WPUSD
Board Packet

Part 2

09-17-19

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

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

DISTRICT GLOBAL GOALS

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

SUBJECT:
Approval of the 2018-19 Unaudited Actuals

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Audrey Kilpatrick
Assistant Superintendent, Business & Operations

ENCLOSURES:
Yes

DEPARTMENT:
Business Services

FINANCIAL INPUT/SOURCE:
None

MEETING DATE:
September 17,2019

ROLL CALL REQUIRED:
No

BACKGROUND:

Each year the district closes its books for all district funds. This includes a final accounting for all revenues received and expenditures spent by program at June 30, 2019. Each program is reviewed and reconciled. Often programs do not spend all of what they are allocated that year and therefore carryover funds are reserved from Ending Fund Balance and will be included in the 2019-20 budgeted expenditures for that program to spend. These results are audited each fall with audited financial statements presented to the Board by January 31 each year.

The 2018-19 Unaudited Actuals are included along with the State-required reporting forms for the Board of Trustees, and an executive summary of significant items is included below.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Revenues

Actual General Fund expenditures exceeded revenues by $3,153,804, leaving an Ending Fund Balance of $11,502,576. Unrestricted Fund Balance increased $2,430,931 and Restricted Fund Balance increased $722,873.

While the total combined Ending Fund Balance is $4,821,931 higher than the Estimated Actuals Budget presented in June 2019 with the 2019-20 Adopted Budget approval, it is important to review the line item changes as the variances are among both Unrestricted and Restricted programs and include $4,230,171 of unspent Restricted and Unrestricted program funds that will carry over and be spent in 2019-20. The 2018-19 actual Unrestricted Unassigned Economic Uncertainty Surplus ended with $621,128 more than budgeted.

Combined revenues and other transfers in were $3,254,038 less than the Estimated Actual Budget with a significant amount of unspent Restricted State and Local categorical programs funds that will carry over to be spent in the 2019-20.

Actual Restricted revenues were greater than the Estimated Actuals Budget by $3,078,477 primarily due lack of use (unearned deferred revenues) of State and Federal funds (decrease of $230k), increased Special Education property tax revenues ($75k) and increased Lottery 3rd and 4th quarter revenues ($145k), both of which were received in August 2019. In addition there was increased RDA funding ($245k) received at year end and the STRS and PERS on-behalf year end adjustment ($2.8m) that was not provided by the State until August 2019. All unspent or deferred program and school site funds will be carried over and budgeted to be spent in the 2019-20 fiscal year.

Actual Unrestricted revenues were greater than the Estimated Actuals Budget by $175,561 due to a combination of 3rd and 4th quarter Lottery revenues ($170k) coming in higher than budgeted, and a City of Lincoln water Refund ($135k) received in early August 2019.

Expenditures

Combined expenditures, transfers out and other outgo were $1,556,119 less than the Estimated Actual Budget with a significant amount of unspent Restricted State and Local categorical programs funds that will carry over to be spent in 2019-20.

Restricted expenditures and transfers out were $1,114,143 more than the Estimated Actual Budget due to a combination of unspent Federal State and local program and site funds and the STRS and PERS on-behalf year end adjustment ($2.8M) more than budgeted at Estimated Actuals budget.

Unrestricted expenditures and transfers out were $2,700,532 less than the Estimated Actuals Budget. One-time Mandate funds ($965k), MAA funds ($25k), LHS Farm funds ($20k), Co-curricular site funds ($230k), textbook funds ($405k), ASES program ($55k), Supplemental funds ($210k), E-rate funds ($65k), Facility Use funds ($30k) and unrestricted site lottery funds ($90k) are all funds that will carry over and budgeted to be spent in the 2019-20. Sites and departments underspent their budgets by a total of $15k. Special education program expenses were $175,000 less than budgeted due to a decrease in final NPS/NPA charges ($130k), and legal expenses/settlement costs ($45k). Those savings increased the year-end Unrestricted Unappropriated Surplus balance.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

2018-19 Estimated Actuals Budget to Unaudited Actuals Comparison

Each year our actual activity varies from our budgeted projections. The significant differences between the District's 2018-19 Estimated Actuals Budget, as of the 2019-20 Budget Adoption in June 2019, and the final 2018-19 Unaudited Actuals are noted on the following page:

	Estimated Actuals 2018-19	Unaudited Actuals 2018-19			2018-19 Est Actuals vs. Actuals
	Combined	Unrestricted	Restricted	Combined	Variance
Revenues					
LCFF Funding - Base	57,940,521	56,936,522	1,068,725	58,005,247	64,726
LCFF Funding - Supplemental	3,790,667	3,795,768	-	3,795,768	5,101
Federal Revenue	2,780,007	-	2,534,145	2,534,145	(245,862)
State Revenue	7,544,345	2,689,236	7,977,362	10,666,598	3,122,253
Local Revenue	4,958,292	2,081,587	3,184,525	5,266,112	307,820
Total Revenue	77,013,832	65,503,113	14,764,757	80,267,870	*3,254,038*
Expenditures					-
Certificated Salaries	32,449,226	27,406,453	5,058,096	32,464,549	15,323
Classified Salaries	9,569,147	6,001,508	3,516,445	9,517,953	(51,194)
Benefits	18,715,761	12,371,508	9,077,392	21,448,900	2,733,139
Books and Supplies	6,608,096	1,987,541	1,353,995	3,341,536	(3,266,560)
Other Services & Oper. Exp	8,784,866	4,965,470	2,887,765	7,853,235	(931,631)
Capital Outlay	338,254	26,763	313,783	340,546	2,292
Other Outgo 7xxx	2,140,204	236,590	1,868,560	2,105,150	(35,054)
Transfer of Indirect 73xx	(3,869)	(891,896)	888,053	(3,843)	26
Total Expenditures	78,601,685	52,103,937	24,964,089	77,068,026	*(1,533,659)*
Deficit/Surplus	(1,587,853)	13,399,176	(10,199,332)	3,199,844	4,787,697
Transfers In	-	-	11,800	11,800	11,800
Transfers out	(80,274)	(57,840)		(57,840)	22,434
Contributions to Restricted	-	(10,910,405)	10,910,405	-	-
Net increase (decrease) in Fund Balance	(1,668,127)	2,430,931	722,873	3,153,804	4,821,931
Beginning Balance	8,348,772	7,094,185	1,254,587	8,348,772	-
Ending Fund Balance	6,680,645	9,525,116	1,977,460	11,502,576	4,821,931
Components of Ending Fund Balance					-
Nonspendable:					-
Revolving Cash	5,000	5,000		5,000	-
Prepaid Expenditures	16,183	13,014	12,045	25,059	8,876
Restricted - Federal/State/Local Programs					-
Reserve - Designated Programs	332,084		1,965,415	1,965,415	1,633,331
Unassigned/Unappropriated:					-
Reserve - Economic Uncertainty @ 3%	2,360,459	2,313,776		2,313,776	(46,683)
Reserve - Unrestricted Program & Site Carryovers		2,596,840		2,596,840	2,596,840
Reserve - Start Up - Elementary 20/21	580,000	580,000		580,000	-
Reserve - Start Up - High School 21/22	1,100,000	1,100,000		1,100,000	-
Reserve - One-Time Science Adoption 19/20	400,000	400,000		400,000	-
Reserve - Charter Technical Assistance	257,815	266,254		266,254	8,439
Reserve - Unassigned Economic Uncertainty surplus/(deficit)	1,629,104	2,250,232		2,250,232	*621,128*
Total Ending Fund Balance	6,680,645	9,525,116	1,977,460	11,502,576	*4,821,931*

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Major Changes to Ending Fund Balance since Estimated Actuals Budget
2018-19 Unaudited Actuals

	Actual vs. Budget Unrestricted	Actual vs. Budget Restricted	Total Actual vs. Budget
Budgeted 2018-19 Deficit Spending at Estimated Actuals	**($753,291)**	**($914,836)**	**($1,668,127)**
Revenues			
LCFF - Base[1]	**($5,000)**	$75,000	$70,000
LCFF - Supplemental	**$5,000**	$0	$5,000
Federal Revenues[2]	**($15,000)**	($230,000)	($245,000)
State Revenues[3]	**$180,000**	$2,940,000	$3,120,000
Local Revenues[4]	**$15,000**	$295,000	$310,000
Total Change in Revenues Budget vs. Actuals	**$180,000**	$3,080,000	$3,260,000
Expenditures			
Certificated Salaries[5]	**$35,000**	($20,000)	$15,000
Classified Salaries[5]	**($25,000)**	($25,000)	($50,000)
Employee Benefits[5]	**($40,000)**	$2,775,000	$2,735,000
Books & Supplies[6]	**($2,245,000)**	($1,025,000)	($3,270,000)
Services & Other Operating Exp.[7]	**($415,000)**	($515,000)	($930,000)
Capital Outlay	**$0**	$0	$0
Total Change in Expenditures Budget vs. Actuals	**($2,690,000)**	$1,190,000	($1,500,000)
Other:			
Contributions to Restricted Programs[8]	**$360,000**	($360,000)	$0
Interfund Transfers In	**$0**	$10,000	$10,000
Interfund Transfers Out	**($20,000)**	$0	($20,000)
Other Outgo (billback & transfers out)[9]	**$10,000**	($45,000)	($35,000)
Indirect Costs	**$50,000**	($50,000)	$0
Miscellaneous	**($5,778)**	$2,709	($3,069)
Total Change in Revenues and Expenses from Budget vs. Actuals	**$3,184,222**	$1,637,709	$4,821,931
Actual Excess of Revenues over Expenditures Unaudited Actuals	**$2,430,931**	**$722,873**	**$3,153,804**

Notes

[1] Restricted: Increase in Special Ed property tax revenues $75k; county-educated student ADA increased over prior

[2] Restricted: Unspent federal grants (Title I, Title II, Title III, Title IV), which will carry over to 19-20

[3] Restricted and Unrestricted Lottery revenues were $315k over budget (NOTE: We use School Services projections in budgeting Estimated Actuals); STRS and PERS on-behalf was $2.8 million over budget

[4] Unrestricted City water refund of $135k; co-curricular revenues increased $50k; TRANS interest revenue was $200k under budget (offset by TRANS interest expenditures that were $215k under budget); interest on cash in county treasury $15k over budget; charter school oversight fees $20k over budgett. Restricted: Special Ed apportionment $15k over budget; RDA facilities funds (including receivable from LHS) $245 over budget

[5] Unrestricted: Unspent substitute budget; salary retro; unspent Summer Transition/Summer Bridge budgets; for benefits. Restricted: , STRS and PERS on-behalf costs were $2.8 million more than budget

[6] Unrestricted: Funds that carry over to 2018-19: Mandated Costs $965k; MAA $25k; LHS Farm $20k; E-Rate funds $65k; Lottery $90k, textbooks $405k; Supplemental $180k; co-curricular $230k; ASES $55k; site Facility Use Funds $30k. Unrestricted savings: $15k in unspent site discretionary funds. Restricted: $1.0m unspent funds that will carry over to 2019-20.

[7] Unrestricted: Funds that carry over to 2019-20: $45k in E-Rate, $10k in Mandated Costs, $30k in Supplemental. Additionally, $30k in unspent site and department funds, $55k water savings, $215k under budget in TRANS (which is offset by a $200k reduction in TRANS interest revenue). Restricted: $345k that will carry over to 2019-20, $130k in unspent NPS/NPA funds, $25k in unspent special ed legal and $20k in unspent special ed legal settlement .

[8] Increase in Special Education revenues ($90k), unspent Special Ed expenditures detailed above.

[9] PCOE decreased projected Special Education billback $45k

Contributions to Restricted Programs

Restricted contributions are general funds used to support necessary categorical programs. While these are necessary, it is important to review the contributions to restricted programs every year. The following table outlines the final contributions for 2018-19:

Contributions to Restricted Programs
2018-19 Estimated Actuals Budget and Unaudited Actuals

Program	*Resource*	*2018-19 Estimated Actuals Budget*	*2018-19 Unaudited Actual*	*Change*	*Comments*
Special Ed-Basic Grant (PL94-142)	3310	$1,767,938	$1,749,194	($18,744)	
Spec Ed Pre-School	3315	$0	$14,109	$14,109	$14k decrease in revenues
Spec Ed Pre-School	3320	$287,729	$287,208	($521)	
Special Education	6500	$7,336,619	$6,978,728	($357,891)	Increase in Special Ed revenues ($90k), NPS/NPA savings ($130k), unspent legal ($25k); decrease in final year-end PCOE billback charge($45k); legal settlement carrying over to 19-20 ($20k)
Routine Repair & Mainten:	8150	$1,877,987	$1,877,987	$0	
Other Misc.	9010	$0	$3,179	$3,179	
Total Contribution to Restricted Programs		$11,270,273	$10,910,405	($359,868)	

The Special Education contribution for 2018-19 was reduced by a total of $363,047 due to increased state revenue funding of $104,000, a net savings in NPS/NPA costs of $130,000, a savings on the year-end projected PCOE billback charge of $45,000 and unspent legal costs and legal settlement reserves totaling $45,000. All items noted above occurred during the year-end closing of the books and were not known when the Estimated Actuals budget was prepared in May 2019.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

2018-19 General Fund Ending Fund Balance Reserves – Unaudited Actuals

The District ended the 2018-19 school year with a total of $11,502,576 in total Ending Fund Balance. Of the total balance, reserves of $4,562,255 are unspent Restricted ($1.96M) and Unrestricted ($2.59M) funds for specific Federal, State, local, site ($439k), department/program ($899k) and one-time mandate ($1.25M) carryover programs. All carryover funds will be budgeted to be spent in the 2019-20 fiscal year.

Also included in the total Ending Fund Balance are two reserves totaling $1,680,000 for one-time start up costs for the new elementary (20/21) and new high school (21/22), a one-time $400,000 science adoption reserve, and the reserve for charter technical assistance of $266,254.

The State required minimum 3% Economic Uncertainty is reserved at $2,313,776 and reserves totaling $30,059 are held for prepaid expenditures and revolving cash.

The remaining $2,250,232 actual unassigned Economic Uncertainty Surplus reserve will carry over to the 2019-20 fiscal year to support any necessary budget adjustments during the fiscal year.

	Unaudited Actuals 2018-19 Combined
Components of Ending Fund Balance	
Nonspendable:	
Revolving Cash	5,000
Prepaid Expenditures	25,059
Restricted - Federal/State/Local Programs	
Reserve - Designated Programs	1,965,415
Unassigned/Unappropriated:	
Reserve - Economic Uncertainty @ 3%	2,313,776
Reserve - Unrestricted Program & Site Carryovers	2,596,840
Reserve - 19/20 Early TK Staffing	
Reserve - Start Up - Elementary 20/21	580,000
Reserve - Start Up - High School 21/22	1,100,000
Reserve - One-Time Science Adoption 19/20	400,000
Reserve - Charter Technical Assistance	266,254
Reserve - Unassigned Economic Uncertainty surplus/(deficit)	2,250,232
Total Ending Fund Balance	11,502,576

Other Funds

Also included in the 2018-19 Unaudited Actuals are the year-end reporting of the District's other funds as listed below in summary and detail:

	2018-19 UNAUDITED ACTUALS			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	$ 22,908	$ 75,882	$ 75,882	$ 22,908
Fund 12 - Child Development Fund	$ 10,480	$ 375	$ -	$ 10,855
Fund 13 - Cafeteria Fund	$ 21,345	$ 1,880,736	$ 1,896,135	$ 5,946
Fund 17 - Special Reserve for Other Than Capital Outlay	$ 514,230	$ 9,988	$ -	$ 524,218
Fund 21 - Building Fund	$ 51,254,170	$ 46,178,243	$ 34,575,921	$ 62,856,492
Fund 25 - Capital Facilities Fund	$ 607,630	$ 581,567	$ 976,285	$ 212,912
Fund 35 - County Schools Facilities Fund	$ 526,825	$ 5,702	$ 449,143	$ 83,384
Fund 40 - Special Reserve for Capital Outlay Projects	$ 549,039	$ 2,678	$ 468,917	$ 82,800
Fund 49 - Debt Service Fund for Blended Component Units	$ 6,205,583	$ 7,205,682	$ 7,771,036	$ 5,640,229
Fund 71 - Retiree Benefit Fund	$ 7,007	$ 136	$ -	$ 7,143
Fund 73 - Foundation Private-Purpose Trust Fund	$ 162,792	$ 3,141	$ 1,900	$ 164,033

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Fund 11 - Adult Education Fund Fund is used to account for all revenues and expenses for adult education programs.	**2018-19 Unaudited Actuals**
Beginning Fund Balance, July 1	**22,908**
Revenues & Transfers In	75,882
Expenses	
Salaries	43,577
Benefits	27,807
Supplies	399
Other Services, Outgo, Transfers Out	4,099
Total Expenses	75,882
Surplus (deficit)	-
Ending Fund Balance, June 30,	**22,908**

