	0.00	0.00	0.00	0.00	0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	412,989.00	50,000.00	232,356.00	1,272.36	12,810,781.36
EXPENDITURES						
10. Donor-Authorized Expenditures	11,634.70	22,761.00	33,155.78	232,522.84	0.00	12,439,090.67
11. Non Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	3,579,525.31
12. Total Expenditures (line 10 plus line 11)	11,634.70	22,761.00	33,155.78	232,522.84	0.00	16,018,615.98
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	21,565.30	390,228.00	16,844.22	73,639.19	72,803.36	1,764,670.95

2018-19 Unaudited Actuals
LOCAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Ongoing & Major Maintenance	Sierra Vista Education Center	Microsoft Settlement	TOTAL
RESOURCE CODE	8150	9021	9022	
REVENUE OBJECT	8980	8650	8699	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	0.00	0.00	102,632.80	102,632.80
2. a. Current Year Award	0.00	159,772.23	768.26	160,540.49
b. Other Adjustments	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	159,772.23	768.26	160,540.49
3. Required Matching Funds/Other	1,804,387.49	182,025.26	0.00	1,986,412.75
4. Total Available Award (sum lines 1, 2c, & 3)	1,804,387.49	341,797.49	103,401.06	2,249,586.04
REVENUES				
5. Cash Received in Current Year	0.00	159,772.23	768.26	160,540.49
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable	0.00	0.00	0.00	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds	1,804,387.49	182,025.26	0.00	1,986,412.75
9. Total Available (sum lines 5, 7c, & 8)	1,804,387.49	341,797.49	768.26	2,146,953.24
EXPENDITURES				
10. Donor-Authorized Expenditures	1,804,387.49	341,797.49	0.00	2,146,184.98
11. Non Donor-Authorized Expenditures	0.00		0.00	0.00
12. Total Expenditures (line 10 plus line 11)	1,804,387.49	341,797.49	0.00	2,146,184.98
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	0.00	103,401.06	103,401.06

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	24,106,880.26	301	5,940.00	303	24,100,940.26	305	249,079.53		307	23,851,860.73	309
2000 - Classified Salaries	8,698,626.87	311	84.00	313	8,698,542.87	315	776,790.77		317	7,921,752.10	319
3000 - Employee Benefits	15,697,724.29	321	1,635,928.35	323	14,061,795.94	325	554,940.83		327	13,506,855.11	329
4000 - Books, Supplies Equip Replace. (6500)	3,781,008.45	331	325.71	333	3,780,682.74	335	312,789.19		337	3,467,893.55	339
5000 - Services... & 7300 - Indirect Costs	6,761,467.36	341	97,499.98	343	6,663,967.38	345	1,637,467.24		347	5,026,500.14	349
TOTAL					57,305,929.19	365			TOTAL	53,774,861.63	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	19,084,877.19 375
2. Salaries of Instructional Aides Per EC 41011.		2100	2,307,521.25 380
3. STRS.		3101 & 3102	3,008,690.07 382
4. PERS.		3201 & 3202	425,743.10 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	460,209.35 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	4,275,339.30 385
7. Unemployment Insurance.		3501 & 3502	10,523.18 390
8. Workers' Compensation Insurance.		3601 & 3602	309,384.77 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			29,882,288.21 395
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).			38,317.37 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			29,843,970.84 397
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.			55.50%
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)	55.50%
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).	53,774,861.63
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Unaudited Actuals
2018-19 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	19,240,360.00		19,240,360.00		1,290,694.00	17,949,666.00	1,381,924.00
State School Building Loans Payable	743,599.00		743,599.00		364,650.00	378,949.00	378,949.00
Certificates of Participation Payable	11,950,000.00		11,950,000.00		1,100,000.00	10,850,000.00	1,100,000.00
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable	2,870,450.00		2,870,450.00		189,730.00	2,680,720.00	197,253.00
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability	27,828,241.77		27,828,241.77		1,636,216.46	26,192,025.31	1,604,045.48
Compensated Absences Payable	21,922.27		21,922.27	96,005.66		117,927.93	
Governmental activities long-term liabilities	62,654,573.04	0.00	62,654,573.04	96,005.66	4,581,290.46	58,169,288.24	4,662,171.48
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	35,608,042.39		35,608,042.39			37,173,261.55
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	4,827.92		4,827.92			4,861.75
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	4,861.75		4,861.75	4,928.25		4,928.25
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)			4,861.75			4,928.25
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	37,355.60		37,355.60	35,965.00		35,965.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	70,053.33		70,053.33	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,819,937.41		4,819,937.41	4,760,011.00		4,760,011.00
5. Unsecured Roll Taxes (Object 8042)	451,037.94		451,037.94	389,325.00		389,325.00
6. Prior Years' Taxes (Object 8043)	(18,638.32)		(18,638.32)	104,500.00		104,500.00
7. Supplemental Taxes (Object 8044)	57,863.86		57,863.86	71,220.00		71,220.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(454,168.18)		(454,168.18)	(479,515.00)		(479,515.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	4,079.51		4,079.51	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)	2,496,456.12		2,496,456.12	280,832.00		280,832.00
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)	7,463,977.27	0.00	7,463,977.27	5,162,338.00	0.00	5,162,338.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	7,463,977.27	0.00	7,463,977.27	5,162,338.00	0.00	5,162,338.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			471,884.91			493,461.59
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			471,884.91			493,461.59
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	40,609,188.83		40,609,188.83	45,302,289.00		45,302,289.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(111,784.50)		(111,784.50)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	40,497,404.33	0.00	40,497,404.33	45,302,289.00	0.00	45,302,289.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	60,495,679.52		60,495,679.52	60,812,450.11		60,812,450.11
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	249,365.23		249,365.23	150,000.00		150,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			35,608,042.39			37,173,261.55
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0070			1.0137
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			37,173,261.55			39,133,312.84
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			7,463,977.27			5,162,338.00
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)			583,410.00			591,390.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			30,181,169.19			34,464,436.43
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			30,181,169.19			34,464,436.43
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])			155,816.84			97,985.10
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			7,619,794.11			5,260,323.10
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)			30,025,352.35			34,366,451.33
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			7,619,794.11			
b. State Subventions (Line D8)			30,025,352.35			
c. Less: Excluded Appropriations (Line C23)			471,884.91			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			37,173,261.55			

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) 2,256,668.25
- 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) 44,611,799.71

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) 5.06%

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)	2,696,852.02
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	57,650.68
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	45,300.00
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)	334,836.84
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)	3,134,639.54
9. Carry-Forward Adjustment (Part IV, Line F)	309,991.01
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,444,630.55

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	35,549,136.95
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,393,893.83
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,190,925.63
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	350,804.99
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	9,479.76
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	21,664.70
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	714,713.89
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)	574.20
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6,282,492.04
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. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	221,788.27
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	148,959.26
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,030,970.95
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	57,915,404.47

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 5.41%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2020-21 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 5.95%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,134,639.54</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(21,542.95)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.84%) times Part III, Line B18); zero if negative	<u>309,991.01</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.84%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.84%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>309,991.01</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>309,991.01</u>

Approved indirect cost rate: 4.84%
Highest rate used in any program: 4.84%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,706,117.79	82,576.10	4.84%
01	3550	56,254.00	2,565.00	4.56%
01	4035	242,392.81	11,729.36	4.84%
01	4203	31,061.61	190.40	0.61%
01	6010	128,085.25	5,921.78	4.62%
01	6387	232,216.22	11,234.12	4.84%
01	6512	597,079.89	21,871.43	3.66%
01	6520	110,883.25	5,366.75	4.84%
11	6391	221,788.27	10,734.57	4.84%
12	6105	148,959.26	7,209.63	4.84%

Unaudited Actuals
2018-19 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		592,164.41	592,164.41
2. State Lottery Revenue	8560	783,172.00		294,019.00	1,077,191.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		783,172.00	0.00	886,183.41	1,669,355.41
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		48,974.36	48,974.36
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	783,172.00			783,172.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		783,172.00	0.00	48,974.36	832,146.36
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	837,209.05	837,209.05
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2018-19 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	60,881,289.46
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,965,277.87
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	478.73
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	246,931.92
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	468,347.57
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,212,251.99
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)				1,928,010.21
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	161,716.86
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)				53,149,718.24