Fund 12 - Child Development Fund Fund is used to account for all revenues and expenses to operate child development programs.	**2018-19 Unaudited Actuals**
Beginning Fund Balance, July 1	10,480
Revenues & Transfers In	375
Expenses	
Salaries	-
Benefits	-
Supplies	-
Other Services, Outgo, Transfers Out	-
Total Expenses	-
Surplus (deficit)	375
Ending Fund Balance, June 30,	10,855

Fund 13 - Cafeteria Fund Fund is used to account for all revenues and expenses to operate the food service program.	**2018-19** **Unaudited Actuals**
Beginning Fund Balance, July 1	**21,345**
Revenues	1,846,667
Transfers In	34,069
Total Revenues & Transfers In	1,880,736
Expenses	
Salaries	791,204
Benefits	418,959
Supplies	650,233
Other Services, Capital Outlay, Transfers Out	35,739
Total Expenses	1,896,135
Surplus (deficit)	(15,399)
Ending Fund Balance, June 30,	**5,946**

Fund 17 - Special Reserve for Other Than Capital Outlay Projects Fund is used to account for special reserves such as new schools reserve and wetlands reserve.	**2018-19** **Unaudited Actuals**
Beginning Fund Balance, July 1	**514,230**
Revenues & Transfers In	9,988
Expenses	
Salaries	-
Benefits	-
Supplies	-
Other Services, Outgo, Transfers Out	-
Total Expenses	-
Surplus (deficit)	9,988
Ending Fund Balance, June 30,	**524,218**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Fund 21 - Building Fund Fund is used to account for proceeds from bond and other long term financing used for construction projects.	**2018-19** **Unaudited Actuals**
Beginning Fund Balance, July 1	**51,254,170**
Revenues & Transfers In	46,178,243
Expenses	
Salaries	246,811
Benefits	122,538
Supplies	547,604
Other Services, Capital Outlay, Transfers Out	33,658,968
Total Expenses	34,575,921
Surplus (deficit)	11,602,322
Ending Fund Balance, June 30,	**62,856,492**

Fund 25 - Capital Facilities Fund Fund is used to account for developer fee payments received from developers. Expenditures are made for Facilities department positions and student growth facility expenses. Any excess is transferred to Fund 49 for debt service.	**2018-19** **Unaudited Actuals**
Beginning Fund Balance, July 1	**607,630**
Revenues & Transfers In	581,567
Expenses	
Salaries	94,235
Benefits	43,551
Supplies	44,078
Other Services, Capital Outlay, Transfers Out	794,421
Total Expenses	976,285
Surplus (deficit)	(394,718)
Ending Fund Balance, June 30,	**212,912**

Fund 35 - County School Facilities Fund Fund receives apportionments from the State of California for new school facility construction and modernization projects. This fund also includes project savings balances designated by the board to be used on priority projects.	**2018-19** **Unaudited Actuals**
Beginning Fund Balance, July 1	**526,825**
Revenues & Transfers In	5,702
Expenses	
Salaries	-
Benefits	-
Supplies	-
Other Services, Capital Outlay, Transfers Out	449,143
Total Expenses	449,143
Surplus (deficit)	(443,441)
Ending Fund Balance, June 30,	**83,384**

Fund 40 - Special Reserve for Capital Outlay Projects Fund is used to account for the accumulation and expenditure of funds for capital outlay purposes.	**2018-19** **Unaudited Actuals**
Beginning Fund Balance, July 1	**549,039**
Revenues & Transfers In	2,678
Expenses	
Salaries	-
Benefits	-
Supplies	2,171
Other Services, Outgo, Transfers Out	466,746
Total Expenses	468,917
Surplus (deficit)	(466,239)
Ending Fund Balance, June 30,	**82,800**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Fund 49 - Debt Service Fund for Blended Component Units Fund is used to account for payment of principal and interest on long-term debt.	**2018-19 Unaudited Actuals**
Beginning Fund Balance, July 1	**6,205,583**
Revenues & Transfers In	7,205,682
Expenses	
Salaries	-
Benefits	-
Supplies	-
Other Services, Outgo, Transfers Out	7,771,036
Total Expenses	7,771,036
Surplus (deficit)	(565,354)
Ending Fund Balance, June 30,	**5,640,229**

Fund 71 - Retiree Benefit Fund Fund is used to account for postemployment benefit plan trust activity.	**2018-19 Unaudited Actuals**
Beginning Fund Balance, July 1	**7,007**
Revenues & Transfers In	136
Expenses	
Benefits	-
Other Services, Outgo, Transfers Out	-
Total Expenses	-
Surplus (deficit)	136
Ending Fund Balance, June 30,	**7,143**

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES MEETING FACT SHEET

Fund 73 - Foundation Private-Purpose Trust Fund Fund is used to accounts for gifts and donations designated for student scholarships.	**2018-19** **Unaudited Actuals**
Beginning Fund Balance, July 1	**162,792**
Revenues & Transfers In	3,141
Expenses	
Supplies	-
Other Services, Outgo, Transfers Out	1,900
Total Expenses	1,900
Surplus (deficit)	1,241
Ending Fund Balance, June 30,	**164,033**

RECOMMENDATION:

Administration recommends the Board of Trustees approve the 2018-19 Unaudited Actuals as presented.

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

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

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

For County Office of Education:	For School District:
Carrie Stouder	Carrie Carlson
Name	Name
Program Manager, Business Services	Director of Business Services
Title	Title
(530) 886-5857	(916) 645-6350
Telephone	Telephone
cstouder@placercoe.k12.ca.us	ccarlson@wpusd.org
E-mail Address	E-mail Address

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)	63.80%
	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.	$632,433.30
	Adjusted Appropriations Limit	$52,248,237.93
	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.	$52,248,237.93
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2020-21, subject to CDE approval.	5.61%

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		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
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	

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	60,732,289.69	1,068,725.00	61,801,014.69	63,428,241.00	995,884.00	64,424,125.00	4.2%
2) Federal Revenue		8100-8299	0.00	2,534,144.80	2,534,144.80	16,724.00	2,309,840.00	2,326,564.00	-8.2%
3) Other State Revenue		8300-8599	2,689,236.27	7,977,361.72	10,666,597.99	1,296,206.00	4,419,339.00	5,715,545.00	-46.4%
4) Other Local Revenue		8600-8799	2,081,587.22	3,184,524.50	5,266,111.72	1,527,000.00	2,574,267.00	4,101,267.00	-22.1%
5) TOTAL, REVENUES			65,503,113.18	14,764,756.02	80,267,869.20	66,268,171.00	10,299,330.00	76,567,501.00	-4.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	27,406,452.98	5,058,095.57	32,464,548.55	28,368,912.00	5,139,383.00	33,508,295.00	3.2%
2) Classified Salaries		2000-2999	6,001,507.92	3,516,445.13	9,517,953.05	6,116,145.00	3,624,808.00	9,740,953.00	2.3%
3) Employee Benefits		3000-3999	12,371,508.38	9,077,391.62	21,448,900.00	13,024,057.00	6,798,939.00	19,822,996.00	-7.6%
4) Books and Supplies		4000-4999	1,987,540.97	1,353,995.34	3,341,536.31	2,503,756.00	1,271,460.00	3,775,216.00	13.0%
5) Services and Other Operating Expenditures		5000-5999	4,965,470.49	2,887,764.52	7,853,235.01	5,089,997.00	2,326,838.00	7,416,835.00	-5.6%
6) Capital Outlay		6000-6999	26,763.57	313,782.95	340,546.52	15,000.00	22,547.00	37,547.00	-89.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	236,589.50	1,868,559.61	2,105,149.11	220,075.00	2,026,415.00	2,246,490.00	6.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(891,896.41)	888,053.16	(3,843.25)	(862,338.00)	858,556.00	(3,782.00)	-1.6%
9) TOTAL, EXPENDITURES			52,103,937.40	24,964,087.90	77,068,025.30	54,475,604.00	22,068,946.00	76,544,550.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,399,175.78	(10,199,331.88)	3,199,843.90	11,792,567.00	(11,769,616.00)	22,951.00	-99.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	11,800.00	11,800.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	57,839.66	0.00	57,839.66	350,755.00	0.00	350,755.00	506.4%
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	(10,910,405.43)	10,910,405.43	0.00	(11,829,910.00)	11,829,910.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,968,245.09)	10,922,205.43	(46,039.66)	(12,180,665.00)	11,829,910.00	(350,755.00)	661.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,430,930.69	722,873.55	3,153,804.24	(388,098.00)	60,294.00	(327,804.00)	-110.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,094,184.82	1,254,586.90	8,348,771.72	9,525,115.51	1,977,460.45	11,502,575.96	37.8%
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)			7,094,184.82	1,254,586.90	8,348,771.72	9,525,115.51	1,977,460.45	11,502,575.96	37.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,094,184.82	1,254,586.90	8,348,771.72	9,525,115.51	1,977,460.45	11,502,575.96	37.8%
2) Ending Balance, June 30 (E + F1e)			9,525,115.51	1,977,460.45	11,502,575.96	9,137,017.51	2,037,754.45	11,174,771.96	-2.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	13,014.36	12,045.67	25,060.03	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,976,293.78	1,976,293.78	0.00	2,037,754.45	2,037,754.45	3.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,313,776.00	0.00	2,313,776.00	2,306,859.00	0.00	2,306,859.00	-0.3%
Unassigned/Unappropriated Amount		9790	7,193,325.15	(10,879.00)	7,182,446.15	6,825,158.51	0.00	6,825,158.51	-5.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	12,119,141.91	394,424.15	12,513,566.06				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	391.04	0.00	391.04				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	703,584.53	3,720,243.06	4,423,827.59				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	13,014.36	12,045.67	25,060.03				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			12,841,131.84	4,126,712.88	16,967,844.72				
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	3,275,719.39	2,079,547.73	5,355,267.12				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	40,296.94	0.00	40,296.94				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	69,704.70	69,704.70				
6) TOTAL, LIABILITIES			3,316,016.33	2,149,252.43	5,465,268.76				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
(must agree with line F2) (G9 + H2) - (I6 + J2)			9,525,115.51	1,977,460.45	11,502,575.96				

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	20,664,081.00	0.00	20,664,081.00	23,083,109.00	0.00	23,083,109.00	11.7%
Education Protection Account State Aid - Current Year		8012	1,359,556.00	0.00	1,359,556.00	1,375,582.00	0.00	1,375,582.00	1.2%
State Aid - Prior Years		8019	38.00	0.00	38.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	341,697.33	0.00	341,697.33	334,202.00	0.00	334,202.00	-2.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	6.66	0.00	6.66	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	45,877,284.26	0.00	45,877,284.26	47,817,104.00	0.00	47,817,104.00	4.2%
Unsecured Roll Taxes		8042	1,003,122.52	0.00	1,003,122.52	1,007,635.00	0.00	1,007,635.00	0.4%
Prior Years' Taxes		8043	13,739.97	0.00	13,739.97	13,767.00	0.00	13,767.00	0.2%
Supplemental Taxes		8044	1,185,392.07	0.00	1,185,392.07	714,065.00	0.00	714,065.00	-39.8%
Education Revenue Augmentation Fund (ERAF)		8045	2,351,880.16	0.00	2,351,880.16	2,158,031.00	0.00	2,158,031.00	-8.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	772,732.68	0.00	772,732.68	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			73,569,530.65	0.00	73,569,530.65	76,503,495.00	0.00	76,503,495.00	4.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(12,837,240.96)	0.00	(12,837,240.96)	(13,075,254.00)	0.00	(13,075,254.00)	1.9%
Property Taxes Transfers		8097	0.00	1,068,725.00	1,068,725.00	0.00	995,884.00	995,884.00	-6.8%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			60,732,289.69	1,068,725.00	61,801,014.69	63,428,241.00	995,884.00	64,424,125.00	4.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,224,911.00	1,224,911.00	0.00	1,226,242.00	1,226,242.00	0.1%
Special Education Discretionary Grants		8182	0.00	101,887.00	101,887.00	0.00	130,076.00	130,076.00	27.7%
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		823,099.67	823,099.67		686,818.00	686,818.00	-16.6%
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		142,057.72	142,057.72		146,435.00	146,435.00	3.1%
Title III, Part A, Immigrant Student Program	4201	8290		7,858.86	7,858.86		6,834.00	6,834.00	-13.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		42,415.52	42,415.52		59,133.00	59,133.00	39.4%
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		18,100.37	18,100.37		0.00	0.00	-100.0%
Career and Technical Education	3500-3599	8290		38,516.65	38,516.65		38,766.00	38,766.00	0.6%
All Other Federal Revenue	All Other	8290	0.00	135,298.01	135,298.01	16,724.00	15,536.00	32,260.00	-76.2%
TOTAL, FEDERAL REVENUE			0.00	2,534,144.80	2,534,144.80	16,724.00	2,309,840.00	2,326,564.00	-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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,490,846.00	0.00	1,490,846.00	276,956.00	0.00	276,956.00	-81.4%
Lottery - Unrestricted and Instructional Materials		8560	1,178,231.27	498,904.07	1,677,135.34	1,019,250.00	357,750.00	1,377,000.00	-17.9%
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		389,397.34	389,397.34		405,346.00	405,346.00	4.1%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		500,135.31	500,135.31		154,467.00	154,467.00	-69.1%
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	20,159.00	6,588,925.00	6,609,084.00	0.00	3,501,776.00	3,501,776.00	-47.0%
TOTAL, OTHER STATE REVENUE			2,689,236.27	7,977,361.72	10,666,597.99	1,296,206.00	4,419,339.00	5,715,545.00	-46.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & 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	271,193.83	271,193.83	0.00	160,000.00	160,000.00	-41.0%
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	162,301.89	0.00	162,301.89	145,000.00	0.00	145,000.00	-10.7%
Interest		8660	404,986.70	0.00	404,986.70	538,000.00	0.00	538,000.00	32.8%
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	72,167.96	0.00	72,167.96	65,000.00	0.00	65,000.00	-9.9%
Interagency Services		8677	251,367.22	339,327.92	590,695.14	229,000.00	140,000.00	369,000.00	-37.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,190,763.45	308,626.05	1,499,389.50	550,000.00	26,339.00	576,339.00	-61.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,265,376.70	2,265,376.70		2,247,928.00	2,247,928.00	-0.8%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,081,587.22	3,184,524.50	5,266,111.72	1,527,000.00	2,574,267.00	4,101,267.00	-22.1%
TOTAL, REVENUES			65,503,113.18	14,764,756.02	80,267,869.20	66,268,171.00	10,299,330.00	76,567,501.00	-4.6%

306

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	23,367,112.03	4,404,718.56	27,771,830.59	24,316,311.00	4,467,074.00	28,783,385.00	3.6%
Certificated Pupil Support Salaries		1200	1,356,055.52	233,366.18	1,589,421.70	1,354,395.00	251,687.00	1,606,082.00	1.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,639,723.06	205,190.72	2,844,913.78	2,660,820.00	206,074.00	2,866,894.00	0.8%
Other Certificated Salaries		1900	43,562.37	214,820.11	258,382.48	37,386.00	214,548.00	251,934.00	-2.5%
TOTAL, CERTIFICATED SALARIES			27,406,452.98	5,058,095.57	32,464,548.55	28,368,912.00	5,139,383.00	33,508,295.00	3.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	364,823.25	2,130,545.83	2,495,369.08	242,515.00	2,225,259.00	2,467,774.00	-1.1%
Classified Support Salaries		2200	1,937,097.94	648,595.19	2,585,693.13	2,134,257.00	671,062.00	2,805,319.00	8.5%
Classified Supervisors' and Administrators' Salaries		2300	495,651.25	544,017.47	1,039,668.72	495,885.00	559,759.00	1,055,644.00	1.5%
Clerical, Technical and Office Salaries		2400	2,652,967.50	148,429.36	2,801,396.86	2,695,713.00	149,750.00	2,845,463.00	1.6%
Other Classified Salaries		2900	550,967.98	44,857.28	595,825.26	547,775.00	18,978.00	566,753.00	-4.9%
TOTAL, CLASSIFIED SALARIES			6,001,507.92	3,516,445.13	9,517,953.05	6,116,145.00	3,624,808.00	9,740,953.00	2.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,311,936.08	5,717,994.66	10,029,930.74	4,664,413.00	3,854,271.00	8,518,684.00	-15.1%
PERS		3201-3202	968,805.83	1,122,476.99	2,091,282.82	1,155,733.00	651,085.00	1,806,818.00	-13.6%
OASDI/Medicare/Alternative		3301-3302	846,401.50	320,870.01	1,167,271.51	875,472.00	333,982.00	1,209,454.00	3.6%
Health and Welfare Benefits		3401-3402	5,151,322.02	1,713,775.11	6,865,097.13	5,261,180.00	1,761,198.00	7,022,378.00	2.3%
Unemployment Insurance		3501-3502	16,238.65	4,108.65	20,347.30	16,883.00	4,246.00	21,129.00	3.8%
Workers' Compensation		3601-3602	428,065.42	108,087.18	536,152.60	451,323.00	113,586.00	564,909.00	5.4%
OPEB, Allocated		3701-3702	170,823.89	37.50	170,861.39	145,611.00	0.00	145,611.00	-14.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	477,914.99	90,041.52	567,956.51	453,442.00	80,571.00	534,013.00	-6.0%
TOTAL, EMPLOYEE BENEFITS			12,371,508.38	9,077,391.62	21,448,900.00	13,024,057.00	6,798,939.00	19,822,996.00	-7.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	319,913.73	121,204.45	441,118.18	300,000.00	357,750.00	657,750.00	49.1%
Books and Other Reference Materials		4200	9,417.32	0.00	9,417.32	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	1,393,875.64	827,024.11	2,220,899.75	2,056,256.00	776,096.00	2,832,352.00	27.5%