Section II - Expenditures Per ADA		2018-19 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		4,849.05
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,960.85
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	48,558,051.33	10,067.77
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)	48,558,051.33	10,067.77
B. Required effort (Line A.2 times 90%)	43,702,246.20	9,060.99
C. Current year expenditures (Line I.E and Line II.B)	53,149,718.24	10,960.85
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	27,000,284.29	12,239,784.82	39,240,069.11	2,389,585.90	41,629,655.01	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,045,115.74	345,023.46	1,390,139.20	84,654.72	1,474,793.92	
3300	Independent Study Centers	87,183.48	0.00	87,183.48	5,309.18	92,492.66	
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	951,950.41	296,728.41	1,248,678.82	76,040.27	1,324,719.09	
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	1,812.61	0.00	1,812.61	110.38	1,922.99	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	11,250,356.38	2,192,831.47	13,443,187.85	818,644.13	14,261,831.98	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	7,286.35	0.00	7,286.35	443.71	7,730.06	
8500	Child Care and Development Services	2,193.41	0.00	2,193.41	133.57	2,326.98	
Other Costs							
----	Food Services					144,938.66	144,938.66
----	Enterprise					21,664.70	21,664.70
----	Facilities Acquisition & Construction					105,006.64	105,006.64
----	Other Outgo					1,685,894.56	1,685,894.56
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	146,256.43		146,256.43
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(17,944.20)		(17,944.20)
----	Total General Fund and Charter Schools Funds Expenditures	40,346,182.67	15,074,368.16	55,420,550.83	3,503,234.09	1,957,504.56	60,881,289.48

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	1,337,057.69	722,257.11	3,716,051.64	1,897,603.42	6,644,080.31	0.00	757,317.97
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	207.66	207.66	207.66	207.66	319.73	319.73	319.73
3100 Alternative Schools							
3200 Continuation Schools	4.00	4.00	4.00	4.00	11.82	11.82	11.82
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	4.87	4.87	4.87	4.87	8.00	8.00	8.00
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)	46.00	46.00	46.00	46.00	43.96	43.96	43.96
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	262.53	262.53	262.53	262.53	383.51	383.51	383.51

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										757
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,041,434.12	0.00	0.00	42,945.00	205,661.75	689,584.23	2,169,757.09		4,149,382.19
2000-2999	Classified Salaries	586,147.29	0.00	0.00	0.00	132,761.81	854,738.30	1,116,453.60		2,690,101.00
3000-3999	Employee Benefits	753,614.33	0.00	0.00	23,189.91	155,117.69	684,840.06	1,439,203.57		3,055,965.56
4000-4999	Books and Supplies	166,089.72	0.00	0.00	323.49	3,175.10	13,049.13	26,555.24		209,192.68
5000-5999	Services and Other Operating Expenditures	1,038,635.06	0.00	0.00	0.00	1,408.96	4,541.21	101,129.72		1,145,714.95
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,585,920.52	0.00	0.00	66,458.40	498,125.31	2,246,752.93	4,853,099.22	0.00	11,250,356.38
7310	Transfers of Indirect Costs	27,238.18	0.00	0.00	0.00	0.00	0.00	0.00		27,238.18
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,192,831.45								2,192,831.45
	Total Indirect Costs and PCR Allocations	2,220,069.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,220,069.63
	TOTAL COSTS	5,805,990.15	0.00	0.00	66,458.40	498,125.31	2,246,752.93	4,853,099.22	0.00	13,470,426.01
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	67,306.00	0.00	0.00	0.00	30,272.00	0.00	0.00		97,578.00
2000-2999	Classified Salaries	77,608.90	0.00	0.00	0.00	112,926.65	798,549.95	1,006,455.78		1,995,541.28
3000-3999	Employee Benefits	57,741.52	0.00	0.00	0.00	81,598.02	381,187.19	502,194.13		1,022,720.86
4000-4999	Books and Supplies	25,445.31	0.00	0.00	0.00	0.00	0.00	209.56		25,654.87
5000-5999	Services and Other Operating Expenditures	54,878.10	0.00	0.00	0.00	1,000.00	2,855.54	0.00		58,733.64
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	282,979.83	0.00	0.00	0.00	225,796.67	1,182,592.68	1,508,859.47	0.00	3,200,228.65
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	282,979.83	0.00	0.00	0.00	225,796.67	1,182,592.68	1,508,859.47	0.00	3,200,228.65
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									2,040,375.14
	TOTAL COSTS									1,159,853.51

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	974,128.12	0.00	0.00	42,945.00	175,389.75	689,584.23	2,169,757.09		4,051,804.19
2000-2999	Classified Salaries	508,538.39	0.00	0.00	0.00	19,835.16	56,188.35	109,997.82		694,559.72
3000-3999	Employee Benefits	695,872.81	0.00	0.00	23,189.91	73,519.67	303,652.87	937,009.44		2,033,244.70
4000-4999	Books and Supplies	140,644.41	0.00	0.00	323.49	3,175.10	13,049.13	26,345.68		183,537.81
5000-5999	Services and Other Operating Expenditures	983,756.96	0.00	0.00	0.00	408.96	1,685.67	101,129.72		1,086,981.31
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,302,940.69	0.00	0.00	66,458.40	272,328.64	1,064,160.25	3,344,239.75	0.00	8,050,127.73
7310	Transfers of Indirect Costs	27,238.18	0.00	0.00	0.00	0.00	0.00	0.00		27,238.18
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	2,192,831.45								2,192,831.45
	Total Indirect Costs and PCR Allocations	2,220,069.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,220,069.63
	TOTAL BEFORE OBJECT 8980	5,523,010.32	0.00	0.00	66,458.40	272,328.64	1,064,160.25	3,344,239.75	0.00	10,270,197.36
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,040,375.14
	TOTAL COSTS									12,310,572.50
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	523.60	0.00	0.00	0.00	0.00	0.00	0.00		523.60
2000-2999	Classified Salaries	505,943.84	0.00	0.00	0.00	205.28	0.00	0.00		506,149.12
3000-3999	Employee Benefits	308,491.84	0.00	0.00	0.00	55.89	0.00	0.00		308,547.73
4000-4999	Books and Supplies	101,533.50	0.00	0.00	0.00	270.22	377.47	131.23		102,312.42
5000-5999	Services and Other Operating Expenditures	127,789.79	0.00	0.00	0.00	0.00	1,162.95	0.00		128,952.74
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,044,282.57	0.00	0.00	0.00	531.39	1,540.42	131.23	0.00	1,046,485.61
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,044,282.57	0.00	0.00	0.00	531.39	1,540.42	131.23	0.00	1,046,485.61
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,040,375.14
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									3,579,525.31
	TOTAL COSTS									6,666,386.06

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

2017-18 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	10,354,499.21	5,535,770.18
2. Enter audit adjustments of 2017-18 special education expenditures from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2018-19 special education beginning fund balances from SACS2019ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2017-18 Expenditures, Adjusted for 2018-19 MOE Calculation (Sum lines 1 through 4)	10,354,499.21	5,535,770.18
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2017-18 Report SEMA, 2017-18 Expenditures by LEA (LE-CY) worksheet	<u>707.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	_____	

3. 2017-18 Unduplicated Pupil Count, Adjusted for 2018-19 MOE Calculation (Line C1 plus Line C2)	707.00	

SELPA: Sierra Sands Unified (SI)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2018-19 Expenditures by LEA (LE-CY) and the 2017-18 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-A worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2018-19 expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2018-19 expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-A worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: <http://www.cde.ca.gov/sp/se/as/documents/subseqyrtrckwrksht.xls>.

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Sierra Sands Unified (SI)

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00</u> (b)	

If (b) is greater than (a).

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

_____ (c)

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

0.00 (d)

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

If (b) is less than (a).