307

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	264,334.28	405,766.78	670,101.06	147,500.00	137,614.00	285,114.00	-57.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,987,540.97	1,353,995.34	3,341,536.31	2,503,756.00	1,271,460.00	3,775,216.00	13.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	136,506.54	110,250.87	246,757.41	54,470.00	42,971.00	97,441.00	-60.5%
Dues and Memberships		5300	37,123.00	150.00	37,273.00	42,150.00	0.00	42,150.00	13.1%
Insurance		5400 - 5450	419,389.51	0.00	419,389.51	529,171.00	0.00	529,171.00	26.2%
Operations and Housekeeping Services		5500	1,956,226.48	3,282.80	1,959,509.28	2,042,000.00	2,000.00	2,044,000.00	4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	281,495.75	232,288.16	513,783.91	127,956.00	68,144.00	196,100.00	-61.8%
Transfers of Direct Costs		5710	(4,766.98)	4,766.98	0.00	(2,000.00)	2,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,015,264.25	2,532,562.58	4,547,826.83	2,152,650.00	2,203,623.00	4,356,273.00	-4.2%
Communications		5900	124,231.94	4,463.13	128,695.07	143,600.00	8,100.00	151,700.00	17.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,965,470.49	2,887,764.52	7,853,235.01	5,089,997.00	2,326,838.00	7,416,835.00	-5.6%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	655.00	655.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	8,500.00	0.00	8,500.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	14,109.99	14,109.99	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	18,263.57	299,017.96	317,281.53	15,000.00	22,547.00	37,547.00	-88.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,763.57	313,782.95	340,546.52	15,000.00	22,547.00	37,547.00	-89.0%
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	31,515.00	0.00	31,515.00	15,000.00	0.00	15,000.00	-52.4%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	63,631.61	63,631.61	0.00	68,005.00	68,005.00	6.9%
Payments to County Offices		7142	0.00	1,804,928.00	1,804,928.00	0.00	1,958,410.00	1,958,410.00	8.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	205,074.50	0.00	205,074.50	205,075.00	0.00	205,075.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			236,589.50	1,868,559.61	2,105,149.11	220,075.00	2,026,415.00	2,246,490.00	6.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(888,053.16)	888,053.16	0.00	(858,556.00)	858,556.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(3,843.25)	0.00	(3,843.25)	(3,782.00)	0.00	(3,782.00)	-1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(891,896.41)	888,053.16	(3,843.25)	(862,338.00)	858,556.00	(3,782.00)	-1.6%
TOTAL, EXPENDITURES			52,103,937.40	24,964,087.90	77,068,025.30	54,475,604.00	22,068,946.00	76,544,550.00	-0.7%

310

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	11,800.00	11,800.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	11,800.00	11,800.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	212,000.00	0.00	212,000.00	New
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	34,068.92	0.00	34,068.92	115,395.00	0.00	115,395.00	238.7%
Other Authorized Interfund Transfers Out		7619	23,770.74	0.00	23,770.74	23,360.00	0.00	23,360.00	-1.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			57,839.66	0.00	57,839.66	350,755.00	0.00	350,755.00	506.4%
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%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(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	(10,910,405.43)	10,910,405.43	0.00	(11,829,910.00)	11,829,910.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(10,910,405.43)	10,910,405.43	0.00	(11,829,910.00)	11,829,910.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(10,968,245.09)	10,922,205.43	(46,039.66)	(12,180,665.00)	11,829,910.00	(350,755.00)	661.9%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	2018-19 Unaudited Actuals Restricted (B)	2018-19 Unaudited Actuals Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	2019-20 Budget Restricted (E)	2019-20 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	60,732,289.69	1,068,725.00	61,801,014.69	63,428,241.00	995,884.00	64,424,125.00	4.2%
2) Federal Revenue		8100-8299	0.00	2,534,144.80	2,534,144.80	16,724.00	2,309,840.00	2,326,564.00	-8.2%
3) Other State Revenue		8300-8599	2,689,236.27	7,977,361.72	10,666,597.99	1,296,206.00	4,419,339.00	5,715,545.00	-46.4%
4) Other Local Revenue		8600-8799	2,081,587.22	3,184,524.50	5,266,111.72	1,527,000.00	2,574,267.00	4,101,267.00	-22.1%
5) TOTAL, REVENUES			65,503,113.18	14,764,756.02	80,267,869.20	66,268,171.00	10,299,330.00	76,567,501.00	-4.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		33,310,474.21	16,519,048.18	49,829,522.39	35,093,344.00	15,128,503.00	50,221,847.00	0.8%
2) Instruction - Related Services	2000-2999		6,341,921.68	1,942,775.59	8,284,697.27	6,394,322.00	1,312,212.00	7,706,534.00	-7.0%
3) Pupil Services	3000-3999		3,771,775.85	855,931.90	4,627,707.75	3,905,323.00	566,312.00	4,471,635.00	-3.4%
4) Ancillary Services	4000-4999		885,925.69	412,119.32	1,298,045.01	911,844.00	386,045.00	1,297,889.00	0.0%
5) Community Services	5000-5999		35,533.85	10,721.75	46,255.60	21,808.00	0.00	21,808.00	-52.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,434,897.96	1,059,377.32	4,494,275.28	3,674,915.00	870,556.00	4,545,471.00	1.1%
8) Plant Services	8000-8999		4,086,818.66	2,295,554.23	6,382,372.89	4,253,973.00	1,778,903.00	6,032,876.00	-5.5%
9) Other Outgo	9000-9999	Except 7600-7699	236,589.50	1,868,559.61	2,105,149.11	220,075.00	2,026,415.00	2,246,490.00	6.7%
10) TOTAL, EXPENDITURES			52,103,937.40	24,964,087.90	77,068,025.30	54,475,604.00	22,068,946.00	76,544,550.00	-0.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			13,399,175.78	(10,199,331.88)	3,199,843.90	11,792,567.00	(11,769,616.00)	22,951.00	-99.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	11,800.00	11,800.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	57,839.66	0.00	57,839.66	350,755.00	0.00	350,755.00	506.4%
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	(10,910,405.43)	10,910,405.43	0.00	(11,829,910.00)	11,829,910.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,968,245.09)	10,922,205.43	(46,039.66)	(12,180,665.00)	11,829,910.00	(350,755.00)	661.9%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2019-20 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,430,930.69	722,873.55	3,153,804.24	(388,098.00)	60,294.00	(327,804.00)	-110.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,094,184.82	1,254,586.90	8,348,771.72	9,525,115.51	1,977,460.45	11,502,575.96	37.8%
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)			7,094,184.82	1,254,586.90	8,348,771.72	9,525,115.51	1,977,460.45	11,502,575.96	37.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,094,184.82	1,254,586.90	8,348,771.72	9,525,115.51	1,977,460.45	11,502,575.96	37.8%
2) Ending Balance, June 30 (E + F1e)			9,525,115.51	1,977,460.45	11,502,575.96	9,137,017.51	2,037,754.45	11,174,771.96	-2.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	13,014.36	12,045.67	25,060.03	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,976,293.78	1,976,293.78	0.00	2,037,754.45	2,037,754.45	3.1%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,313,776.00	0.00	2,313,776.00	2,306,859.00	0.00	2,306,859.00	-0.3%
Unassigned/Unappropriated Amount		9790	7,193,325.15	(10,879.00)	7,182,446.15	6,825,158.51	0.00	6,825,158.51	-5.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
5640	Medi-Cal Billing Option	79,368.85	79,368.85
6010	After School Education and Safety (ASES)	0.83	0.83
6300	Lottery: Instructional Materials	570,090.94	571,257.61
6512	Special Ed: Mental Health Services	93,646.46	93,646.46
7311	Classified School Employee Professional Development Block Grant	39,477.46	39,477.46
7510	Low-Performing Students Block Grant	558,684.05	458,978.05
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	8,396.49	8,396.49
9010	Other Restricted Local	626,628.70	786,628.70
Total, Restricted Balance		1,976,293.78	2,037,754.45

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	49,796.58	48,322.00	-3.0%
3) Other State Revenue		8300-8599	2,726.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(410.74)	0.00	-100.0%
5) TOTAL, REVENUES			52,111.84	48,322.00	-7.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	43,577.19	42,121.00	-3.3%
3) Employee Benefits		3000-3999	27,807.14	25,779.00	-7.3%
4) Books and Supplies		4000-4999	399.30	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	255.70	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	3,843.25	3,782.00	-1.6%
9) TOTAL, EXPENDITURES			75,882.58	71,682.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,770.74)	(23,360.00)	-1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,770.74	23,360.00	-1.7%
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			23,770.74	23,360.00	-1.7%

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	22,907.97	22,907.97	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,907.97	22,907.97	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,907.97	22,907.97	0.0%
2) Ending Balance, June 30 (E + F1e)			22,907.97	22,907.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,907.97	22,907.97	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(5,185.13)		
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	28,089.88		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	770.13		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			23,674.88		
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	766.91		
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			766.91		
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)			22,907.97		

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	49,796.58	48,322.00	-3.0%
TOTAL, FEDERAL REVENUE			49,796.58	48,322.00	-3.0%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,726.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			2,726.00	0.00	-100.0%

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	(410.74)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(410.74)	0.00	-100.0%
TOTAL, REVENUES			52,111.84	48,322.00	-7.3%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	23,805.72	24,057.00	1.1%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	19,771.47	18,064.00	-8.6%
TOTAL, CLASSIFIED SALARIES			43,577.19	42,121.00	-3.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,045.05	8,441.00	-16.0%
OASDI/Medicare/Alternative		3301-3302	2,982.91	3,202.00	7.3%
Health and Welfare Benefits		3401-3402	13,999.31	13,321.00	-4.8%
Unemployment Insurance		3501-3502	19.08	21.00	10.1%
Workers' Compensation		3601-3602	529.58	561.00	5.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	231.21	233.00	0.8%
TOTAL, EMPLOYEE BENEFITS			27,807.14	25,779.00	-7.3%
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	399.30	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			399.30	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	255.70	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	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			255.70	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	3,843.25	3,782.00	-1.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,843.25	3,782.00	-1.6%
TOTAL, EXPENDITURES			75,882.58	71,682.00	-5.5%

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	23,770.74	23,360.00	-1.7%
(a) TOTAL, INTERFUND TRANSFERS IN			23,770.74	23,360.00	-1.7%
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)			23,770.74	23,360.00	-1.7%

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	49,796.58	48,322.00	-3.0%
3) Other State Revenue		8300-8599	2,726.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	(410.74)	0.00	-100.0%
5) TOTAL, REVENUES			52,111.84	48,322.00	-7.3%
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		72,039.33	67,900.00	-5.7%
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		3,843.25	3,782.00	-1.6%
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			75,882.58	71,682.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(23,770.74)	(23,360.00)	-1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,770.74	23,360.00	-1.7%
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			23,770.74	23,360.00	-1.7%

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	22,907.97	22,907.97	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,907.97	22,907.97	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,907.97	22,907.97	0.0%
2) Ending Balance, June 30 (E + F1e)			22,907.97	22,907.97	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,907.97	22,907.97	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	22,907.97	22,907.97
Total, Restricted Balance		22,907.97	22,907.97

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	374.69	0.00	-100.0%
5) TOTAL, REVENUES			374.69	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			374.69	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)			374.69	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,479.72	10,854.41	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,479.72	10,854.41	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,479.72	10,854.41	3.6%
2) Ending Balance, June 30 (E + F1e)			10,854.41	10,854.41	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	10,854.41	10,854.41	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	19,633.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	32.78		
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			19,666.58		
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	8,812.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			8,812.17		
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)			10,854.41		

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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	374.69	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			374.69	0.00	-100.0%
TOTAL, REVENUES			374.69	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
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%
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%
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			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		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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	374.69	0.00	-100.0%
5) TOTAL, REVENUES			374.69	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			374.69	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)			374.69	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,479.72	10,854.41	3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,479.72	10,854.41	3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,479.72	10,854.41	3.6%
2) Ending Balance, June 30 (E + F1e)			10,854.41	10,854.41	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	10,854.41	10,854.41	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
6130	Child Development: Center-Based Reserve Account	10,854.41	10,854.41
Total, Restricted Balance		10,854.41	10,854.41

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	1,008,765.92	1,010,000.00	0.1%
3) Other State Revenue		8300-8599	111,491.80	72,000.00	-35.4%
4) Other Local Revenue		8600-8799	726,408.91	715,000.00	-1.6%
5) TOTAL, REVENUES			1,846,666.63	1,797,000.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	791,203.51	834,344.00	5.5%
3) Employee Benefits		3000-3999	418,959.13	404,843.00	-3.4%
4) Books and Supplies		4000-4999	650,232.54	636,051.00	-2.2%
5) Services and Other Operating Expenditures		5000-5999	35,739.23	37,157.00	4.0%
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			1,896,134.41	1,912,395.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,467.78)	(115,395.00)	133.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	34,068.92	115,395.00	238.7%
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			34,068.92	115,395.00	238.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,398.86)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,345.11	5,946.25	-72.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,345.11	5,946.25	-72.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,345.11	5,946.25	-72.1%
2) Ending Balance, June 30 (E + F1e)			5,946.25	5,946.25	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,946.25	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,946.25	New
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	(142,346.88)		
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	156,901.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	37,989.29		
6) Stores		9320	5,946.25		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	1,331.00		
9) TOTAL, ASSETS			59,820.70		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,574.45		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	51,300.00		
6) TOTAL, LIABILITIES			53,874.45		
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)			5,946.25		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,008,765.92	1,010,000.00	0.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,008,765.92	1,010,000.00	0.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	71,140.80	72,000.00	1.2%
All Other State Revenue		8590	40,351.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			111,491.80	72,000.00	-35.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	674,650.22	667,000.00	-1.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	51,758.69	48,000.00	-7.3%
TOTAL, OTHER LOCAL REVENUE			726,408.91	715,000.00	-1.6%
TOTAL, REVENUES			1,846,666.63	1,797,000.00	-2.7%

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	665,477.74	696,586.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	83,859.92	96,904.00	15.6%
Clerical, Technical and Office Salaries		2400	41,865.85	40,854.00	-2.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			791,203.51	834,344.00	5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	148,677.36	129,558.00	-12.9%
OASDI/Medicare/Alternative		3301-3302	57,401.14	61,644.00	7.4%
Health and Welfare Benefits		3401-3402	198,258.72	198,843.00	0.3%
Unemployment Insurance		3501-3502	377.25	403.00	6.8%
Workers' Compensation		3601-3602	9,919.07	10,780.00	8.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,325.59	3,615.00	-16.4%
TOTAL, EMPLOYEE BENEFITS			418,959.13	404,843.00	-3.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	84,791.36	77,103.00	-9.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	565,441.18	558,948.00	-1.1%
TOTAL, BOOKS AND SUPPLIES			650,232.54	636,051.00	-2.2%

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	592.29	500.00	-15.6%
Dues and Memberships		5300	132.00	132.00	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	12,046.58	12,047.00	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	22,754.97	24,278.00	6.7%
Communications		5900	213.39	200.00	-6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,739.23	37,157.00	4.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,896,134.41	1,912,395.00	0.9%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	34,068.92	115,395.00	238.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			34,068.92	115,395.00	238.7%
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)			34,068.92	115,395.00	238.7%

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	1,008,765.92	1,010,000.00	0.1%
3) Other State Revenue		8300-8599	111,491.80	72,000.00	-35.4%
4) Other Local Revenue		8600-8799	726,408.91	715,000.00	-1.6%
5) TOTAL, REVENUES			1,846,666.63	1,797,000.00	-2.7%
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		1,896,134.41	1,912,395.00	0.9%
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			1,896,134.41	1,912,395.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(49,467.78)	(115,395.00)	133.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	34,068.92	115,395.00	238.7%
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			34,068.92	115,395.00	238.7%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,398.86)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,345.11	5,946.25	-72.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,345.11	5,946.25	-72.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,345.11	5,946.25	-72.1%
2) Ending Balance, June 30 (E + F1e)			5,946.25	5,946.25	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	5,946.25	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	5,946.25	New
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	0.00	5,946.25
Total, Restricted Balance		0.00	5,946.25

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	9,987.58	8,500.00	-14.9%
5) TOTAL, REVENUES			9,987.58	8,500.00	-14.9%
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	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,987.58	8,500.00	-14.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	212,000.00	New
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	212,000.00	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,987.58	220,500.00	2107.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	514,230.05	524,217.63	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			514,230.05	524,217.63	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			514,230.05	524,217.63	1.9%
2) Ending Balance, June 30 (E + F1e)			524,217.63	744,717.63	42.1%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	524,217.63	744,717.63	42.1%
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	523,343.75		
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	873.88		
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			524,217.63		
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)			524,217.63		