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

_____ (e) _____

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

0.00 (f)

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

SELPA: Sierra Sands Unified (SI)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures (LE-CY Worksheet) FY 2018-19	Actual Expenditures Comparison Year FY 2017-18	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	13,470,426.01		
b. Less: Expenditures paid from federal sources	1,159,853.51		
c. Expenditures paid from state and local sources	12,310,572.50	10,354,499.21	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		10,354,499.21	
Less: Exempt reduction(s) for SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	12,310,572.50	10,354,499.21	1,956,073.29

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

	Actual FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	13,470,426.01		
b. Less: Expenditures paid from federal sources	1,159,853.51		
c. Expenditures paid from state and local sources	12,310,572.50	10,354,499.21	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		10,354,499.21	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	12,310,572.50	10,354,499.21	
d. Special education unduplicated pupil count	757	707	
e. Per capita state and local expenditures (A2c/A2d)	16,262.32	14,645.68	1,616.64

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

SELPA: Sierra Sands Unified (SI)

B. LOCAL EXPENDITURES ONLY METHOD

	Actual FY 2018-19	Comparison Year 2017-18	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	6,666,386.06	5,535,770.18	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE calculation		0.00	
		<u>5,535,770.18</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>6,666,386.06</u>	<u>5,535,770.18</u>	<u>1,130,615.88</u>

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

	Actual FY 2018-19	Comparison Year 2017-18	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	6,666,386.06	5,535,770.18	
Add/Less: Adjustments required for MOE calculation Comparison year's expenditures, adjusted for MOE		0.00	
		<u>5,535,770.18</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>6,666,386.06</u>	<u>5,535,770.18</u>	
b. Special education unduplicated pupil count	<u>757</u>	<u>707</u>	
c. Per capita local expenditures (B2a/B2b)	<u>8,806.32</u>	<u>7,829.94</u>	<u>976.38</u>

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

Lori McGuire
Contact Name

(760) 499-1604
Telephone Number

Director of Finance & Budget
Title

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Email Address

SELPA: Sierra Sands Unified (SI)

Object Code	Description	Sierra Sands Unified (S100)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: Sierra Sands Unified (SI)

Object Code	Description	Sierra Sands Unified (S100)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									757
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,110,245.00	0.00	0.00	42,883.00	315,197.00	595,492.00	2,225,029.00		4,288,846.00
2000-2999	Classified Salaries	585,868.00	0.00	0.00	0.00	111,456.00	782,706.00	1,227,835.00		2,707,865.00
3000-3999	Employee Benefits	811,833.41	0.00	0.00	24,434.00	125,492.00	523,792.00	1,255,474.00		2,741,025.41
4000-4999	Books and Supplies	135,785.93	0.00	0.00	1,586.25	3,175.10	12,870.84	19,140.60		172,558.72
5000-5999	Services and Other Operating Expenditures	1,135,040.52	0.00	0.00	0.00	2,260.19	7,500.00	109,046.59		1,253,847.30
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,778,772.86	0.00	0.00	68,903.25	557,580.29	1,922,360.84	4,836,525.19	0.00	11,164,142.43
7310	Transfers of Indirect Costs	48,104.49	0.00	0.00	0.00	0.00	0.00	0.00		48,104.49
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	48,104.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,104.49
	TOTAL COSTS	3,826,877.35	0.00	0.00	68,903.25	557,580.29	1,922,360.84	4,836,525.19	0.00	11,212,246.92
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	1,043,497.00	0.00	0.00	42,883.00	200,978.00	595,492.00	2,225,029.00		4,107,879.00
2000-2999	Classified Salaries	509,207.00	0.00	0.00	0.00	0.00	12,180.00	130,492.00		651,879.00
3000-3999	Employee Benefits	792,264.41	0.00	0.00	24,434.00	97,578.00	308,128.00	977,822.00		2,200,226.41
4000-4999	Books and Supplies	105,785.93	0.00	0.00	1,586.25	3,175.10	12,870.84	19,140.60		142,558.72
5000-5999	Services and Other Operating Expenditures	1,069,175.52	0.00	0.00	0.00	1,260.19	3,000.00	109,046.59		1,182,482.30
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,519,929.86	0.00	0.00	68,903.25	302,991.29	931,670.84	3,461,530.19	0.00	8,285,025.43
7310	Transfers of Indirect Costs	48,104.49	0.00	0.00	0.00	0.00	0.00	0.00		48,104.49
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	48,104.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,104.49
	TOTAL BEFORE OBJECT 8980	3,568,034.35	0.00	0.00	68,903.25	302,991.29	931,670.84	3,461,530.19	0.00	8,333,129.92
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									1,618,898.00
	TOTAL COSTS									9,952,027.92

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	509,207.00	0.00	0.00	0.00	0.00	0.00	0.00		509,207.00
3000-3999	Employee Benefits	340,139.41	0.00	0.00	0.00	0.00	0.00	0.00		340,139.41
4000-4999	Books and Supplies	68,600.00	0.00	0.00	0.00	270.22	153.70	155.48		69,179.40
5000-5999	Services and Other Operating Expenditures	107,676.53	0.00	0.00	0.00	0.00	2,000.00	2,400.00		112,076.53
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,025,622.94	0.00	0.00	0.00	270.22	2,153.70	2,555.48	0.00	1,030,602.34
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,025,622.94	0.00	0.00	0.00	270.22	2,153.70	2,555.48	0.00	1,030,602.34
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									1,618,898.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									3,931,989.84
	TOTAL COSTS									6,581,490.18

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									757
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,041,434.12	0.00	0.00	42,945.00	205,661.75	689,584.23	2,169,757.09		4,149,382.19
2000-2999	Classified Salaries	586,147.29	0.00	0.00	0.00	132,761.81	854,738.30	1,116,453.60		2,690,101.00
3000-3999	Employee Benefits	753,614.33	0.00	0.00	23,189.91	155,117.69	684,840.06	1,439,203.57		3,055,965.56
4000-4999	Books and Supplies	166,089.72	0.00	0.00	323.49	3,175.10	13,049.13	26,555.24		209,192.68
5000-5999	Services and Other Operating Expenditures	1,038,635.06	0.00	0.00	0.00	1,408.96	4,541.21	101,129.72		1,145,714.95
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,585,920.52	0.00	0.00	66,458.40	498,125.31	2,246,752.93	4,853,099.22	0.00	11,250,356.38
7310	Transfers of Indirect Costs	27,238.18	0.00	0.00	0.00	0.00	0.00	0.00		27,238.18
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,192,831.45								2,192,831.45
	Total Indirect Costs	27,238.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,238.18
	TOTAL COSTS	3,613,158.70	0.00	0.00	66,458.40	498,125.31	2,246,752.93	4,853,099.22	0.00	11,277,594.56
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	67,306.00	0.00	0.00	0.00	30,272.00	0.00	0.00		97,578.00
2000-2999	Classified Salaries	77,608.90	0.00	0.00	0.00	112,926.65	798,549.95	1,006,455.78		1,995,541.28
3000-3999	Employee Benefits	57,741.52	0.00	0.00	0.00	81,598.02	381,187.19	502,194.13		1,022,720.86
4000-4999	Books and Supplies	25,445.31	0.00	0.00	0.00	0.00	0.00	209.56		25,654.87
5000-5999	Services and Other Operating Expenditures	54,878.10	0.00	0.00	0.00	1,000.00	2,855.54	0.00		58,733.64
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	282,979.83	0.00	0.00	0.00	225,796.67	1,182,592.68	1,508,859.47	0.00	3,200,228.65
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	282,979.83	0.00	0.00	0.00	225,796.67	1,182,592.68	1,508,859.47	0.00	3,200,228.65
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									2,040,375.14
	TOTAL COSTS									1,159,853.51