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	9,987.58	8,500.00	-14.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,987.58	8,500.00	-14.9%
TOTAL, REVENUES			9,987.58	8,500.00	-14.9%

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	212,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	212,000.00	New
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	212,000.00	New

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	9,987.58	8,500.00	-14.9%
5) TOTAL, REVENUES			9,987.58	8,500.00	-14.9%
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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,987.58	8,500.00	-14.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	212,000.00	New
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	212,000.00	New

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,987.58	220,500.00	2107.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	514,230.05	524,217.63	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			514,230.05	524,217.63	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			514,230.05	524,217.63	1.9%
2) Ending Balance, June 30 (E + F1e)			524,217.63	744,717.63	42.1%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	524,217.63	744,717.63	42.1%
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	15,992.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,397,251.41	600,000.00	-57.1%
5) TOTAL, REVENUES			1,413,243.41	600,000.00	-57.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	246,810.54	277,452.00	12.4%
3) Employee Benefits		3000-3999	122,538.22	123,628.00	0.9%
4) Books and Supplies		4000-4999	547,603.79	150,000.00	-72.6%
5) Services and Other Operating Expenditures		5000-5999	315,858.62	434,800.00	37.7%
6) Capital Outlay		6000-6999	33,343,110.42	65,790,104.00	97.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,575,921.59	66,775,984.00	93.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,162,678.18)	(66,175,984.00)	99.5%
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	44,765,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			44,765,000.00	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)			11,602,321.82	(66,175,984.00)	-670.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,254,170.79	62,856,492.61	22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,254,170.79	62,856,492.61	22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,254,170.79	62,856,492.61	22.6%
2) Ending Balance, June 30 (E + F1e)			62,856,492.61	(3,319,491.39)	-105.3%
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		9740	62,856,492.61	0.00	-100.0%
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	(3,319,491.39)	New

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	68,460,651.63		
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	116,887.67		
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			68,577,539.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	5,721,046.69		
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			5,721,046.69		
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)			62,856,492.61		

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	15,992.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			15,992.00	0.00	-100.0%
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	1,397,208.77	600,000.00	-57.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	42.64	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,397,251.41	600,000.00	-57.1%
TOTAL, REVENUES			1,413,243.41	600,000.00	-57.5%

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	230,934.73	242,595.00	5.0%
Clerical, Technical and Office Salaries		2400	15,875.81	34,857.00	119.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			246,810.54	277,452.00	12.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	58,923.98	55,572.00	-5.7%
OASDI/Medicare/Alternative		3301-3302	17,767.92	20,237.00	13.9%
Health and Welfare Benefits		3401-3402	40,247.11	41,253.00	2.5%
Unemployment Insurance		3501-3502	116.13	133.00	14.5%
Workers' Compensation		3601-3602	2,946.92	3,418.00	16.0%
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	2,536.16	3,015.00	18.9%
TOTAL, EMPLOYEE BENEFITS			122,538.22	123,628.00	0.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	52,857.88	150,000.00	183.8%
Noncapitalized Equipment		4400	494,745.91	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			547,603.79	150,000.00	-72.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3.50	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,390.20	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	307,813.48	434,800.00	41.3%
Communications		5900	651.44	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			315,858.62	434,800.00	37.7%
CAPITAL OUTLAY					
Land		6100	2,662,158.68	3,215,000.00	20.8%
Land Improvements		6170	78,024.50	0.00	-100.0%
Buildings and Improvements of Buildings		6200	30,602,927.24	62,575,104.00	104.5%
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			33,343,110.42	65,790,104.00	97.3%
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			34,575,921.59	66,775,984.00	93.1%

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	44,765,000.00	0.00	-100.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			44,765,000.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	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)			44,765,000.00	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	15,992.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,397,251.41	600,000.00	-57.1%
5) TOTAL, REVENUES			1,413,243.41	600,000.00	-57.5%
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		34,575,921.59	66,775,984.00	93.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			34,575,921.59	66,775,984.00	93.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(33,162,678.18)	(66,175,984.00)	99.5%
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	44,765,000.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			44,765,000.00	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)			11,602,321.82	(66,175,984.00)	-670.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	51,254,170.79	62,856,492.61	22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,254,170.79	62,856,492.61	22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,254,170.79	62,856,492.61	22.6%
2) Ending Balance, June 30 (E + F1e)			62,856,492.61	(3,319,491.39)	-105.3%
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		9740	62,856,492.61	0.00	-100.0%
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	(3,319,491.39)	New

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	62,856,492.61	0.00
Total, Restricted Balance		62,856,492.61	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	6,156.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	575,411.47	509,000.00	-11.5%
5) TOTAL, REVENUES			581,567.47	509,000.00	-12.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	94,234.61	87,984.00	-6.6%
3) Employee Benefits		3000-3999	43,550.61	37,103.00	-14.8%
4) Books and Supplies		4000-4999	44,077.57	1,000.00	-97.7%
5) Services and Other Operating Expenditures		5000-5999	195,618.48	82,913.00	-57.6%
6) Capital Outlay		6000-6999	298,803.11	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			676,284.38	209,000.00	-69.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(94,716.91)	300,000.00	-416.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	(300,000.00)	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)			(394,716.91)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	607,629.53	212,912.62	-65.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			607,629.53	212,912.62	-65.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			607,629.53	212,912.62	-65.0%
2) Ending Balance, June 30 (E + F1e)			212,912.62	212,912.62	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	212,912.62	212,912.62	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	223,189.49		
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	902.38		
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			224,091.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	11,179.25		
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			11,179.25		
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)			212,912.62		

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	6,156.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			6,156.00	0.00	-100.0%
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	8,306.59	9,000.00	8.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	567,054.88	500,000.00	-11.8%
Other Local Revenue					
All Other Local Revenue		8699	50.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			575,411.47	509,000.00	-11.5%
TOTAL, REVENUES			581,567.47	509,000.00	-12.5%

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	87,430.71	80,927.00	-7.4%
Clerical, Technical and Office Salaries		2400	6,803.90	7,057.00	3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			94,234.61	87,984.00	-6.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	22,683.11	17,738.00	-21.8%
OASDI/Medicare/Alternative		3301-3302	6,354.16	6,084.00	-4.3%
Health and Welfare Benefits		3401-3402	12,065.43	10,653.00	-11.7%
Unemployment Insurance		3501-3502	44.48	42.00	-5.6%
Workers' Compensation		3601-3602	1,137.05	1,085.00	-4.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,266.38	1,501.00	18.5%
TOTAL, EMPLOYEE BENEFITS			43,550.61	37,103.00	-14.8%
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	33,531.57	1,000.00	-97.0%
Noncapitalized Equipment		4400	10,546.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			44,077.57	1,000.00	-97.7%

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	3,938.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,557.65	39,000.00	-51.6%
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	111,122.83	43,913.00	-60.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			195,618.48	82,913.00	-57.6%
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	298,803.11	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			298,803.11	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			676,284.38	209,000.00	-69.1%

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	300,000.00	300,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			300,000.00	300,000.00	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)			(300,000.00)	(300,000.00)	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	6,156.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	575,411.47	509,000.00	-11.5%
5) TOTAL, REVENUES			581,567.47	509,000.00	-12.5%
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		197,155.99	143,000.00	-27.5%
8) Plant Services	8000-8999		479,128.39	66,000.00	-86.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			676,284.38	209,000.00	-69.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(94,716.91)	300,000.00	-416.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	300,000.00	300,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(300,000.00)	(300,000.00)	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)			(394,716.91)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	607,629.53	212,912.62	-65.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			607,629.53	212,912.62	-65.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			607,629.53	212,912.62	-65.0%
2) Ending Balance, June 30 (E + F1e)			212,912.62	212,912.62	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	212,912.62	212,912.62	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	212,912.62	212,912.62
Total, Restricted Balance		212,912.62	212,912.62

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	5,701.69	6,000.00	5.2%
5) TOTAL, REVENUES			5,701.69	6,000.00	5.2%
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	95,193.48	0.00	-100.0%
6) Capital Outlay		6000-6999	353,950.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			449,143.48	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(443,441.79)	6,000.00	-101.4%
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)			(443,441.79)	6,000.00	-101.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	526,825.31	83,383.52	-84.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			526,825.31	83,383.52	-84.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			526,825.31	83,383.52	-84.2%
2) Ending Balance, June 30 (E + F1e)			83,383.52	89,383.52	7.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	83,383.52	89,383.52	7.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	87,946.07		
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	179.93		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,537.52		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			89,663.52		
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	6,280.00		
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			6,280.00		
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)			83,383.52		

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	5,701.69	6,000.00	5.2%
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			5,701.69	6,000.00	5.2%
TOTAL, REVENUES			5,701.69	6,000.00	5.2%

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%

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	95,193.48	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			95,193.48	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	351,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,950.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			353,950.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			449,143.48	0.00	-100.0%

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	5,701.69	6,000.00	5.2%
5) TOTAL, REVENUES			5,701.69	6,000.00	5.2%
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		449,143.48	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			449,143.48	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(443,441.79)	6,000.00	-101.4%
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)			(443,441.79)	6,000.00	-101.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	526,825.31	83,383.52	-84.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			526,825.31	83,383.52	-84.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			526,825.31	83,383.52	-84.2%
2) Ending Balance, June 30 (E + F1e)			83,383.52	89,383.52	7.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	83,383.52	89,383.52	7.2%
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
7710	State School Facilities Projects	83,383.52	89,383.52
Total, Restricted Balance		83,383.52	89,383.52

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	2,677.95	3,000.00	12.0%
5) TOTAL, REVENUES			2,677.95	3,000.00	12.0%
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	2,171.22	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	454,945.32	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			457,116.54	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(454,438.59)	3,000.00	-100.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,800.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,800.00)	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)			(466,238.59)	3,000.00	-100.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	549,038.78	82,800.19	-84.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			549,038.78	82,800.19	-84.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			549,038.78	82,800.19	-84.9%
2) Ending Balance, June 30 (E + F1e)			82,800.19	85,800.19	3.6%
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	82,800.19	85,800.19	3.6%
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	82,643.14		
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	157.05		
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			82,800.19		
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)			82,800.19		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,677.95	3,000.00	12.0%
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			2,677.95	3,000.00	12.0%
TOTAL, REVENUES			2,677.95	3,000.00	12.0%

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	2,171.22	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,171.22	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	454,945.32	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			454,945.32	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%
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					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			457,116.54	0.00	-100.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	11,800.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,800.00	0.00	-100.0%

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)			(11,800.00)	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,677.95	3,000.00	12.0%
5) TOTAL, REVENUES			2,677.95	3,000.00	12.0%
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		457,116.54	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			457,116.54	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(454,438.59)	3,000.00	-100.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,800.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,800.00)	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)			(466,238.59)	3,000.00	-100.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	549,038.78	82,800.19	-84.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			549,038.78	82,800.19	-84.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			549,038.78	82,800.19	-84.9%
2) Ending Balance, June 30 (E + F1e)			82,800.19	85,800.19	3.6%
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	82,800.19	85,800.19	3.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	82,800.19	85,800.19
Total, Restricted Balance		82,800.19	85,800.19

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	6,905,682.92	6,133,155.00	-11.2%
5) TOTAL, REVENUES			6,905,682.92	6,133,155.00	-11.2%
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	21,918.75	37,280.00	70.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,749,117.75	7,218,085.00	-6.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,771,036.50	7,255,365.00	-6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(865,353.58)	(1,122,210.00)	29.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	300,000.00	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			300,000.00	300,000.00	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)			(565,353.58)	(822,210.00)	45.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,205,583.05	5,640,229.47	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,205,583.05	5,640,229.47	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,205,583.05	5,640,229.47	-9.1%
2) Ending Balance, June 30 (E + F1e)			5,640,229.47	4,818,019.47	-14.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,640,229.47	4,818,019.47	-14.6%
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	5,616,705.85		
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	18,585.64		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,537.98		
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			5,643,829.47		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	3,600.00		
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			3,600.00		
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)			5,640,229.47		

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 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	5,756,400.70	5,843,155.00	1.5%
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	59,631.06	40,000.00	-32.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,089,651.16	250,000.00	-77.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,905,682.92	6,133,155.00	-11.2%
TOTAL, REVENUES			6,905,682.92	6,133,155.00	-11.2%

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	21,918.75	37,280.00	70.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,918.75	37,280.00	70.1%
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					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	5,129,225.75	5,084,186.00	-0.9%
Other Debt Service - Principal		7439	2,619,892.00	2,133,899.00	-18.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,749,117.75	7,218,085.00	-6.9%
TOTAL, EXPENDITURES			7,771,036.50	7,255,365.00	-6.6%

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	300,000.00	300,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	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%
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)			300,000.00	300,000.00	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	6,905,682.92	6,133,155.00	-11.2%
5) TOTAL, REVENUES			6,905,682.92	6,133,155.00	-11.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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		12,928.75	30,000.00	132.0%
9) Other Outgo	9000-9999	Except 7600-7699	7,758,107.75	7,225,365.00	-6.9%
10) TOTAL, EXPENDITURES			7,771,036.50	7,255,365.00	-6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(865,353.58)	(1,122,210.00)	29.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	300,000.00	300,000.00	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			300,000.00	300,000.00	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)			(565,353.58)	(822,210.00)	45.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,205,583.05	5,640,229.47	-9.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,205,583.05	5,640,229.47	-9.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,205,583.05	5,640,229.47	-9.1%
2) Ending Balance, June 30 (E + F1e)			5,640,229.47	4,818,019.47	-14.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,640,229.47	4,818,019.47	-14.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	5,640,229.47	4,818,019.47
Total, Restricted Balance		5,640,229.47	4,818,019.47

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	6,534,558.39	0.00	-100.0%
5) TOTAL, REVENUES			6,534,558.39	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,897,720.76	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,897,720.76	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(363,162.37)	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	2,679,059.25	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,679,059.25	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)			2,315,896.88	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,821,456.49	8,137,353.37	39.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,821,456.49	8,137,353.37	39.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,821,456.49	8,137,353.37	39.8%
2) Ending Balance, June 30 (E + F1e)			8,137,353.37	8,137,353.37	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	8,137,353.37	8,137,353.37	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,124,312.87		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,040.50		
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			8,137,353.37		
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)			8,137,353.37		

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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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					
Voted Indebtedness Levies					
Secured Roll		8611	6,466,875.64	0.00	-100.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	67,682.75	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			6,534,558.39	0.00	-100.0%
TOTAL, REVENUES			6,534,558.39	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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	4,961,302.71	0.00	-100.0%
Other Debt Service - Principal		7439	1,936,418.05	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,897,720.76	0.00	-100.0%
TOTAL, EXPENDITURES			6,897,720.76	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	2,679,059.25	0.00	-100.0%
(c) TOTAL, SOURCES			2,679,059.25	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,679,059.25	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	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,534,558.39	0.00	-100.0%
5) TOTAL, REVENUES			6,534,558.39	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,897,720.76	0.00	-100.0%
10) TOTAL, EXPENDITURES			6,897,720.76	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(363,162.37)	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	2,679,059.25	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,679,059.25	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)			2,315,896.88	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,821,456.49	8,137,353.37	39.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,821,456.49	8,137,353.37	39.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,821,456.49	8,137,353.37	39.8%
2) Ending Balance, June 30 (E + F1e)			8,137,353.37	8,137,353.37	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	8,137,353.37	8,137,353.37	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
9010	Other Restricted Local	8,137,353.37	8,137,353.37
Total, Restricted Balance		8,137,353.37	8,137,353.37

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	136.11	125.00	-8.2%
5) TOTAL, REVENUES			136.11	125.00	-8.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			136.11	125.00	-8.2%
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 NET POSITION (C + D4)			136.11	125.00	-8.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,007.26	7,143.37	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,007.26	7,143.37	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,007.26	7,143.37	1.9%
2) Ending Net Position, June 30 (E + F1e)			7,143.37	7,268.37	1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,143.37	7,268.37	1.7%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,131.46		
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	11.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			7,143.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			7,143.37		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	136.11	125.00	-8.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			136.11	125.00	-8.2%
TOTAL, REVENUES			136.11	125.00	-8.2%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	136.11	125.00	-8.2%
5) TOTAL, REVENUES			136.11	125.00	-8.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			136.11	125.00	-8.2%
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 NET POSITION (C + D4)			136.11	125.00	-8.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,007.26	7,143.37	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,007.26	7,143.37	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,007.26	7,143.37	1.9%
2) Ending Net Position, June 30 (E + F1e)			7,143.37	7,268.37	1.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	7,143.37	7,268.37	1.7%

Resource	Description	2018-19 Unaudited Actuals	2019-20 Budget
Total, Restricted Net Position		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	3,140.92	2,500.00	-20.4%
5) TOTAL, REVENUES			3,140.92	2,500.00	-20.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,900.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,900.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,240.92	2,500.00	101.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,240.92	2,500.00	101.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	162,792.20	164,033.12	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,792.20	164,033.12	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			162,792.20	164,033.12	0.8%
2) Ending Net Position, June 30 (E + F1e)			164,033.12	166,533.12	1.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	164,033.12	166,533.12	1.5%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	163,759.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	273.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			164,033.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (must agree with line F2) (G10 + H2) - (I7 + J2)			164,033.12		