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	974,128.12	0.00	0.00	42,945.00	175,389.75	689,584.23	2,169,757.09		4,051,804.19
2000-2999	Classified Salaries	508,538.39	0.00	0.00	0.00	19,835.16	56,188.35	109,997.82		694,559.72
3000-3999	Employee Benefits	695,872.81	0.00	0.00	23,189.91	73,519.67	303,652.87	937,009.44		2,033,244.70
4000-4999	Books and Supplies	140,644.41	0.00	0.00	323.49	3,175.10	13,049.13	26,345.68		183,537.81
5000-5999	Services and Other Operating Expenditures	983,756.96	0.00	0.00	0.00	408.96	1,685.67	101,129.72		1,086,981.31
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,302,940.69	0.00	0.00	66,458.40	272,328.64	1,064,160.25	3,344,239.75	0.00	8,050,127.73
7310	Transfers of Indirect Costs	27,238.18	0.00	0.00	0.00	0.00	0.00	0.00		27,238.18
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,192,831.45								2,192,831.45
	Total Indirect Costs	27,238.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,238.18
	TOTAL BEFORE OBJECT 8980	3,330,178.87	0.00	0.00	66,458.40	272,328.64	1,064,160.25	3,344,239.75	0.00	8,077,365.91
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,040,375.14
	TOTAL COSTS									10,117,741.05
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	523.60	0.00	0.00	0.00	0.00	0.00	0.00		523.60
2000-2999	Classified Salaries	505,943.84	0.00	0.00	0.00	205.28	0.00	0.00		506,149.12
3000-3999	Employee Benefits	308,491.84	0.00	0.00	0.00	55.89	0.00	0.00		308,547.73
4000-4999	Books and Supplies	101,533.50	0.00	0.00	0.00	270.22	377.47	131.23		102,312.42
5000-5999	Services and Other Operating Expenditures	127,789.79	0.00	0.00	0.00	0.00	1,162.95	0.00		128,952.74
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,044,282.57	0.00	0.00	0.00	531.39	1,540.42	131.23	0.00	1,046,485.61
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	1,044,282.57	0.00	0.00	0.00	531.39	1,540.42	131.23	0.00	1,046,485.61
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									2,040,375.14
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									3,579,525.31
	TOTAL COSTS									6,666,386.06

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

SELPA: Sierra Sands Unified (SI)

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

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

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

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

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Sierra Sands Unified (SI)

SECTION 2

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

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

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

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

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

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

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

SELPA: Sierra Sands Unified (SI)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts (LB-B Worksheet) FY 2019-20	Actual Expenditures Comparison Year FY 2018-19	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.			
a. Total special education expenditures	11,212,246.92		
b. Less: Expenditures paid from federal sources	1,260,219.00		
c. Expenditures paid from state and local sources	9,952,027.92	12,295,081.31	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		12,295,081.31	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	9,952,027.92	12,295,081.31	(2,343,053.39)

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

	Budgeted Amounts FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita state and local expenditures.			
a. Total special education expenditures	11,212,246.92		
b. Less: Expenditures paid from federal sources	1,260,219.00		
c. Expenditures paid from state and local sources	9,952,027.92	12,295,081.31	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		12,295,081.31	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	9,952,027.92	12,295,081.31	
d. Special education unduplicated pupil count	757	757	
e. Per capita state and local expenditures (A2c/A2d)	13,146.67	16,241.85	(3,095.18)

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

SELPA: Sierra Sands Unified (SI)

B. LOCAL EXPENDITURES ONLY METHOD

	Budget FY 2019-20	Comparison Year FY 2018-19	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	6,581,490.18	6,666,386.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,666,386.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>6,581,490.18</u>	<u>6,666,386.06</u>	<u>(84,895.88)</u>

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

	Budget FY 2019-20	Comparison Year FY 2018-19	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	6,581,490.18	6,666,386.06	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		6,666,386.06	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>6,581,490.18</u>	<u>6,666,386.06</u>	
b. Special education unduplicated pupil count	<u>757</u>	<u>757</u>	
c. Per capita local expenditures (B2a/B2b)	<u>8,694.17</u>	<u>8,806.32</u>	<u>(112.15)</u>

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

Lori McGuire
Contact Name

(760) 499-1604
Telephone Number

Director of Finance & Budget
Title

lmcguire@ssusd.org
Email Address

SELPA: Sierra Sands Unified (SI)

Object Code	Description	Sierra Sands Unified (S100)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00

SELPA: Sierra Sands Unified (SI)

Object Code	Description	Sierra Sands Unified (S100)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
UNDUPLICATED PUPIL COUNT				0

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

Unaudited Actuals
2018-19 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(6,856.88)	0.00	(17,944.20)				
Other Sources/Uses Detail					38,133.28	1,212,251.99		
Fund Reconciliation							307,860.47	2,318.39
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	22.70	0.00	10,734.57	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,158.23
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	65.93	0.00	7,209.63	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							31.53	6,256.18
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	6,768.25	0.00	0.00	0.00				
Other Sources/Uses Detail					3,072.89	0.00		
Fund Reconciliation							3,103.04	301,262.24
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	38,133.28		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,209,179.10	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
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

Unaudited Actuals
2018-19 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	6,856.88	(6,856.88)	17,944.20	(17,944.20)	1,250,385.27	1,250,385.27	310,995.04	310,995.04

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2018-19 Unaudited Actuals	2019-20 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	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	G	G
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		
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		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	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	

G = General Ledger Data; S = Supplemental Data

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

Export Log
Period: Unaudited Actuals
Type of Export: Official

=====

LEA: 15-73742-0000000 Sierra Sands Unified

Official Check for LEA: 15-73742-0000000 is good

Export of USER General Ledger started at 8/27/2019 4:08:00 PM

OFFICIAL Header for LEA: 15-73742-0000000 Sierra Sands Unified
VERSION 2019.2.0

Fiscal Year: 2018-19
Type of Data: Unaudited Actuals
Number of records exported in group 1: 1542

Fiscal Year: 2019-20
Type of Data: Budget
Number of records exported in group 2: 1143

Export USER General Ledger completed at 8/27/2019 4:08:00 PM

Export of Supplementals (USER ELEMENTs) started at 8/27/2019 4:08:00 PM

Fiscal Year: 2018-19
Type of Data: Unaudited Actuals
Number of records exported in group 3: 3732

Fiscal Year: 2019-20
Type of Data: Budget
Number of records exported in group 4: 874

Export of Supplemental (USER ELEMENTs) completed at 8/27/2019 4:08:01 PM

Export of Explanations started at 8/27/2019 4:08:01 PM

Fiscal Year: 2018-19
Type of Data: Unaudited Actuals
Number of records exported in group 5: 3

Fiscal Year: 2019-20
Type of Data: Budget
Number of records exported in group 6: 14

Export of Explanations completed at 8/27/2019 4:08:01 PM

Export of TRC Log started at 8/27/2019 4:08:01 PM

Fiscal Year: 2018-19
Type of Data: Unaudited Actuals
Number of records exported in group 7: 84

Fiscal Year: 2019-20
Type of Data: Budget
Number of records exported in group 8: 58

Export of TRC Log completed at 8/27/2019 4:08:01 PM

OFFICIAL END for LEA: 15-73742-0000000 Sierra Sands Unified

Exported to file: C:\SACS2019ALL\Official\15737420000000A.DAT

End of Official Export Process

SACS2019ALL Financial Reporting Software - 2019.2.0
 8/27/2019 4:07:08 PM

15-73742-0000000

Unaudited Actuals
 2019-20 Budget
 Technical Review Checks

Sierra Sands Unified

Kern County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

25-0000-0-0000-0000-8681 0000 8681 122,700.00
 Explanation:Fund 25 is actively receiving fees from development. The budget is
 there
 to reflect anticipated revenues.

01-3155-0-0000-0000-9790 3155 9790 -21,156.45
 Explanation:Budget has been adjusted. This will be reflected at First Interim.

01-3182-0-0000-0000-9790 3182 9790 -172,442.00
 Explanation:Budget has been adjusted. This will be reflected at First Interim.

01-3311-0-0000-0000-9790 3311 9790 -170.00
 Explanation:Budget has been adjusted. This will be reflected at First Interim.

**CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and
 9795) account code combinations should be valid. PASSED**

**CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special
 Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue
 Limit Transfers-Prior Years). PASSED**

**CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations
 must be valid. PASSED**

**CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all
 goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)
 must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000,
 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass
 the TRC. PASSED**

**CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999,
 except 7210) must be direct-charged to an Undistributed, Nonagency, or County
 Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED**

**SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions
 (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a
 Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This
 technical review check excludes Early Intervening Services resources 3312,
 3318, and 3332. PASSED**

GENERAL LEDGER CHECKS

**INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750)
 must net to zero for all funds. PASSED**

**INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350)
 must net to zero for all funds. PASSED**

**INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object
 7350) must net to zero by function. PASSED**

**INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal
 Interfund Transfers Out (objects 7610-7629). PASSED**

**LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero,
 individually. PASSED**

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

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

FUND	RESOURCE	NEG. EFB
01	3155	-21,156.45

Explanation: Budget has been adjusted. This will be reflected at First Interim.

01	3182	-172,442.00
----	------	-------------

Explanation: Budget has been adjusted. This will be reflected at First Interim.

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Unaudited Actuals
2018-19 Unaudited Actuals
Technical Review Checks

Sierra Sands Unified

Kern County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:	<u>EXCEPTION</u>

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
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13-5314-0-0000-0000-9791	5314	9791	-67,425.27
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Explanation: In 16/17, Fund 13 Resource 5314 received a grant. This grant was not expensed as planned. The repayment to the state was not correctly set up as a liability and crossed fiscal years.

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9489) minus Liabilities (objects 9500-9689) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object

7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61

through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

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

EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
11	6391	5200	-126.02
Explanation:Refund received for travel related expenses.			
11	6391	8671	-30.00
Explanation:Refund of book deposit from a prior year.			

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds.

PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A. PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or

6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided. PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must

be provided.

PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive.

PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided.

PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

Explanation:Refund of book deposit from a prior year.

SUPPLEMENTAL CHECKS

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 do not agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. (If completing Form PCRAF and saving Form PCR do not bring the PCR into balance, refer to the SACS Software User Guide for further information.)

EXCEPTION

Total Costs by Program in Form PCR, Column 6	60,737,867.39
General Fund Expenditures (Fund 01, Objects 1000-7999)	60,881,289.46
Charter Schools Special Revenue Fund Expenditures	0.00
Charter Schools Enterprise Fund Expenditures	0.00
Total	60,881,289.46
Difference	-143,422.07

EXPORT CHECKS

CHK-DEPENDENCY - (F) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an Official export can occur. (Note: During the unaudited actuals period, open and save Form PCRAF before Form PCR and open Form CA last. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies. Also, although not required reports, to help ensure their accuracy the SEMA and SEMB reports are included in this check.)

EXCEPTION

<u>FORM</u>	<u>DEPENDENT ON FORM/GL</u>
01	01GL
CEA	01GL
ESMOE	01GL
ESMOE	13GL
GANN	01GL
ICR	13GL
ICR	12GL
ICR	01GL
ICR	11GL
L	17GL
L	14GL
L	13GL
L	12GL
L	11GL
L	01GL
L	25GL
L	21GL
L	35GL
L	40GL
L	51GL
L	20GL
PCR	11GL
PCR	01GL
PCR	13GL
PCR	12GL

PCRAF	01GL
SEMA	01GL
SEMB	01GL

Checks Completed.

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**Unaudited Actuals
 2019-20 Budget
 Technical Review Checks**

Sierra Sands Unified

Kern County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		
25	0000	0	0000	0000	8681	0000	122,700.00
Explanation: Fund 25 is actively receiving fees from development. The budget is there to reflect anticipated revenues.							
01	3155	0	0000	0000	9790	3155	-21,156.45
Explanation: Budget has been adjusted. This will be reflected at First Interim.							
01	3182	0	0000	0000	9790	3182	-172,442.00
Explanation: Budget has been adjusted. This will be reflected at First Interim.							
01	3311	0	0000	0000	9790	3311	-170.00
Explanation: Budget has been adjusted. This will be reflected at First Interim.							

GENERAL LEDGER CHECKS

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) is greater than zero in the following resources by fund. Positive balances, in funds other than the general fund and funds 61 through 73, must be reported as restricted, committed, or assigned. EXCEPTION

FUND	RESOURCE	AMOUNT
11	0000	296,692.92
12	0000	197,354.76
14	0000	1,512,686.55
17	0000	5,899,359.31
20	0000	2,127,335.67
21	0000	1,422,470.49
25	0000	1,068,137.97

35	0000	2,260,153.26
40	0000	1,368,871.30

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

<u>FUND</u>	<u>RESOURCE</u>	<u>NEG. EFB</u>
01	3155	-21,156.45

Explanation: Budget has been adjusted. This will be reflected at First Interim.

01	3182	-172,442.00
----	------	-------------

Explanation: Budget has been adjusted. This will be reflected at First Interim.

01	3311	-170.00
----	------	---------

Explanation: Budget has been adjusted. This will be reflected at First Interim.

01	6512	-32,120.24
----	------	------------

Explanation: Resource 6512 allows for ending fund balances.

Total of negative resource balances for Fund 01 -225,888.69

35	9010	-1,100,000.00
----	------	---------------

Explanation: Contributions will be made during year end close.

Total of negative resource balances for Fund 35 -1,100,000.00

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3155	9790	-21,156.45

Explanation: Budget has been adjusted. This will be reflected at First Interim.

01	3182	9790	-172,442.00
----	------	------	-------------

Explanation: Budget has been adjusted. This will be reflected at First Interim.

01	3311	9790	-170.00
----	------	------	---------

Explanation: Budget has been adjusted. This will be reflected at First Interim.

01	6512	9790	-32,120.24
----	------	------	------------

Explanation: Resource 6512 allows for ending fund balances.

35	9010	9790	-1,100,000.00
----	------	------	---------------

Explanation: Contributions will be made during year end close.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an Official export can occur. (Note: During the unaudited actuals period, open and save Form PCRAF before Form PCR and open Form CA last. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies. Also, although not required reports, to help ensure their accuracy the SEMA and SEMB reports are included in this check.)

EXCEPTION

<u>FORM</u>	<u>DEPENDENT ON FORM/GL</u>
01	01GL
GANN	01GL
SEMB	01GL

Checks Completed.

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Unaudited Actuals
2018-19 Unaudited Actuals
Technical Review Checks

Sierra Sands Unified

Kern County

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

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

IMPORT CHECKS

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

13	5314	0	0000	0000	9791		-67,425.27
----	------	---	------	------	------	--	------------

Explanation: In 16/17, Fund 13 Resource 5314 received a grant. This grant was not expensed as planned. The repayment to the state was not correctly set up as a liability and crossed fiscal years.

GENERAL LEDGER CHECKS

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) is greater than zero in the following resources by fund. Positive balances, in funds other than the general fund and funds 61 through 73, must be reported as restricted, committed, or assigned. EXCEPTION

FUND	RESOURCE	AMOUNT
11	0000	292,692.92
12	0000	187,386.48
14	0000	1,037,762.55
17	0000	5,899,359.31
20	0000	2,120,182.39
21	0000	1,421,470.49
25	0000	1,068,137.97
35	0000	2,219,653.26
40	0000	1,731,714.54

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

FUND	RESOURCE	OBJECT	VALUE
11	6391	5200	-126.02

Explanation: Refund received for travel related expenses.

11	6391	8671			-30.00
----	------	------	--	--	--------

11. BUSINESS ADMINISTRATION

11.4 Adoption of Resolution #6 1920 Approving the 2019-20 Estimated Gann Limit Calculations for the Sierra Sands Unified School District

BACKGROUND INFORMATION: Education Code Section 42132 specifies that each governing board shall adopt a resolution to identify the estimated appropriations limitation (Gann Limit) for the current year and the actual appropriations limit for the preceding year. Further, the section requires that the documentation used in the identification of the appropriations limits (calculations) shall be made available to the public.

CURRENT CONSIDERATIONS: The Sierra Sands Unified School District has processed its Gann calculations as part of the 2018-19 unaudited actuals on Form GANN. A copy of the calculation is attached.

FINANCIAL IMPLICATIONS: Gann limit calculations, as required by Proposition 4 enacted in 1979, did not require cuts in government spending but rather limited the growth in government spending to be no faster than the growth in population and inflation. This action has no financial impact in that the calculations are based on a formula established by state law.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the board adopt Resolution #6 1920 establishing the appropriation limit under Government Code Section 7900 as presented.