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,140.92	2,500.00	-20.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,140.92	2,500.00	-20.4%
TOTAL, REVENUES			3,140.92	2,500.00	-20.4%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,900.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,900.00	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			1,900.00	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,140.92	2,500.00	-20.4%
5) TOTAL, REVENUES			3,140.92	2,500.00	-20.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,900.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,900.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,240.92	2,500.00	101.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2018-19 Unaudited Actuals	2019-20 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,240.92	2,500.00	101.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	162,792.20	164,033.12	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			162,792.20	164,033.12	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			162,792.20	164,033.12	0.8%
2) Ending Net Position, June 30 (E + F1e)			164,033.12	166,533.12	1.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	164,033.12	166,533.12	1.5%

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

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,779.14	6,764.79	6,778.08	6,858.21	6,858.21	6,858.21
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)	6,779.14	6,764.79	6,778.08	6,858.21	6,858.21	6,858.21
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	6.01			
b. Special Education-Special Day Class	17.71	17.89	17.71	19.70	19.70	19.70
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.99	1.99	1.99			
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)	19.70	19.88	25.71	19.70	19.70	19.70
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,798.84	6,784.67	6,803.79	6,877.91	6,877.91	6,877.91
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals			2019-20 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2018-19 Unaudited Actuals P-2 ADA	2018-19 Unaudited Actuals Annual ADA	2018-19 Unaudited Actuals Funded ADA	2019-20 Budget Estimated P-2 ADA	2019-20 Budget Estimated Annual ADA	2019-20 Budget Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	Title I	CSI School Improvement	PL94-142	IDEA Private School ISPs	Federal PPPIP	State PPPIP	Federal Mental Health
FEDERAL CATALOG NUMBER	84.01		84.027	84.027	84.173	84.027A	84.173
RESOURCE CODE	3010	3182	3310	3311	3315	3320	3327
REVENUE OBJECT	8290	8290	8181	8181	8182	8980	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	219,434.26	0.00	0.00		0.00		770.22
2. a. Current Year Award	695,763.00	172,442.00	1,224,911.00	9,057.00	37,531.00	0.00	77,604.00
b. Transferability (ESSA)							
c. Other Adjustments							7,574.56
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	695,763.00	172,442.00	1,224,911.00	9,057.00	37,531.00	0.00	85,178.56
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	915,197.26	172,442.00	1,224,911.00	9,057.00	37,531.00	0.00	85,948.78
REVENUES							
5. Unearned Revenue Deferred from Prior Year	0.00						
6. Cash Received in Current Year	583,115.26	43,111.00	0.00		0.00		17,910.68
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	583,115.26	43,111.00	0.00	0.00	0.00	0.00	17,910.68
EXPENDITURES							
9. Donor-Authorized Expenditures	823,099.67	0.00	1,224,911.00		37,531.00		64,356.00
10. Non Donor-Authorized Expenditures			1,749,194.15		14,109.42	287,207.61	
11. Total Expenditures (lines 9 & 10)	823,099.67	0.00	2,974,105.15	0.00	51,640.42	287,207.61	64,356.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(239,984.41)	43,111.00	(1,224,911.00)	0.00	(37,531.00)	0.00	(46,445.32)
a. Unearned Revenue		43,111.00					
b. Accounts Payable							
c. Accounts Receivable	239,984.41		1,224,911.00		37,531.00		46,445.32
14. Unused Grant Award Calculation (line 4 minus line 9)	92,097.59	172,442.00	0.00	9,057.00	0.00	0.00	21,592.78
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	823,099.67	0.00	1,224,911.00	0.00	37,531.00	0.00	64,356.00

FEDERAL PROGRAM NAME	Carl Perkins	Title II	Title IV	Title III Immigrant	Title III LEP	Transition Partnership (TPP)	NSLP Equipment Assistance Grant
FEDERAL CATALOG NUMBER	84.048	84.367	84.424	84.365	84.365	84.158	10.579
RESOURCE CODE	3550	4035	4127	4201	4203	Fd 11 Resc 3410	Fd 13 Resc 5314
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	66,811.25	0.00	6,418.10	1,443.04	0.00	0.00
2. a. Current Year Award	39,363.00	153,615.00	48,830.00	7,278.00	63,772.00	48,322.00	51,300.00
b. Transferability (ESSA)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	39,363.00	153,615.00	48,830.00	7,278.00	63,772.00	48,322.00	51,300.00
3. Required Matching Funds/Other						23,360.00	
4. Total Available Award (sum lines 1, 2d, & 3)	39,363.00	220,426.25	48,830.00	13,696.10	65,215.04	71,682.00	51,300.00
REVENUES							
5. Unearned Revenue Deferred from Prior Year		16,182.25					
6. Cash Received in Current Year	0.00	69,556.00	24,416.00	6,410.10	58,666.04	30,912.63	51,300.00
7. Contributed Matching Funds						23,360.00	
8. Total Available (sum lines 5, 6, & 7)	0.00	85,738.25	24,416.00	6,410.10	58,666.04	54,272.63	51,300.00
EXPENDITURES							
9. Donor-Authorized Expenditures	38,516.65	142,057.72	18,100.37	7,858.86	42,415.52	71,150.66	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	38,516.65	142,057.72	18,100.37	7,858.86	42,415.52	71,150.66	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(38,516.65)	(56,319.47)	6,315.63	(1,448.76)	16,250.52	(16,878.03)	51,300.00
a. Unearned Revenue			6,315.63		16,250.52		51,300.00
b. Accounts Payable							
c. Accounts Receivable	38,516.65	56,319.47		1,448.76		16,878.03	
14. Unused Grant Award Calculation (line 4 minus line 9)	846.35	78,368.53	30,729.63	5,837.24	22,799.52	531.34	51,300.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	38,516.65	142,057.72	18,100.37	7,858.86	42,415.52	47,790.66	0.00

FEDERAL PROGRAM NAME	TOTAL
FEDERAL CATALOG NUMBER	
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Carryover	294,876.87
2. a. Current Year Award	2,629,788.00
b. Transferability (ESSA)	0.00
c. Other Adjustments	7,574.56
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,637,362.56
3. Required Matching Funds/Other	23,360.00
4. Total Available Award (sum lines 1, 2d, & 3)	2,955,599.43
REVENUES	
5. Unearned Revenue Deferred from Prior Year	16,182.25
6. Cash Received in Current Year	885,397.71
7. Contributed Matching Funds	23,360.00
8. Total Available (sum lines 5, 6, & 7)	924,939.96
EXPENDITURES	
9. Donor-Authorized Expenditures	2,469,997.45
10. Non Donor-Authorized Expenditures	2,050,511.18
11. Total Expenditures (lines 9 & 10)	4,520,508.63
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,545,057.49)
a. Unearned Revenue	116,977.15
b. Accounts Payable	0.00
c. Accounts Receivable	1,662,034.64
14. Unused Grant Award Calculation (line 4 minus line 9)	485,601.98
15. If Carryover is allowed, enter line 14 amount here	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,446,637.45

444

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

STATE PROGRAM NAME	ASES	CTE Incentive Grant	Workability	Ag Incentive	TOTAL
RESOURCE CODE	6010	6387	6520	7010	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	0.00	500,135.31	0.00	0.00	500,135.31
2. a. Current Year Award	405,346.03	0.00	70,760.00	13,783.00	489,889.03
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	405,346.03	0.00	70,760.00	13,783.00	489,889.03
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	405,346.03	500,135.31	70,760.00	13,783.00	990,024.34
REVENUES					
5. Unearned Revenue Deferred from Prior Year		500,135.31			500,135.31
6. Cash Received in Current Year	364,811.43	0.00	53,070.00	10,337.00	428,218.43
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	364,811.43	500,135.31	53,070.00	10,337.00	928,353.74
EXPENDITURES					
9. Donor-Authorized Expenditures	389,397.34	500,135.31	70,760.00	13,783.00	974,075.65
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	389,397.34	500,135.31	70,760.00	13,783.00	974,075.65
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)	(24,585.91)	0.00	(17,690.00)	(3,446.00)	(45,721.91)
a. Unearned Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable	24,585.91		17,690.00	3,446.00	45,721.91
14. Unused Grant Award Calculation (line 4 minus line 9)	15,948.69	0.00	0.00	0.00	15,948.69
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)	389,397.34	500,135.31	70,760.00	13,783.00	974,075.65

LOCAL PROGRAM NAME		CRANE	CTEIG-PCOE	Western Placer Ed Foundation	Wellness	WPTA Release Time	TOTAL
RESOURCE CODE		9032	9038	9080	9850	9851	
REVENUE OBJECT		8677	8677	8699	8699	8699	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover		4,027.55	38,446.92	4,524.30	27,086.64	0.00	74,085.41
2. a. Current Year Award			300,881.00	7,627.38	24,760.00	14,061.96	347,330.34
b. Other Adjustments					(27,086.64)		(27,086.64)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	300,881.00	7,627.38	(2,326.64)	14,061.96	320,243.70
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	0.00	4,027.55	339,327.92	12,151.68	24,760.00	14,061.96	394,329.11
REVENUES							
5. Unearned Revenue Deferred from Prior Year		4,027.55	38,446.92	4,524.30		0.00	46,998.77
6. Cash Received in Current Year		0.00	252,989.00	12,215.70	2,226.52	0.00	267,431.22
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	0.00	4,027.55	291,435.92	16,740.00	2,226.52	0.00	314,429.99
EXPENDITURES							
9. Donor-Authorized Expenditures			339,327.92	12,151.68	8,135.47	14,061.96	373,677.03
10. Non Donor-Authorized Expenditures					3,179.03		3,179.03
11. Total Expenditures (lines 9 & 10)	0.00	0.00	339,327.92	12,151.68	11,314.50	14,061.96	376,856.06
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	4,027.55	(47,892.00)	4,588.32	(5,908.95)	(14,061.96)	(59,247.04)
a. Unearned Revenue		4,027.55					4,027.55
b. Accounts Payable				4,588.32			4,588.32
c. Accounts Receivable			47,892.00		5,908.95	14,061.96	67,862.91
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	4,027.55	0.00	0.00	16,624.53	0.00	20,652.08
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	339,327.92	12,151.68	8,135.47	14,061.96	373,677.03

FEDERAL PROGRAM NAME	Medi-Cal Billing	National School Lunch Program	TOTAL
FEDERAL CATALOG NUMBER	93.778	10.553	
RESOURCE CODE	5640	Fd 13 Resc 5310	
REVENUE OBJECT	8699	Various	
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Restricted Ending Balance	71,051.44	21,345.11	92,396.55
2. a. Current Year Award	135,298.01	1,806,315.63	1,941,613.64
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	135,298.01	1,806,315.63	1,941,613.64
3. Required Matching Funds/Other		34,068.92	34,068.92
4. Total Available Award (sum lines 1, 2c, & 3)	206,349.45	1,861,729.66	2,068,079.11
REVENUES			
5. Cash Received in Current Year	135,298.01	1,649,414.59	1,784,712.60
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	156,901.04	156,901.04
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	156,901.04	156,901.04
8. Contributed Matching Funds		34,068.92	34,068.92
9. Total Available (sum lines 5, 7c, & 8)	135,298.01	1,840,384.55	1,975,682.56
EXPENDITURES			
10. Donor-Authorized Expenditures	126,980.60	1,855,783.41	1,982,764.01
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	126,980.60	1,855,783.41	1,982,764.01
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	79,368.85	5,946.25	85,315.10

447

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

STATE PROGRAM NAME	Mandated Costs	Mandated Costs One-Time	MAA	K-12 IMFRP	LCFF Supplemental	State Lottery - Non Prop 20	Education Protection Account
RESOURCE CODE	20	60	102	156	800	1100	1400
REVENUE OBJECT	8550	8550	8699	8980	8980	8560	8012
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	266,527.98	1,957,431.92	100,863.45	300,944.73	71,374.43	114,963.47	0.00
2. a. Current Year Award	262,882.00	1,227,964.00	40,485.00		3,795,768.00	1,158,552.28	1,359,556.00
b. Other Adjustments					7,760.82	19,678.99	
c. Adj Curr Yr Award (sum lines 2a & 2b)	262,882.00	1,227,964.00	40,485.00	0.00	3,803,528.82	1,178,231.27	1,359,556.00
3. Required Matching Funds/Other	(520,070.35)	520,070.35		300,000.00		(1,000,000.00)	
4. Total Available Award (sum lines 1, 2c, & 3)	9,339.63	3,705,466.27	141,348.45	600,944.73	3,874,903.25	293,194.74	1,359,556.00
REVENUES							
5. Cash Received in Current Year	262,882.00	1,208,405.00	0.00	0.00	3,807,265.82	1,008,536.12	1,360,802.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	19,559.00	40,485.00	0.00	(3,737.00)	169,695.15	(1,246.00)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	19,559.00	40,485.00	0.00	(3,737.00)	169,695.15	(1,246.00)
8. Contributed Matching Funds		520,070.35		300,000.00			
9. Total Available (sum lines 5, 7c, & 8)	262,882.00	1,748,034.35	40,485.00	300,000.00	3,803,528.82	1,178,231.27	1,359,556.00
EXPENDITURES							
10. Donor-Authorized Expenditures	9,339.63	367,523.02	16,205.06	199,229.12	3,664,325.31	157,200.35	1,359,556.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	9,339.63	367,523.02	16,205.06	199,229.12	3,664,325.31	157,200.35	1,359,556.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	3,337,943.25	125,143.39	401,715.61	210,577.94	135,994.39	0.00

STATE PROGRAM NAME	Lottery - Prop 20	Special Education	Prop 98 Mental Health - State	Classified Professional Development	College Readiness	Low Performing Student Block Grant	Routine Repair & Maintenance
RESOURCE CODE	6300	6500	6512	7311	7338	7510	8150
REVENUE OBJECT	8560	Various	8590	8590	8590	8590	8980
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	511,383.21	0.00	104,555.44	0.00	37,186.80	0.00	136,993.95
2. a. Current Year Award	466,903.32	3,335,742.30	425,766.00	39,530.00		563,441.00	18,302.47
b. Other Adjustments	32,000.75						
c. Adj Curr Yr Award (sum lines 2a & 2b)	498,904.07	3,335,742.30	425,766.00	39,530.00	0.00	563,441.00	18,302.47
3. Required Matching Funds/Other							1,877,987.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,010,287.28	3,335,742.30	530,321.44	39,530.00	37,186.80	563,441.00	2,033,283.42
REVENUES							
5. Cash Received in Current Year	333,529.70	2,100,814.62	313,968.00	39,530.00		278,620.00	7,505.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	165,374.37	1,234,927.68	111,798.00	0.00	0.00	284,821.00	10,797.47
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	165,374.37	1,234,927.68	111,798.00	0.00	0.00	284,821.00	10,797.47
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	498,904.07	3,335,742.30	425,766.00	39,530.00	0.00	563,441.00	18,302.47
EXPENDITURES							
10. Donor-Authorized Expenditures	439,029.67	3,335,742.30	436,674.98	52.54	37,186.80	4,756.95	2,024,886.93
11. Non Donor-Authorized Expenditures		6,978,728.22					
12. Total Expenditures (line 10 plus line 11)	439,029.67	10,314,470.52	436,674.98	52.54	37,186.80	4,756.95	2,024,886.93
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	571,257.61	0.00	93,646.46	39,477.46	0.00	558,684.05	8,396.49

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. Prior Year Restricted Ending Balance	3,602,225.38
2. a. Current Year Award	12,694,892.37
b. Other Adjustments	59,440.56
c. Adj Curr Yr Award (sum lines 2a & 2b)	12,754,332.93
3. Required Matching Funds/Other	1,177,987.00
4. Total Available Award (sum lines 1, 2c, & 3)	17,534,545.31
REVENUES	
5. Cash Received in Current Year	10,721,858.26
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	2,032,474.67
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	2,032,474.67
8. Contributed Matching Funds	820,070.35
9. Total Available (sum lines 5, 7c, & 8)	13,574,403.28
EXPENDITURES	
10. Donor-Authorized Expenditures	12,051,708.66
11. Non Donor-Authorized Expenditures	6,978,728.22
12. Total Expenditures (line 10 plus line 11)	19,030,436.88
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	5,482,836.65