**BEFORE THE GOVERNING BOARD OF THE
SIERRA SANDS UNIFIED SCHOOL DISTRICT
COUNTY OF KERN, STATE OF CALIFORNIA**

**RESOLUTION ESTABLISHING)
APPROPRIATIONS LIMIT UNDER) Resolution #6 1920
GOVERNMENT CODE §§7900, ET SEQ.)
_____)**

Recitals

1. Government Code §§7900, et seq., require local jurisdictions, including school districts, to establish each year the appropriations limit applicable to that entity.
2. Government Code §7902.1 provides that where the proceeds of taxes for a school district exceed the preliminarily calculated appropriations limit, the district may by resolution increase its appropriations limit.
3. As shown in the attached staff report, an adjustment to our appropriations limit would be appropriate for the current fiscal year.

Action Taken

NOW, THEREFORE, THE BOARD RESOLVES THAT:

1. **Recitals Approved.** The above recitals are approved and found to be correct.
2. **Appropriations Limit for Current Fiscal Year Established.** The appropriations limit applicable to this district for the current fiscal year is established as \$39,133,312.84, an amount equal to the estimated amount of proceeds of taxes as calculated by staff.
3. **Appropriations Limit Recalculated for Prior Fiscal Year.** As required by Education Code §42132, the recalculated appropriations limit for the prior fiscal year is \$37,173,261.55.
4. **Periodic Readjustments.** The Superintendent or designee is authorized to act on behalf of the Board in adjusting our appropriations limit if and when there may be an update in reported proceeds of taxes.

* * * * *

I CERTIFY that the above resolution, proposed by Trustee _____ and seconded by Trustee _____, was duly passed and adopted by the Governing Board of the Sierra Sands Unified School District of Kern County, California, at an official and public meeting thereof held on September 12, 2019, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

DATED: September 12, 2019

GOVERNING BOARD OF THE
SIERRA SANDS UNIFIED SCHOOL DISTRICT

By: _____

Title: Kurt Rockwell, President of the Board

Attachment: Staff Report

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2017-18 Actual			2018-19 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	35,608,042.39		35,608,042.39			37,173,261.55
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	4,827.92		4,827.92			4,861.75
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2017-18			Adjustments to 2018-19		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2018-19 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2018-19 P2 Report			2019-20 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	4,861.75		4,861.75	4,928.25		4,928.25
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)			4,861.75			4,928.25
C. CURRENT YEAR LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2018-19 Actual			2019-20 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	37,355.60		37,355.60	35,965.00		35,965.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	70,053.33		70,053.33	0.00		0.00
4. Secured Roll Taxes (Object 8041)	4,819,937.41		4,819,937.41	4,760,011.00		4,760,011.00
5. Unsecured Roll Taxes (Object 8042)	451,037.94		451,037.94	389,325.00		389,325.00
6. Prior Years' Taxes (Object 8043)	(18,638.32)		(18,638.32)	104,500.00		104,500.00
7. Supplemental Taxes (Object 8044)	57,863.86		57,863.86	71,220.00		71,220.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(454,168.18)		(454,168.18)	(479,515.00)		(479,515.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	4,079.51		4,079.51	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)	2,496,456.12		2,496,456.12	280,832.00		280,832.00
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)	7,463,977.27	0.00	7,463,977.27	5,162,338.00	0.00	5,162,338.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	7,463,977.27	0.00	7,463,977.27	5,162,338.00	0.00	5,162,338.00

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			471,884.91			493,461.59
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			471,884.91			493,461.59
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	40,609,188.83		40,609,188.83	45,302,289.00		45,302,289.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(111,784.50)		(111,784.50)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	40,497,404.33	0.00	40,497,404.33	45,302,289.00	0.00	45,302,289.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	60,495,679.52		60,495,679.52	60,812,450.11		60,812,450.11
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	249,365.23		249,365.23	150,000.00		150,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS						
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			35,608,042.39			37,173,261.55
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0070			1.0137
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			37,173,261.55			39,133,312.84
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			7,463,977.27			5,162,338.00
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)			583,410.00			591,390.00
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			30,181,169.19			34,464,436.43
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			30,181,169.19			34,464,436.43
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])			155,816.84			97,985.10
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			7,619,794.11			5,260,323.10
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)			30,025,352.35			34,366,451.33
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			7,619,794.11			
b. State Subventions (Line D8)			30,025,352.35			
c. Less: Excluded Appropriations (Line C23)			471,884.91			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			37,173,261.55			

11. BUSINESS ADMINISTRATION

11.5 Settlement Payment for Facilities Alternatives for the Ridgecrest Elementary Academy of Language, Music, and Science (REALMS)

BACKGROUND INFORMATION: Education Code Section 47614 and the regulations implementing same (referred to as Proposition 39) govern charter schools in California. Section 11969.1 subd. (b) of those regulations provides that a charter school and a school district may mutually agree to an alternative to specific compliance with any of the provisions of the regulations. On January 31, 2014, the Sierra Sands Unified School District (SSUSD) board approved an agreement with the Ridgecrest Charter School (RCS) regarding facilities alternatives for the charter school. In that agreement, the district agreed to pay \$80,500 annually to RCS for a period of 5 years beginning with the 2014-15 and ending with the 2018-19 school year. On April 9, 2019, RCS initiated a two year charter under the authority of the Kern County Superintendent of Schools (KCSOS) operating as the Ridgecrest Elementary Academy of Language, Music, and Science (REALMS).

CURRENT CONSIDERATIONS: During the negotiations process for the new charter, REALMS and KCSOS made a request of SSUSD to continue the “in lieu of facilities” agreement for the next two years. In return, REALMS agrees to waive any and all rights to request or use district facilities under Proposition 39.

FINANCIAL IMPLICATIONS: The cost of this agreement is \$80,500 per year for two years for a total of \$161,000. It is appropriate that funds from the Inyo-Kern Schools Financing Authority be used for the payment to REALMS.

SUPERINTENDENT’S RECOMMENDATION: It is recommended that the board authorize the two year agreement with REALMS and a fund transfer and expenditure from the Inyo-Kern Schools Financing Authority in the amount of \$80,500 for the 2019-20 payment to the REALMS, and for a subsequent, equal annual installment payment of \$80,500 for the 2020-21 school year as presented.

12. CONSENT CALENDAR

12.1 Approval of “A” and “B” Warrants

CURRENT CONSIDERATIONS: “A” and “B” warrants released in August 2019 are submitted for approval. “A” warrants totaled \$2,996,481.51. “B” warrants totaled \$1,481,330.94

FINANCIAL IMPLICATIONS: Warrants were issued as stated.

SUPERINTENDENT’S RECOMMENDATION: Approve “A” and “B” warrants for August 2019 as presented.

This list represents the "A" and "B" warrants released during the month of AUGUST 2019
 The "A" and "B" warrant registers are available in the business office for your review.

RECOMMENDED ACTION: Approve "A" and "B" warrants as presented.

"A" WARRANTS

<u>Type of Payroll</u>	<u>Amount</u>
End of month certificated	\$2,231,842.16
End of month classified	\$703,026.33
10th of month certificated	\$32,068.36
10th of month classified	\$29,544.66
15th of month certificated	\$0.00
15th of month classified	\$0.00
Total "A" Warrants	\$2,996,481.51

"B" WARRANTS

<u>Register Number</u>	<u>Amount</u>
Batch 15	\$ 92,545.88
Batch 16	\$ 31,612.64
Batch 17	\$ 107,622.72
Batch 18	\$ 17,529.43
Batch 19	\$ 74,999.41
Batch 20	\$ 1,472.82
Batch 22	\$ 172,599.21
Batch 23	\$ 1,584.03
Batch 24	\$ 25,103.86
Batch 25	\$ 50,913.60
Batch 26	\$ 1,097.32
Batch 27	\$ 107,824.04
Batch 29	\$ 340,544.07
Batch 30	\$ 22,614.86
Batch 31	\$ 282,675.33
Batch 32	\$ 150,591.72
Total "B" Warrants	\$ 1,481,330.94

12. CONSENT CALENDAR

12.2 Approval of Agreement with Atkinson, Andelson, Loya, Ruud & Romo for Legal Services Associated with Developer Fees, Modernization, and New Construction _____

BACKGROUND INFORMATION: The law firm of Atkinson, Andelson, Loya, Ruud & Romo (AALRR) is a recognized leader in California in the area of facilities, property acquisition, and construction law. The district has had a very positive and beneficial working relationship with this firm since 2006.

CURRENT CONSIDERATIONS: The district continues to require legal services associated with its ongoing student facility needs. The district wishes to continue its relationship with AALRR as it sees multiple benefits in obtaining counsel in the facilities arena which is knowledgeable, consistent, and focused on the district's historical and future needs. The current proposed agreement with AALRR is for the three school years beginning with 2019-20 and ending with 2021-22.

FINANCIAL IMPLICATIONS: The terms and conditions of the contract are set forth in the attached. The rates proposed by AALRR include an increase of an average of 3% for the current school year, and 1% for each of the following two years. The district and the firm continue to work together to utilize phone and email communications as much as possible in order to contain costs.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the board approve the contract with the law firm of Atkinson, Andelson, Loya, Ruud & Romo for legal services for the 2019-20, 2020-21, and 2021-22 school years.

AGREEMENT FOR SPECIAL SERVICES

I. PARTIES

This Agreement for Special Services (the “Agreement”) is made this 1st day of September, 2019, between the law firm of ATKINSON, ANDELSON, LOYA, RUUD & ROMO, a Professional Law Corporation, hereinafter referred to as the “Law Firm,” and SIERRA SANDS UNIFIED SCHOOL DISTRICT, hereinafter referred to as “District.”

II. RECITALS; PURPOSE; MATTERS

The District desires to retain and engage the Law Firm to perform legal and, upon request, non-legal consultant services on the District’s behalf, and the Law Firm is willing to accept said engagement on the terms and conditions contained in this Agreement. The Law Firm agrees to provide such services to the District, including representation in administrative and court proceedings, as requested by the District. The place and time for such services are to be designated by the Superintendent of the District or designee.

III. TERMS AND CONDITIONS

A. The term of this Agreement shall be September 1, 2019, through August 31, 2022. For the period September 1, 2019, through August 31, 2022, the District hereby agrees to pay the Law Firm in connection with the above-referenced services as authorized at the following hourly rates:

	<u>Sept. 1, 2019- Aug. 31, 2020</u>	<u>Sept. 1, 2020- Aug. 31, 2021</u>	<u>Sept. 1, 2021- Aug. 31, 2022</u>
Senior Partners	\$305.00	\$310.00	\$315.00
Partners/Senior Counsel	\$285.00	\$290.00	\$295.00
Senior Associates	\$280.00	\$285.00	\$290.00
Associates	\$265.00	\$270.00	\$275.00
Electronic Technology Litigation Specialist	\$255.00	\$255.00	\$255.00
Non-Legal Consultants	\$210.00	\$210.00	\$210.00
Senior Paralegals/Law Clerks	\$175.00	\$175.00	\$175.00
Paralegals/Legal Assistants	\$170.00	\$170.00	\$170.00

The Law Firm shall bill in quarter-hour increments. A fixed rate may be established for specially identified projects, subject to prior approval by the District.

B. In addition, the District hereby agrees to pay a 5% per month administrative charge calculated and based on monthly fees billed to cover related operational expenses incurred by the Law Firm. This administrative fee is in lieu of charging the District for Westlaw, photocopies, automobile mileage, parking, facsimiles, telephone, document preparation, and postage. This does not include items listed in paragraph D below.

C. The Law Firm may charge the full hourly rate to more than one client for services provided concurrently during the same time period. For example, in the course of traveling to the District or while providing legal services at the District, it may be necessary for the Law Firm to provide billable services to other clients.

D. The Law Firm shall not be obligated to advance costs on behalf of the District; however, for purposes of convenience and in order to expedite matters, the Law Firm reserves the right to advance costs on behalf of the District with the Superintendent's or designee's prior approval in the event a particular cost item exceeds \$2,000.00 in amount, and without the prior approval of the District in the event a particular cost item totals \$2,000.00 or less. Typical cost advances include, but are not limited to, messenger fees, travel costs, bonds, witness fees, overnight delivery, deposition and court reporter fees, transcript costs, expert witness fees, investigative fees, etc. If the Law Firm retains, with authorization from the District, experts or consultants for the benefit of the District, rather than the District contracting directly with any expert or consultant, it is agreed that the District shall pay a five percent (5%) fee ("consultant processing fee") on such expert and consultant costs paid by the Law Firm in order to offset certain costs to the Law Firm resulting from administering and initially paying such expert and consultant fees on behalf of the District.

E. A detailed description of the attorney work performed and the costs advanced by the Law Firm will be prepared on a monthly basis as of the last day of the month and will be mailed to the District on or about the 15th of the following month. Payment of the full amount due, as reflected on the monthly statements, will be due to the Law Firm from the District by the 10th of each month, unless other arrangements are made. In the event there are retainer funds of the District in the Law Firm's Trust account at the time a monthly billing statement is prepared, funds will be transferred from the Law Firm's Trust Account to the Law Firm's General Account to the extent of the balance due on the monthly statement and a credit therefor will be reflected on the monthly statement. Any balance of fees or costs advanced remaining unpaid for a period of 30 days will be subject to a 1% per month service charge.

F. The District agrees to review the Law Firm's monthly statements promptly upon receipt and to notify the Law Firm, in writing, with respect to any disagreement with the monthly statement. Failure to communicate written disagreement with the Law Firm's monthly statement within thirty (30) days of the District's receipt thereof shall be deemed to signify the District's agreement that the monthly billing statement accurately reflects: (a) the legal services performed; and (b) the proper charge for those legal services.

G. The District agrees to fully cooperate with the Law Firm in connection with the Law Firm's representation of the District including, but not limited to, attending mandatory court hearings and other appearances and providing necessary information and documentation to enable the Law Firm to adequately represent the District.

H. The District has the right, at any time, and either with or without good cause, to discharge the Law Firm as the District's attorneys. In the event of such a discharge of the Law Firm by the District, however, any and all unpaid attorneys' fees and costs owing to the Law Firm from the District shall be immediately due and payable.

I. The Law Firm reserves the right to discontinue the performance of legal services on behalf of the District upon the occurrence of any one or more of the following events:

1. Upon order of Court requiring the Law Firm to discontinue the performance of said legal services;

2. Upon a determination by the Law Firm in the exercise of its reasonable and sole discretion, that state or federal legal ethical principles require it to discontinue legal services for the District;

3. Upon the failure of the District to perform any of the District's obligations hereunder with respect to the payment of the Law Firm's fees and costs advanced; or

4. Upon the failure of the District to perform any of the District's obligations hereunder with respect to cooperation with the Law Firm in connection with the Law Firm's representation of the District.

J. In the event that the Law Firm ceases to perform legal services for the District as hereinabove provided, the District agrees that it will promptly pay to the Law Firm any and all unpaid fees or costs advanced, and retrieve all of its files, signing a receipt therefor. Further, the District agrees that, with respect to any litigation where the Law Firm has made an appearance in Court on its behalf, the District will promptly execute an appropriate Substitution of Attorney form.

K. The Law Firm maintains errors and omissions insurance coverage applicable to the services to be rendered.

L. It is understood and agreed that the Law Firm, while engaged in carrying out and complying with any of the terms and conditions of this Agreement, is an independent contractor and is not an employee of the District.

IV. SPECIALIZED LEGAL SERVICES

For specialized litigation and transactional services in the areas of construction, procurement, technology, prevailing wage, real property, intellectual property, CEQA, mitigation negotiations, school and college finance, tax, bankruptcy, copyright, trademark, non-profit organizations, immigration, and appellate law, the District agrees to pay the Law Firm at rates higher than the standard hourly rates for special projects or particular scopes of work. The Law Firm shall inform the District of the rates for specialized services and the Superintendent or designee shall agree to such rates in writing prior to any billings for specialized legal services by the Law Firm.