450

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

LOCAL PROGRAM NAME	Lowe's	E-Rate	Charter Schools	Deferred Maintenance	CCSESA Math Grant	RDA Facilities	Mental Health Awareness
RESOURCE CODE	105	110	115	205	9014	9030	9082
REVENUE OBJECT	8699	8699	8677		8699	8625	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,360.87	213,113.25	257,815.14	141,537.52	0.00	283,955.04	25.50
2. a. Current Year Award	0.00	0.00	40,266.35	0.00	8,320.00	271,193.83	0.00
b. Other Adjustments						160,755.17	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	40,266.35	0.00	8,320.00	431,949.00	0.00
3. Required Matching Funds/Other			33,088.32			11,800.00	
4. Total Available Award (sum lines 1, 2c, & 3)	1,360.87	213,113.25	331,169.81	141,537.52	8,320.00	727,704.04	25.50
REVENUES							
5. Cash Received in Current Year		0.00			8,320.00	296,193.83	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	40,266.35	0.00	0.00	135,755.17	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	40,266.35	0.00	0.00	135,755.17	0.00
8. Contributed Matching Funds						11,800.00	
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	40,266.35	0.00	8,320.00	443,749.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	110,593.63	64,916.04	141,537.52	4,764.00	257,366.62	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	110,593.63	64,916.04	141,537.52	4,764.00	257,366.62	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,360.87	102,519.62	266,253.77	0.00	3,556.00	470,337.42	25.50

LOCAL PROGRAM NAME	SUMS Initiative	Project Lead the Way	Placer Community Grant	Kaiser/Heal	Sierra College Dual Enrollment	Gayle Frisbee Scholarship	Judith McCartney Scholarship
RESOURCE CODE	9257	9301	9325	9580	9593	9622	9623
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	25,000.00	309.54	105.00	246.54	0.00	2,271.60	9,833.00
2. a. Current Year Award	0.00	0.00	0.00	0.00	13,500.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	0.00	13,500.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2c, & 3)	25,000.00	309.54	105.00	246.54	13,500.00	2,271.60	9,833.00
REVENUES							
5. Cash Received in Current Year					13,500.00		
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	0.00	0.00	13,500.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	14,896.80	0.00	105.00	0.00	2,977.50	1,500.00	1,500.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	14,896.80	0.00	105.00	0.00	2,977.50	1,500.00	1,500.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	10,103.20	309.54	0.00	246.54	10,522.50	771.60	8,333.00

452

LOCAL PROGRAM NAME	Gary Vincent Scholarship	SIG Safety Credits	Intel Core	Every 15 Minutes	ERIA	Grazing Agreement	TOTAL
RESOURCE CODE	9624	9645	9680	9686	9849	9853	
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Restricted Ending Balance	1,002.60	28,753.11	642.13	744.12	10,057.12	25,945.63	1,002,717.71
2. a. Current Year Award	0.00	16,060.00	0.00	0.00		60,223.00	409,563.18
b. Other Adjustments							160,755.17
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	16,060.00	0.00	0.00	0.00	60,223.00	570,318.35
3. Required Matching Funds/Other							44,888.32
4. Total Available Award (sum lines 1, 2c, & 3)	1,002.60	44,813.11	642.13	744.12	10,057.12	86,168.63	1,617,924.38
REVENUES							
5. Cash Received in Current Year		0.00				60,223.00	378,236.83
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	16,060.00	0.00	0.00	0.00	0.00	192,081.52
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	16,060.00	0.00	0.00	0.00	0.00	192,081.52
8. Contributed Matching Funds							11,800.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	16,060.00	0.00	0.00	0.00	60,223.00	582,118.35
EXPENDITURES							
10. Donor-Authorized Expenditures	1,000.00	20,004.31	0.00	0.00	0.00	0.00	621,161.42
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	1,000.00	20,004.31	0.00	0.00	0.00	0.00	621,161.42
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2.60	24,808.80	642.13	744.12	10,057.12	86,168.63	996,762.96

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	32,464,548.55	301	1,058.00	303	32,463,490.55	305	300,453.89		307	32,163,036.66	309
2000 - Classified Salaries	9,517,953.05	311	29,305.30	313	9,488,647.75	315	1,066,456.83		317	8,422,190.92	319
3000 - Employee Benefits	21,448,900.00	321	173,952.52	323	21,274,947.48	325	592,486.42		327	20,682,461.06	329
4000 - Books, Supplies Equip Replace. (6500)	3,341,536.31	331	14,657.38	333	3,326,878.93	335	580,323.34		337	2,746,555.59	339
5000 - Services. . . & 7300 - Indirect Costs	7,849,391.76	341	45,324.94	343	7,804,066.82	345	2,073,620.90		347	5,730,445.92	349
				TOTAL	74,358,031.53	365			TOTAL	69,744,690.15	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	27,220,530.23	375
2. Salaries of Instructional Aides Per EC 41011	2100	2,175,570.88	380
3. STRS	3101 & 3102	8,438,045.51	382
4. PERS	3201 & 3202	538,884.24	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	582,132.69	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	4,770,797.29	385
7. Unemployment Insurance	3501 & 3502	14,459.58	390
8. Workers' Compensation Insurance	3601 & 3602	382,397.60	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	375,758.44	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		44,498,576.46	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		44,498,576.46	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		63.80%	
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)	63.80%	
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%	
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	69,744,690.15	
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

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

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2018-19 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	77,125,864.96
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,576,338.57
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	35,703.85
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	340,546.52
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	205,074.50
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	57,839.66
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
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)				639,164.53
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	49,467.78
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				71,959,829.64

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)		6,784.67
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,606.24

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.)	67,292,934.56	10,057.92
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)	67,292,934.56	10,057.92
B. Required effort (Line A.2 times 90%)	60,563,641.10	9,052.13
C. Current year expenditures (Line I.E and Line II.B)	71,959,829.64	10,606.24
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2020-21 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2017-18 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)		2017-18 Actual			2018-19 Actual	
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	48,961,121.37		48,961,121.37			52,248,237.93
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	6,685.91		6,685.91			6,798.84
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)	6,798.84		6,798.84	6,877.91		6,877.91
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			6,798.84			6,877.91
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)	341,697.33		341,697.33	334,202.00		334,202.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	6.66		6.66	0.00		0.00
4. Secured Roll Taxes (Object 8041)	45,877,284.26		45,877,284.26	47,817,104.00		47,817,104.00
5. Unsecured Roll Taxes (Object 8042)	1,003,122.52		1,003,122.52	1,007,635.00		1,007,635.00
6. Prior Years' Taxes (Object 8043)	13,739.97		13,739.97	13,767.00		13,767.00
7. Supplemental Taxes (Object 8044)	1,185,392.07		1,185,392.07	714,065.00		714,065.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	2,351,880.16		2,351,880.16	2,158,031.00		2,158,031.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,043,926.51		1,043,926.51	160,000.00		160,000.00
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)	51,817,049.48	0.00	51,817,049.48	52,204,804.00	0.00	52,204,804.00
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)	51,817,049.48	0.00	51,817,049.48	52,204,804.00	0.00	52,204,804.00

	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)			651,575.17			677,298.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			651,575.17			677,298.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	22,023,637.00		22,023,637.00	24,458,691.00		24,458,691.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	38.00		38.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	22,023,675.00	0.00	22,023,675.00	24,458,691.00	0.00	24,458,691.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	80,267,869.20		80,267,869.20	76,567,501.00		76,567,501.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	404,986.70		404,986.70	538,000.00		538,000.00
D. APPROPRIATIONS LIMIT CALCULATIONS	2018-19 Actual			2019-20 Budget		
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			48,961,121.37			52,248,237.93
2. Inflation Adjustment			1.0367			1.0385
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0169			1.0116
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			51,615,804.63			54,889,208.71
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			51,817,049.48			52,204,804.00
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)			815,860.80			825,349.20
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			450,330.32			3,361,702.71
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			815,860.80			3,361,702.71
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])			266,902.82			393,199.75
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			52,083,952.30			52,598,003.75
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)			815,860.80			2,968,502.96
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			52,083,952.30			
b. State Subventions (Line D8)			815,860.80			
c. Less: Excluded Appropriations (Line C23)			651,575.17			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			52,248,237.93			

	2018-19 Calculations			2019-20 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			632,433.30			
If not zero report amount to: Keely Bosler, Director, State Department of Finance, Attention: School Gann Limits, State Capitol, Room 1145, Sacramento, CA 95814						
SUMMARY	2018-19 Actual			2019-20 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			52,248,237.93			54,889,208.71
12. Appropriations Subject to the Limit (Line D9d)			52,248,237.93			

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

Carrie Carlson
Gann Contact Person

(916) 645-6350
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 2,106,070.99
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 61,153,781.02

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 3.44%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 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)	2,428,744.46
2.	Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,393,502.46
3.	External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5.	Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	210,685.11
6.	Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7.	Adjustment for Employment Separation Costs	
	a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8.	Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,032,932.03
9.	Carry-Forward Adjustment (Part IV, Line F)	34,165.38
10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,067,097.41
B.	**Base Costs**	
1.	Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	49,718,262.62
2.	Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,284,697.27
3.	Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,627,707.75
4.	Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,292,103.16
5.	Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	46,255.60
6.	Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7.	Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	536,557.73
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)	100,477.16
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)	33,479.00
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)	5,913,882.02
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)	72,039.33
15.	Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16.	Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,896,134.41
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)	72,521,596.05
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)	5.56%
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)	5.61%

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)**	4,032,932.03
B.	**Carry-forward adjustment from prior year(s)**	
1.	Carry-forward adjustment from the second prior year	142,216.48
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.71%) times Part III, Line B18); zero if negative	34,165.38
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.71%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.71%) times Part III, Line B18); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	34,165.38

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:	not applicable
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:	not applicable
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:	not applicable
	LEA request for Option 1, Option 2, or Option 3	1
F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	34,165.38

Approved indirect cost rate: 5.71%
Highest rate used in any program: 5.71%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	778,639.37	44,460.30	5.71%
01	3310	2,813,456.77	160,648.38	5.71%
01	3315	48,851.03	2,789.39	5.71%
01	3320	271,693.89	15,513.72	5.71%
01	3327	60,879.78	3,476.22	5.71%
01	3550	36,682.53	1,834.12	5.00%
01	4035	134,384.38	7,673.34	5.71%
01	4127	17,122.67	977.70	5.71%
01	4201	7,434.36	424.50	5.71%
01	4203	41,583.85	831.67	2.00%
01	6010	370,854.61	18,542.73	5.00%
01	6387	389,749.20	22,254.40	5.71%
01	6500	7,990,542.91	456,260.00	5.71%
01	6512	412,243.87	23,539.11	5.71%
01	6520	66,942.16	3,817.84	5.70%
01	7510	4,500.00	256.95	5.71%
01	8150	1,868,955.79	106,717.37	5.71%
01	9010	486,497.40	18,035.42	3.71%
11	3410	67,307.41	3,843.25	5.71%

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	114,963.47		511,383.21	626,346.68
2. State Lottery Revenue	8560	1,178,231.27		498,904.07	1,677,135.34
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	(1,000,000.00)	1,000,000.00		0.00
6. Total Available (Sum Lines A1 through A5)		293,194.74	1,000,000.00	1,010,287.28	2,303,482.02
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	931.50	733,683.00		734,614.50
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	71.03	266,317.00		266,388.03
4. Books and Supplies	4000-4999	151,758.68		211,187.09	362,945.77
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	4,439.14			4,439.14
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			8,538.45	8,538.45
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			219,304.13	219,304.13
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)		157,200.35	1,000,000.00	439,029.67	1,596,230.02
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	135,994.39	0.00	571,257.61	707,252.00

D. COMMENTS:

The majority of the expense is for i-Ready, which is a supplemental insturctional program. Funds were also spent on musical instrument repairs.

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.

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)	34,411.41	0.00	0.00	1,332,315.03	3,880,601.49	0.00	375,451.56
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	260.70			260.70	417.85		
3100 Alternative Schools							
3200 Continuation Schools	4.00			4.00	6.50		
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Career Technical Education	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)	57.00			57.00	46.63		122.00
6000 ROC/P							
Other Goals **Description**							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds **Description**							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
Total Allocation Factors	329.70	0.00	0.00	329.70	478.98	0.00	122.00

497

Goal	Program/Activity	Direct Costs - Direct Charged (Schedule DCC) Column 1	Direct Costs - Allocated (Schedule AC) Column 2	Direct Costs - Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	20,051.91	0.00	20,051.91	1,248.80		21,300.71
1110	Regular Education, K–12	48,115,733.21	4,466,034.63	52,581,767.84	3,274,697.48		55,856,465.32
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	910,118.77	69,243.18	979,361.95	60,992.89		1,040,354.84
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Career Technical Education	1,883,493.44	97,977.34	1,981,470.78	123,402.42		2,104,873.20
4110	Regular Education, Adult	121.60	0.00	121.60	7.57		129.17
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	1,139.60	0.00	1,139.60	70.97		1,210.57
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	13,652,952.73	989,524.36	14,642,477.09	911,907.01		15,554,384.10
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	51,656.60	0.00	51,656.60	3,217.08		54,873.68
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					1,961.57	1,961.57
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					208,591.99	208,591.99
----	Other Outgo					2,162,988.77	2,162,988.77
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	122,574.30		122,574.30
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(3,843.25)		(3,843.25)
----	**Total General Fund and Charter Schools Funds Expenditures**	64,635,267.86	5,622,779.51	70,258,047.37	4,494,275.27	2,373,542.33	77,125,864.97

Unaudited Actuals
2018-19
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			20,051.91	0.00	20,051.91
1110	Regular Education, K-12	36,663,056.21	1,076,164.07	1,005,297.28	4,569,413.10	1,226,253.47	42,004.00	1,296,905.41			2,236,639.67	0.00	48,115,733.21
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	615,056.86	0.00	83.04	235,921.14	27,970.90	0.00	0.00			31,086.83	0.00	910,118.77
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Career Technical Education	1,660,462.90	150,580.18	0.00	18,721.97	53,728.39	0.00	0.00			0.00	0.00	1,883,493.44
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	121.60	0.00	0.00			0.00	0.00	121.60
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	1,139.60			0.00	0.00	1,139.60
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	10,890,946.42	1,186,617.87	0.00	7,487.21	569,298.95	998,602.28	0.00			0.00	0.00	13,652,952.73
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		46,255.60	0.00	5,401.00	0.00	51,656.60
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		49,829,522.39	2,413,362.12	1,005,380.32	4,831,543.42	1,877,373.31	1,040,606.28	1,298,045.01	46,255.60	0.00	2,293,179.41	0.00	64,635,267.86

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	1,080,696.34	3,385,338.29	0.00	4,466,034.63
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	16,581.46	52,661.72	0.00	69,243.18
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	33,162.92	64,814.42	0.00	97,977.34
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	236,285.74	377,787.06	375,451.56	989,524.36
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		1,366,726.46	3,880,601.49	375,451.56	5,622,779.51

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	536,557.73
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,529,221.62
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,432,339.18
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,498,118.53
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	64,635,267.86
2	Total Allocated Costs (from Form PCR, Column 2, Total)	5,622,779.51
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	70,258,047.37
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	72,039.33
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,896,134.41
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,968,173.74
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	72,226,221.11
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	6.23%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	1,961.57				1,961.57
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			208,591.99		208,591.99
Other Outgo (Objects 1000-7999)				2,162,988.77	2,162,988.77
Total Other Costs	1,961.57	0.00	208,591.99	2,162,988.77	2,373,542.33

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(3,843.25)				
Other Sources/Uses Detail					11,800.00	57,839.66		
Fund Reconciliation							0.00	40,296.94
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	3,843.25	0.00				
Other Sources/Uses Detail					23,770.74	0.00		
Fund Reconciliation							770.13	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					34,068.92	0.00		
Fund Reconciliation							37,989.29	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	300,000.00		
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							1,537.52	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	11,800.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					300,000.00	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

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	3,843.25	(3,843.25)	369,639.66	369,639.66	40,296.94	40,296.94

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Unaudited Actuals
2018-19 Unaudited Actuals
Technical Review Checks

Western Placer Unified

Placer 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 FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3010-0-0000-0000-9330	3010	9330	6,500.00
Explanation:Title I had legitimate prepaid expenditures at June 30, 2019.			
01-3010-0-0000-0000-9713	3010	9713	6,500.00
Explanation:Title I had legitimate prepaid expenditures at June 30, 2019.			
01-3010-0-0000-0000-9790	3010	9790	-6,500.00
Explanation:Title I had legitimate prepaid expenditures at June 30, 2019.			
01-4127-0-0000-0000-9330	4127	9330	4,379.00
Explanation:Title IV had legitimate prepaid expenditures at June 30, 2019.			
01-4127-0-0000-0000-9713	4127	9713	4,379.00
Explanation:Title IV had legitimate prepaid expenditures at June 30, 2019.			
01-4127-0-0000-0000-9790	4127	9790	-4,379.00
Explanation:Title IV had legitimate prepaid expenditures at June 30, 2019.			

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	3010	9790	-6,500.00

Explanation: Title I had legitimate prepaid expenditures at June 30, 2019.

01	4127	9790	-4,379.00

Explanation: Title IV had legitimate prepaid expenditures at June 30, 2019.

11	0000	8660	-410.74

Explanation: Due to the fact that TPP is a reimbursement program, Fund 11 maintains a cash deficit and generates negative interest revenue during the year. A contribution was made from Fund 01 to cover this.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2019-20 Budget
Technical Review Checks

Western Placer Unified Placer 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

GENERAL LEDGER CHECKS

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
21	9010	-3,319,491.39

Explanation:When the 2019-20 budget was adopted, it was assumed that all available funds would be spent in that year. Because the district spent more in 2018-19 than projected, there is less carryover to 2019-20 than budgeted at adopted. The 2019-20 budget will be adjusted to reflect this.