V. RELATED POST-INVESTIGATION SERVICES

If an attorney who conducted an investigation for the District is subsequently asked or required to prepare for and/or testify, including, without limitation, at deposition, trial, arbitration or any other proceeding, because of services rendered under this Agreement, and/or if the investigating attorney must respond to subpoenas or discovery or otherwise respond or perform services with respect to any matter relating to or arising out of services performed for the District, the District agrees to pay the Law Firm for all time expended (including preparation time) at the investigating attorney's then current regular hourly rate and to reimburse the Law Firm for reasonable costs and expenses incurred.

VI. CONSENT TO JOINT REPRESENTATION

The District acknowledges that from time to time Law Firm may be asked to perform legal services on a matter affecting two or more public education local agencies. In such situations before proceeding with representation, Law Firm shall provide the District with a written disclosure of the relevant circumstances and of the actual and reasonably foreseeable adverse consequences to the District, and shall seek separate written consent to joint representation from all involved parties if permissible according to ethical principles applicable to attorneys. The District acknowledges that it is often in the best interest of the District for such representation to commence without undue delay which may result from waiting until a regularly-scheduled Board meeting. Therefore, the Governing Board of the District hereby delegates to the Superintendent or designee authority to consent to joint representation in the circumstances described in this paragraph, and to execute such written consent on behalf of the Board and District.

VII. SERVICES PERFORMED BY LAW FIRM-PROVIDED NON-LEGAL CONSULTANTS

The Law Firm has an affiliation with non-legal education consultants who are available to assist the District in areas including, but not limited to, personnel/business office audits, human resources/collective bargaining consultation, public/employee relations surveys and communications, media and public relations, budget analysis/support services, instructional coaching/counseling at school improvement sites, special education, student discipline, leadership coaching, board/superintendent relations and best practices, and interim management placement.

Because the Law Firm has a financial interest in the District's use of these affiliated non-legal consultants, the rules of the State Bar of California require that the District provide its informed written consent to this arrangement prior to utilizing these services. Execution of this Agreement shall be deemed "informed consent" for the purposes of this paragraph. The District is hereby advised that it may seek the advice of an independent attorney of its choice prior to providing such written consent.

Please also be advised that because the services of these non-legal consultants are provided to the District outside of the attorney-client relationship, communications with these non-legal consultants will not be protected from disclosure by the attorney-client privilege.

VIII. CONSENT TO LAW FIRM COMMUNICATION

As part of our commitment to client service, the Law Firm will send the District periodic alerts on case developments and legislative changes, and notices of Breakfast Briefings, conferences, and other training opportunities designed to help the District with daily legal concerns. The Law Firm will send those and other additional service notices to the District via regular mail and/or electronic mail at the email address which you designate or the email used in your daily communications with us. These email notices are a convenient way to keep the District administrators apprised of important legal changes. By execution of this Agreement, the District and designated contact(s) consent to receive such communications by electronic mail subject to the right to unsubscribe at any time.

IX. IDENTIFICATION OF INSURANCE COVERAGE

With respect to insurance coverage for any matters covered by the scope of services under this Agreement, the District agrees that it is its own responsibility, rather than the Law Firm's responsibility, to identify potential insurance coverage and to tender legal matters to any appropriate insurance companies that may insure it. If the District desires that the Law Firm become involved in identifying potential insurers and/or the tender of legal disputes, then a separate written agreement between the District and the Law Firm to that effect will be required.

X. BINDING ARBITRATION

If any dispute arises out of, or related to, a claimed breach of this Agreement, the professional services rendered by attorneys, or any other disagreement of any nature, type, or description, regardless of the facts or the legal theories which may be involved, including attorney malpractice, such dispute shall be resolved by binding arbitration by a single arbitrator. Each side will bear its own costs and attorney fees. The parties agree to waive their right to a jury and to an appeal.

XI. DURATION

This Agreement shall be effective September 1, 2019, through August 31, 2022, and thereafter shall continue from month-to-month at the then current hourly rate set forth herein until modified in writing by mutual agreement or terminated by either party upon thirty (30) days' written notice.

XII. EXECUTION DATE

This Agreement is entered into this 1st day of September, 2019.

“Law Firm”

ATKINSON, ANDELSON, LOYA, RUUD & ROMO

Dated: _____

By: _____
ANDREAS C. CHIALTAS

“District”

SIERRA SANDS UNIFIED SCHOOL DISTRICT

Dated: _____

By: _____

12. CONSENT CALENDAR

12.3 Request Authorization to Extend the Existing Contract with Mather Bros, Inc. for the Purchase of Dairy Products for the 2019-20 School Year

BACKGROUND INFORMATION: A district Board of Education may approve to extend a contract for up to two years beyond the original contract ending date.

CURRENT CONSIDERATIONS: For more than 10 years when requesting bids for dairy products, Mather Bros. Inc. has remained the district's only responsive bidder.

Mather Bros, Inc. provided the district with dairy products for the 2018-19 school year. The services provided by this company are satisfactory and pricing is reasonable. Therefore, it is recommended that the contract be extended and services retained for an additional year. Mather Bros, Inc. has been contacted and is in agreement with the extension of the contract, pending board approval.

FINANCIAL IMPLICATIONS: Pricing will remain consistent with the agreement in place for the 2018-19 school year.

SUPERINTENDENT'S RECOMMENDATION: It is recommended the board authorize the extension of the existing contract with Mather Bros, Inc. for the purchase of dairy products for the 2019-20 school year.

12. CONSENT CALENDAR

- 12.4 Approval of the 2019-20 Memorandum of Understanding (MOU) between Sierra Sands Unified School District (AVID Consortium Member) and the Kern County Superintendent of Schools
-

BACKGROUND INFORMATION: Sierra Sands has been participating in the AVID program for the past five years with excellent results. It is currently implemented at three sites: Burroughs, Monroe, and Murray. AVID funding was eliminated in the final state budget in June 2013. This impacted the manner in which California schools fund this program.

CURRENT CONSIDERATIONS: In order to continue implementation of the AVID program, the Kern County Superintendent of Schools (KCSOS) created an AVID Consortium so that school districts could come together and share the cost of the Regional AVID Coordinator. Districts in the consortium collectively agreed to fund the cost of the AVID Coordinator through a Memorandum of Understanding (MOU).

FINANCIAL IMPLICATIONS: The MOU agreement is between Sierra Sands and the Kern County Superintendent of Schools (KCSOS). The district agrees that KCSOS may transfer \$12,939.00 from the general fund, half on or after July 1, 2019 and the remaining funds on or after January 1, 2020, to support the Regional AVID Coordinator.

SUPERINTENDENT'S RECOMMENDATION: It is recommended that the board authorize the district to enter into the AVID Implementation Contract as presented.

District # 95

KCSOS Agt # 20 - 0458

OFFICE OF MARY C. BARLOW
KERN COUNTY SUPERINTENDENT OF SCHOOLS
Advocates for Children

MEMORANDUM OF UNDERSTANDING
2019 - 2020

AVID CONSORTIUM
TRANSFER OF FUNDS
FOR AVID COORDINATOR

THIS AGREEMENT is entered into between the **KERN COUNTY SUPERINTENDENT OF SCHOOLS (KCSOS)** and AVID Consortium member **SIERRA SANDS UNIFIED SCHOOL DISTRICT (District)**.

In order to provide necessary funding for the AVID Coordinator Program, **District** hereby agrees that **KCSOS** may transfer **\$12,939.00** from the account listed below. The entire amount may be transferred on or after July 1, 2019.

District Acct # _____

**SIERRA SANDS UNIFIED
SCHOOL DISTRICT**

**MARY C. BARLOW
KERN COUNTY SUPERINTENDENT OF SCHOOLS**

By: _____
Signatory Name: Dave Ostash
Title: Superintendent
Address: 113 W. Felspar Ave.
Ridgecrest, CA 93555

By:  _____
Signatory Name: Priscilla Quinn
Title: Assistant Superintendent
Address: 1300 17th Street, Bakersfield, CA 93301
Account Code: 01-741-0000-0-8677.00-0000-0000-080-0000-000

Date: _____

Date: 8/28/19