Total of negative resource balances for Fund 21 -3,319,491.39

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
21	9010	9790	-3,319,491.39

Explanation:When the 2019-20 budget was adopted, it was assumed that all available funds would be spent in that year. Because the district spent more in 2018-19 than projected, there is less carryover to 2019-20 than budgeted at adopted. The 2019-20 budget will be adjusted to reflect this.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
2019-20 Administrative Priorities

AGENDA ITEM AREA:
Information/Discussion

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Superintendent

FINANCIAL INPUT/SOURCE:
All

MEETING DATE:
September 17, 2019

ROLL CALL REQUIRED:
No

BACKGROUND:

In years past, the superintendent established Board goals every year. District goals are now encompassed in the Local Control Accountability Plan the Board approves every June. It is a positive change that a large group of stakeholders establish goals for the district, but there is still a need to communicate our administrative priorities at the beginning of the year.

RECOMMENDATION:

Provide input and comments on administrative priorities for the 2019-20 school year.

WPUSD ADMINISTRATIVE PRIORITIES

2019-20

	AREA	NEED	ACTION	TIMELINE
INCREASE PROGRAM OFFERINGS	Program	Students need choice and program alignment with their instructional need	•Determine site, budget, and personnel for a new elementary Dual Language Program •Work with WPTA and PHS/ATLAS staff to propose appropriate program and class sizes •Compete all planning to place at least one extended-day kindergarten at each elementary school site for the 1920-21 school year	January, 2020
ACADEMIC ACHIEVEMENT	Program	Student achievement is the core of mission	Monitor achievement results and reinforce gaps in performance	Entire year
FINANCIAL STABILITY	Business	Financial stability is key to the district serving students	Maintain a positive budget certification	Entire year
PLAN FOR FUTURE OPENING OF SCHOOLS	Business/Facilities	Elementary boundary adjustments and funding for an aquatic center	•Analyze options and make elementary boundary adjustment recommendations to the Board •Place a Bond on the March, 2020 ballot	January, 2020
CONTINUE PLANNING AND CONSTRUCTION OF FACILIITES	Facilities	Implementation of bond programs	•Complete GEMS •Complete SMLES •Continue TBHS	Entire year/July for dedications
COMPETIVELY COMPENSATE EMPLOYEES	Personnel	Attraction and retention of district employees	Analyze and negotiate salary compensation	November-June
MAINTAIN POSITIVE ASSOCIATION RELATOINSHIPS	Personnel	A positive work environment leads to serving students better	Implement Employee contracts with fidelity and treat employees with dignity	Entire year

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

SUBJECT:
Initial Boundary Study for Leaman Elementary

AGENDA ITEM AREA:
Discussion/Action

REQUESTED BY:
Scott Leaman, Superintendent

ENCLOSURES:
yes

DEPARTMENT:
Superintendent

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
October 4, 2019

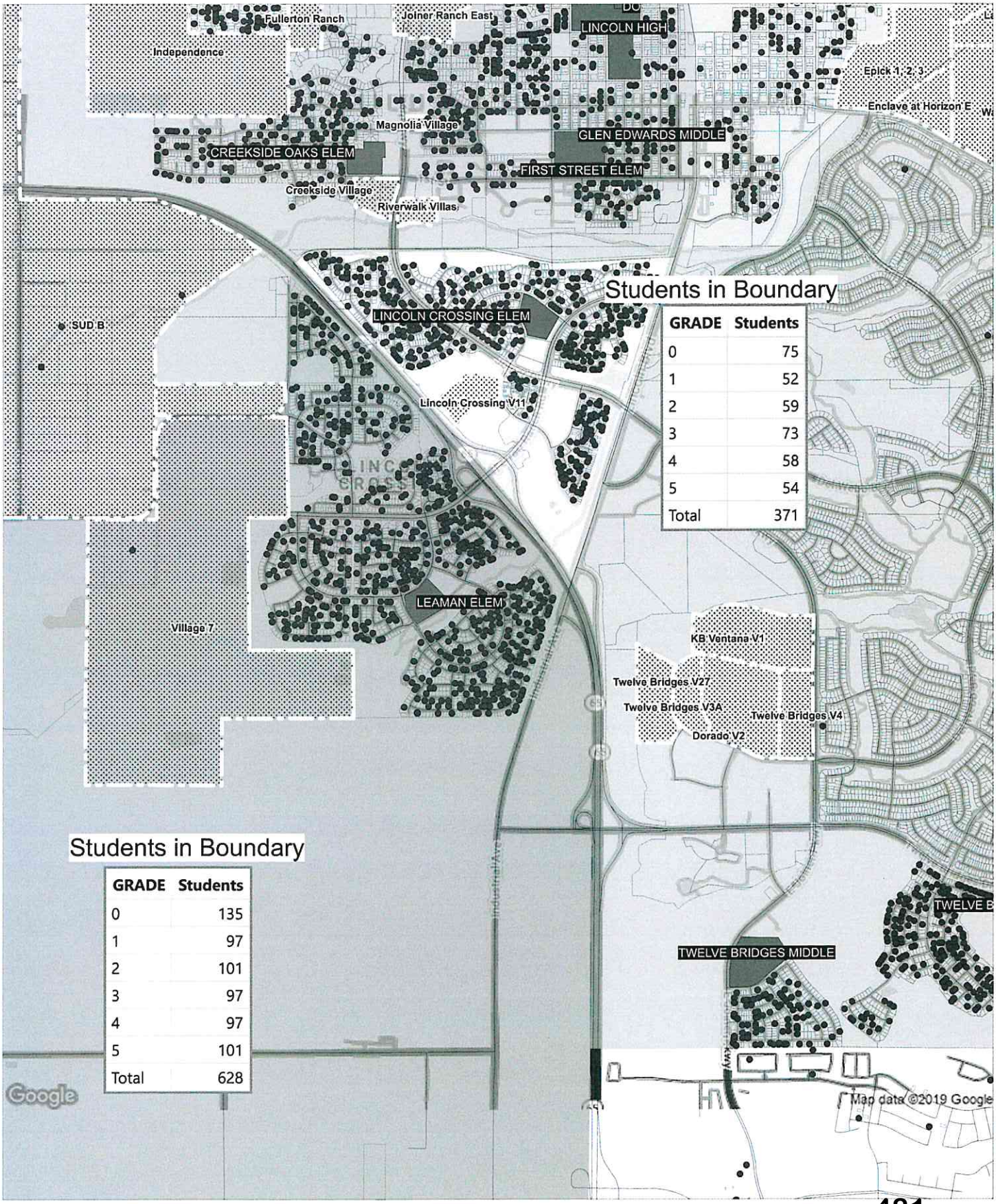
ROLL CALL REQUIRED:
No

BACKGROUND:

Preliminary information about elementary boundary change options for the 2020-21 school year will be discussed with the Board.

RECOMMENDATION:
Discuss the item.

Lincoln Crossing Elementary / Leaman Elementary Possible Boundary Option
Highway 65 bypass split Option #1



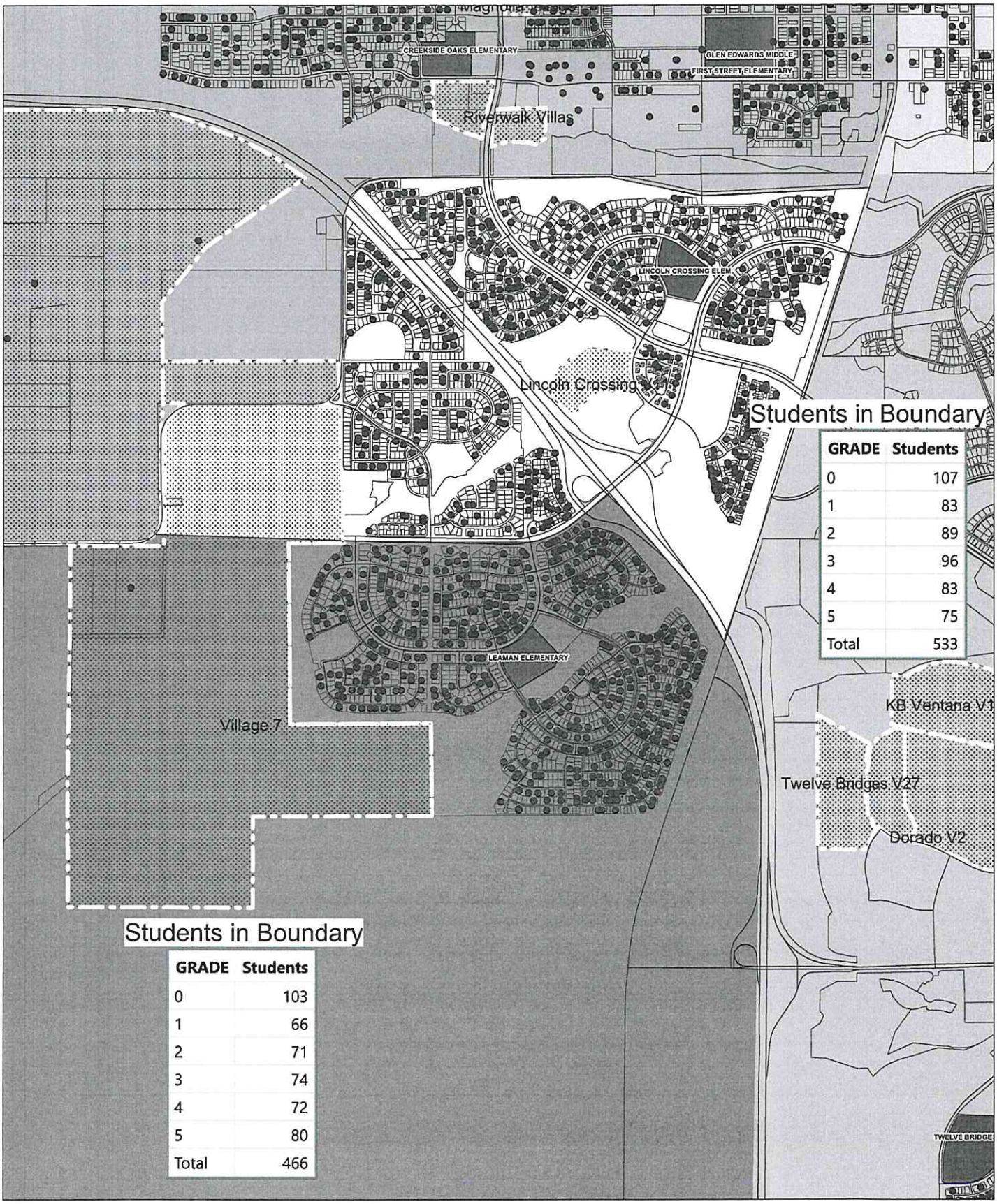
Students in Boundary

GRADE	Students
0	75
1	52
2	59
3	73
4	58
5	54
Total	371

Students in Boundary

GRADE	Students
0	135
1	97
2	101
3	97
4	97
5	101
Total	628

Lincoln Crossing Elementary / Leaman Elementary Attendance Boundary Option
Ferrari Ranch Road South of Highway 65 option #2



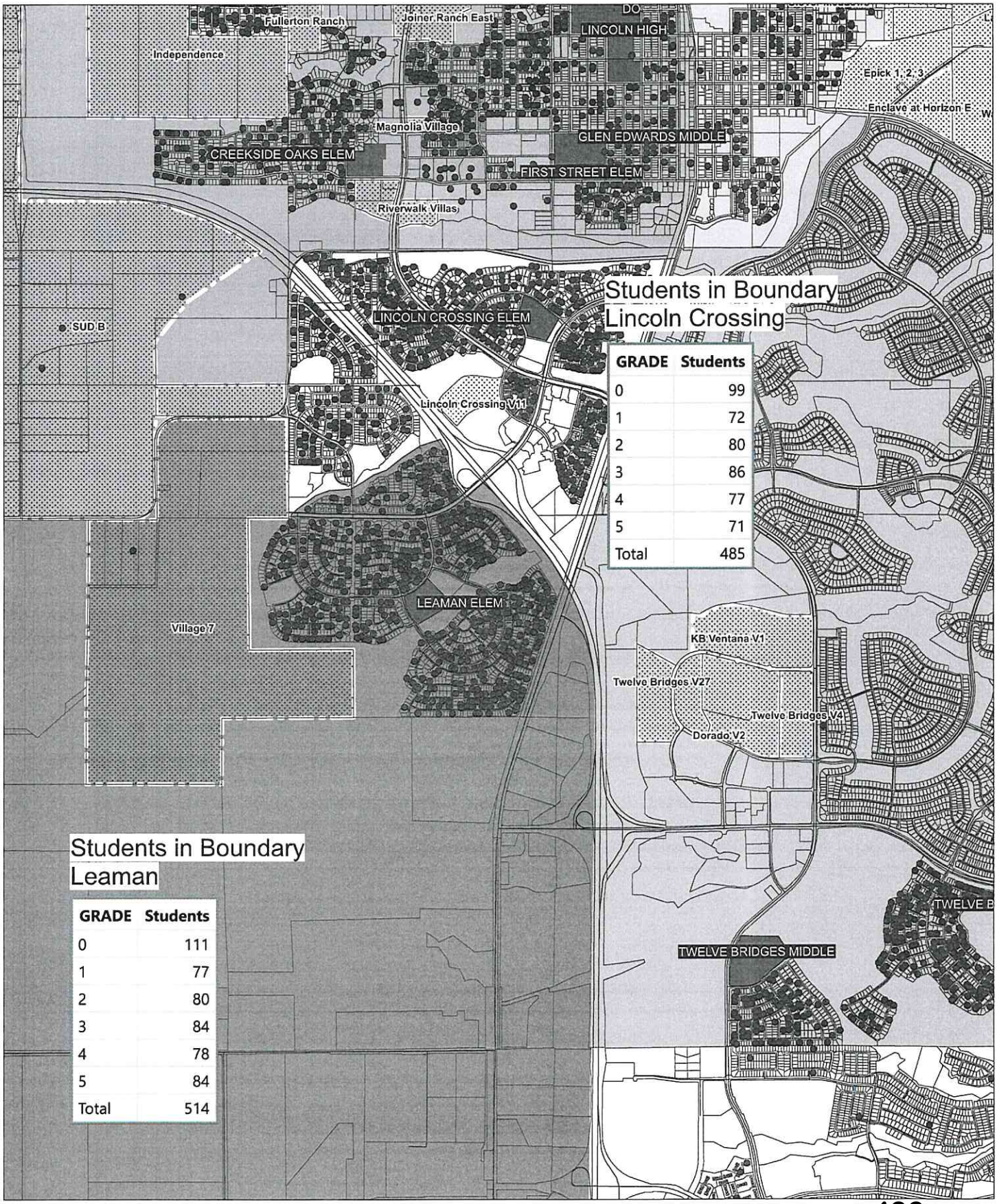
Students in Boundary

GRADE	Students
0	107
1	83
2	89
3	96
4	83
5	75
Total	533

Students in Boundary

GRADE	Students
0	103
1	66
2	71
3	74
4	72
5	80
Total	466

Lincoln Crossing Elementary / Leaman Elementary Possible Boundary Option #3



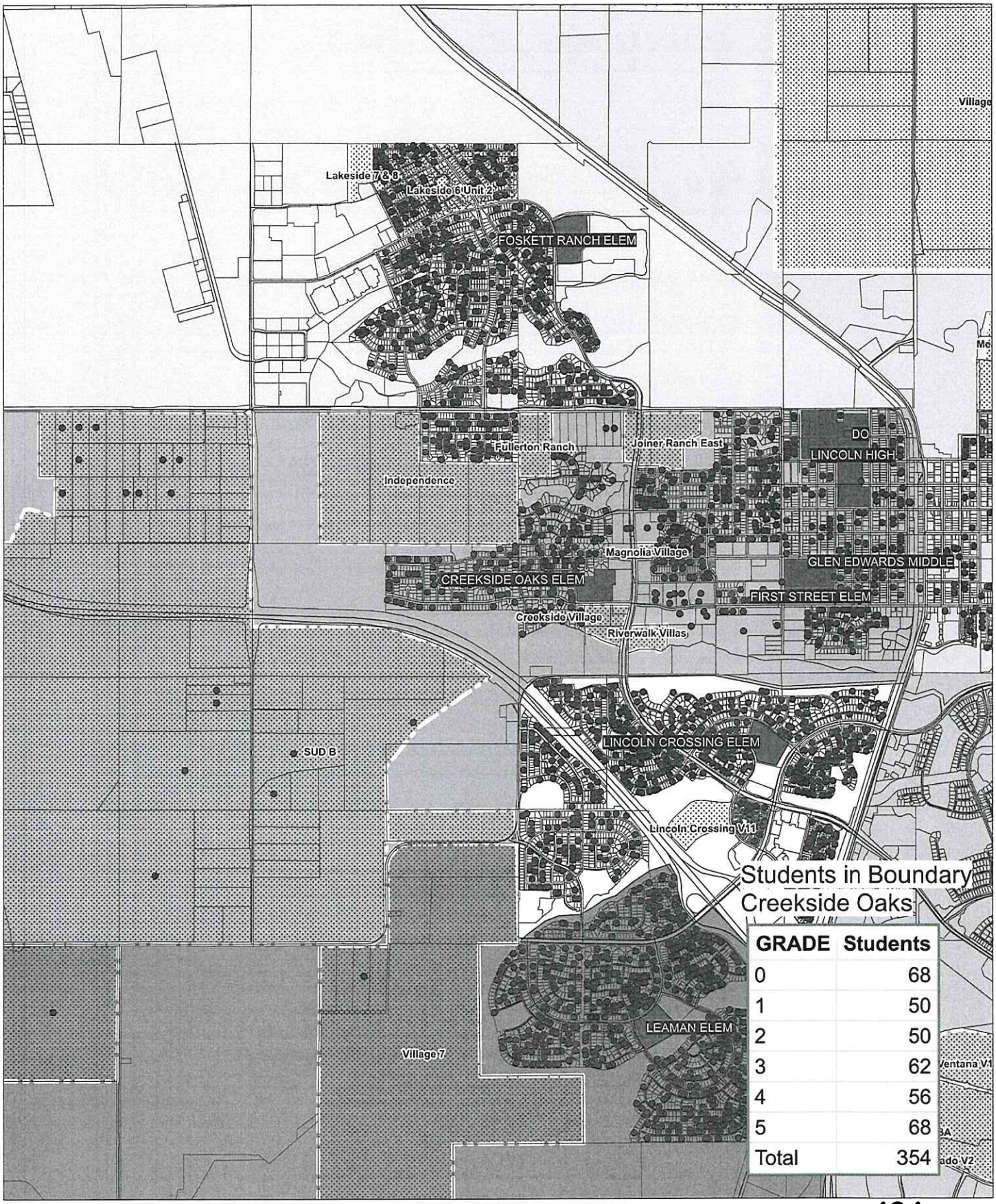
Students in Boundary Lincoln Crossing

GRADE	Students
0	99
1	72
2	80
3	86
4	77
5	71
Total	485

Students in Boundary Leaman

GRADE	Students
0	111
1	77
2	80
3	84
4	78
5	84
Total	514

K-5 Student Count Creekside Oaks



Students in Boundary
Creekside Oaks

GRADE	Students
0	68
1	50
2	50
3	62
4	56
5	68
Total	354

Student Attendance Matrix

ATTENDANCE MATRIX

		SCHOOL OF ATTENDANCE											
	SCHOOL:	Carlin C Coppin Elem	Creekside Oaks Elem	First Street Elem	Foskett Ranch Elem	Lincoln Crossing Elem	Sheridan Elem	Twelve Bridges Elem	Glen Edwards Middle	Twelve Bridges Middle	Lincoln High	Phoenix High	Total Residing
	AREA												
	Inter-District	3	3	6	8	0	3	4	15	20	56	2	120
R	Carlin C Coppin Elem	392	20	29	10	0	3	9	0	0	0	0	463
E	Creekside Oaks Elem	10	250	63	22	2	1	6	0	0	0	0	354
S	First Street Elem	18	65	273	8	1	4	3	0	0	0	0	372
I	Foskett Ranch Elem	15	33	21	337	0	1	3	0	0	0	0	410
D	Lincoln Crossing Elem	15	220	31	20	673	0	40	0	0	0	0	999
E	Sheridan Elem	0	4	3	10	0	45	1	0	0	0	0	63
N	Twelve Bridges Elem	1	7	7	1	0	0	586	0	0	0	0	602
C	Glen Edwards Middle	0	0	0	0	0	0	0	787	91	0	0	878
E	Twelve Bridges Middle	0	0	0	0	0	0	0	72	686	0	0	758
	Lincoln High	0	0	0	0	0	0	0	0	0	1,989	81	2,070
	Correction Factor*	-6	-4	6	-3	-2	1	-4	-5	-1	-27	17	-28
	Total Attending	448	598	439	413	674	58	648	869	796	2,018	100	7,061
	Intra-Ins	59	349	154	71	3	9	62	72	91	0	81	951
	Inter-Ins	3	3	6	8	0	3	4	15	20	56	2	120
	Total In-Flow	62	352	160	79	3	12	66	87	111	56	83	1,071
	Intra-Outs	71	104	99	73	326	18	16	91	72	81	0	951
	Net Transfers	-9	248	61	6	-323	-6	50	-4	39	-25	83	120
	% In-Flow Students	13.8%	58.9%	36.4%	19.1%	0.4%	20.7%	10.2%	10.0%	13.9%	2.8%		15.2%
	% Out-Flow Students	15.3%	29.4%	26.6%	17.8%	32.6%	28.6%	2.7%	10.4%	9.5%	3.9%		13.5%

* The correction factor represents the difference between the student data download counts and the actual CalPADS counts.

This chart summarizes the transfers in and out of each school as were seen by the yellow dots and blue dots on the school attendance maps. In addition, the data has been analyzed to determine the total in-flow and out-flow rates for each school. The school with the largest in-flow rate is Creekside Oaks Elementary and the school with the largest out-flow rate is Lincoln Crossing Elementary.

WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEE MEETING FACT SHEET

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

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

AGENDA ITEM AREA:
Action

REQUESTED BY:
Scott Leaman
Superintendent

ENCLOSURES:
Yes

DEPARTMENT:
Administration

FINANCIAL INPUT/SOURCE:
N/A

MEETING DATE:
September 17, 2019

ROLL CALL REQUIRED:
No

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

- BP 1112 – Media Relations
- AR 4117.7/4317.7 Employment Status Reports
- BP 4119.24/4219.24/4319.24 – Maintaining Appropriate Adult- Student Interactions
- BP/AR 4218 – Dismissal/Suspension/Disciplinary Action
- BB/E 9321, E(1) & E(2) – Closed Session
- BB 9321.1- Closed Session Actions and Reports

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

wp/rk/factform

POLICY GUIDE SHEET
July 2019
Page 1 of 2

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

BP 1112 - Media Relations
(BP revised)

Policy updated to expand the section on "Crisis Communications Plan" to apply to natural disasters, involve district technology personnel in the development of the plan, and expand the contents of the plan. Policy also updated to encourage the establishment of priorities and key messages for proactive communications with the media, clarify that media representatives can be required to register before coming on campus only if the district has adopted a policy requiring all visitors to register, and clarify that the only student directory information that may be released to the media is that information designated by the district in AR 5125.1 - Release of Directory Information.

AR 4117.7/4317.7 - Employment Status Reports
(AR revised)

Regulation updated pursuant to Education Code 44940 to include a violation or attempted violation of Penal Code 187 (murder) in the definition of a "mandatory leave of absence offense."

BP 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions
(BP added)

New policy addresses the avoidance of unlawful and inappropriate interactions between staff and students, an employee's responsibility to report another employee's violation of this policy, disciplinary consequences for staff, referral to law enforcement when appropriate, the requirement to post the code of conduct on school and/or district websites, and examples of conduct that are inappropriate or can create the appearance of impropriety.

BP/AR 4218 - Dismissal/Suspension/Disciplinary Action
(BP added; AR revised)

New policy contains material formerly in AR pertaining to board actions in disciplinary hearings for classified employees and new material consistent with BP 4118 - Dismissal/Suspension/Disciplinary Action for certificated employees. Policy also reflects **NEW LAW (AB 2234, 2018)** which requires the board to delegate its authority to an administrative law judge in cases involving allegations of egregious misconduct with a minor. Regulation updates and consolidates the causes for disciplinary action. Regulation also adds the requirement to set a timeline by which the employee may request a hearing, which must be not less than five days after serving notice upon the employee. Section on "Compulsory Leave of Absence" expanded to define "mandatory" and "optional" leave of absence offenses and reflect requirements pertaining to extension of the leave and compensation during the leave. Material pertaining to merit system districts moved to BP/AR 4218.1 - Dismissal/Suspension/Disciplinary Action (Merit System).

BB/E 9321 - Closed Session
(BB revised; E(1) and E(2) added)

Bylaw retitled and updated to incorporate material formerly in BB 9321.1 - Closed Session Actions and Reports. Bylaw also adds the requirement to provide final documents approved or adopted during closed session to persons who have submitted a request. Section on "Matters Related to Students" provides that student names should not be included on the agenda or reports of expulsion hearings pursuant to court decision. Section on "Security Matters" reflects the board's authority to meet in closed session with law enforcement officials to develop a tactical response plan. Section on "Real Property Negotiations" reflects Attorney General publication stating the board's authority to approve a final real property agreement in closed session. Section on "Pending Litigation" updates legal cites. Exhibit (1) added to provide examples of agenda descriptions of closed session items. Exhibit (2) added to provide examples of reports of closed session actions that must be made when the board reconvenes in open session following the closed session.

BB 9321.1 - Closed Session Actions and Reports
(BB deleted)

Bylaw deleted and key concepts incorporated in BB 9321 - Closed Session.

MEDIA RELATIONS

The Board of Trustees respects the public's ~~right~~ **desire for and right** to information and recognizes that the media significantly influence the community's understanding of school programs~~.~~**, student achievement and school safety.** In order to develop and maintain positive media relations, the Board and the Superintendent ~~desire to~~ **shall** reasonably accommodate media requests for information and to provide accurate, reliable and timely information.

In conjunction with the Superintendent or designee, the Board shall periodically establish priorities and key messages for proactively communicating with the media regarding current district issues, activities, or needs.

(cf. 0400 - Comprehensive Plans)
(cf. 0450 - Comprehensive Safety Plan)
(cf. 0460 - Local Control and Accountability Plan)
(cf. 0510 - School Accountability Report Card)
(cf. 1100 - Communication with the Public)
(cf. 1160 - Political Processes)

Media representatives are welcome at all **public** Board meetings and shall receive meeting agendas upon request in accordance with Board policy.

(cf. 9321 - Closed Session)
(cf. 9322 - Agenda/Meeting Materials)

Media representatives, like all other visitors, shall register immediately upon entering any school building or grounds when school is in session.

(cf. 1250 - Visitors/Outsiders)
(cf. 3515.2 - Disruptions)

Staff may provide the media with student directory information, ~~including, but not limited to, the name of a student, school of attendance, grade level, honors, and activities,~~ **as identified in AR 5125.1 - Release of Directory Information,** unless the student's parent/guardian has submitted a written request that such information not be disclosed. The district shall not release **other student records or personally identifiable student** information that is private or confidential as required by law, Board policy, or administrative regulation. ~~No other access to student records or personally identifiable student information may be provided without written parent/guardian permission.~~

(cf. 1340 - Access to District Records)
(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5125 - Student Records)
(cf. 5125.1 - Release of Directory Information)
(cf. 9010 - Public Statements)
~~*(cf. 9321.1 - Closed Session Actions and Reports)*~~
(cf. 9321.1 – Closed Session Actions and Reports)

MEDIA RELATIONS (continued)

Interviewing and Photographing Students

The district shall not impose restraints on students' right to speak freely with media representatives ~~at those times which do not disrupt a student's educational program~~. However, ~~interviews~~ **interviewing and photographing** ~~of~~ students ~~may~~ **shall** not create substantial ~~disorder~~ **disruption to the orderly operation of the school** or impinge on the rights ~~of others~~ **or safety of students**. Therefore, ~~in order to minimize possible disruption,~~ **the district shall encourage** media representatives who wish to interview **or photograph** students at school ~~are strongly encouraged~~ to make prior arrangements with the principal. ~~At their discretion, parents/guardians may instruct their children not to communicate with media representatives.~~

(cf. 5145.2 - Freedom of Speech/Expression)

~~In order to protect the privacy and safety of students, a media representative who wishes to photograph students on school grounds should first make arrangements with the principal or designee~~.

~~When interviewing or photographing a special education student, he/she shall not be identified as a special education student without prior, written parent/guardian permission.~~

Media ~~Communications Plan~~ Contacts/Spokesperson

~~In order to help develop strong relations with the media, the Superintendent or designee shall develop a proactive media communications plan. This plan may include, but not be limited to, information related to district programs and needs, student awards, school accomplishments and events of special interest.~~

~~*(cf. 0510 - School Accountability Report Card)*~~
~~*(cf. 1100 - Communication with the Public)*~~
~~*(cf. 1160 - Political Processes)*~~

The ~~plan shall specify~~ **Superintendent or designee shall identify** the district's and/or site's primary media contact to whom all media inquiries shall be routed. Spokespersons designated to speak to the media on behalf of the district include the Board president, Superintendent, ~~and~~ public information officer**, or district communications director.** . Other Board members and**/or** staff may be asked by the Superintendent or designee to speak to the media on a case-by-case basis, depending on their expertise on an issue **or appropriateness given a particular situation.**

The Superintendent or designee shall provide training on effective media relations to all designated spokespersons.

*(cf. 9240 - Board ~~Development~~ **Training**)*

MEDIA RELATIONS (continued)

Crisis Communications Plan

~~During a disturbance or crisis situation, the first priority of school staff is to assure the safety of students and staff. However, the Board recognizes the need~~ **The Superintendent or designee shall develop strategies for working with the media** to provide timely and accurate information to **students,** parents/guardians, and the community during a crisis **or natural disaster**. ~~The Board also recognizes that the media have an important role to play in relaying this information to the public. In order to help ensure that the media and district work together effectively, the Superintendent or designee shall develop a~~ The crisis communications plan ~~to identify communication strategies to be taken in the event of a~~ may include, but not be limited to, identification of a media center ~~location~~, **strategies for press conference logistics, and** development **and integration** of both internal and external notification systems, **including public address systems, social media, web site postings, and text alerts.** ~~and strategies for press conference logistics~~

(cf. 0450 - Comprehensive Safety Plan)
(cf. 1113 - District and School Web Sites)
(cf. 1114 - District-Sponsored Social Media)
(cf. 3516 - Emergency and Disaster Preparedness Plan)

~~The crisis communications plan may include but not be limited to identification of a media center location, development of both internal and external notification systems, and strategies for press conference logistics.~~

The Superintendent or designee shall include local law enforcement, ~~and~~ media representatives**, and district technology personnel** in the crisis planning process.

Legal Reference: (see next page)

MEDIA RELATIONS (continued)

Legal Reference:

EDUCATION CODE
32210-32212 Willful disturbance of public school or meeting
35144 Special meetings
35145 Public meetings
35160 Authority of governing boards
35172 Promotional activities
48907 Freedom of speech and press
48950 Prohibition against disciplinary action for first amendment speech
49061 Definition of directory information
49073 Directory information
EVIDENCE CODE
1070 Refusal to disclose news source
PENAL CODE
627-627.10 Access to school premises
UNITED STATES CODE, TITLE 20
1232g Family educational and privacy rights
CODE OF FEDERAL REGULATIONS, TITLE 34
99.3 Definition of directory information
COURT DECISIONS
Lopez v. Tulare Joint Union High School District, (1995) 34 Cal.App.4th 1302
ATTORNEY GENERAL OPINIONS
~~*95*~~ ***79*** *Ops.Cal.Atty.Gen.* ~~*509*~~ *58(1996)*

Management Resources:

~~*CSBA PUBLICATIONS*~~
~~*911: A Manual for Schools and the Media During a Campus Crisis, 2001*~~
WEB SITES
CSBA: http://www.csba.org

Policy
adopted: September 4, 2007
revised: September 17, 2019

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

EMPLOYMENT STATUS REPORTS

The Superintendent shall report to the Commission on Teacher Credentialing (CTC) any change in the employment status of a certificated employee who, while working in a position requiring a credential and as a result of an alligation. The report shall be made whenever one of the following actions is taken as a result of alleged misconduct: (Education Code 44242.5; 5 CCR 80303)

1. Is dismissal or nonreelected

(cf. 4116 – Probationary/Permanent Status)
(cf. 4117.4 - Dismissal)
(cf. 4117.6 – Decision Not to Rehire)

2. Resigns

(cf. 4117.2 - Resignation)

3. Is suspension or placed on unpaid administrative leave for more than 10 days as a final adverse employment action

(cf. 4118 - Suspension/Disciplinary Action)

4. Retires

5. Is otherwise termination by a decision not to employ or reemploy

(cf. 4119.21/4219.21/4319.21 – Professional Standards)
(cf. 5141.4 – Child Abuse Prevention and Reporting)

This report is not required when the change in employment status is due solely to unsatisfactory performance pursuant to Education Code 44932 or a reduction in force pursuant to Education Code 44955-44958. (Education Code 44030.5, 44242.5; 5 CCR 80303)

(cf. 4115 - Evaluation/Supervision)
(cf. 4117.3 - Personnel Reduction)

When required, the report of change in employment status shall be submitted not later than 30 days after the employment action. The report shall also be made using a form provided by ~~the~~ CTE and shall include all known information about each alleged act of misconduct by the employee. The report shall contain the name and the current address of the certificated employee, name of the district, last school or district assignment, an explanation of the allegation of misconduct or pending allegation of misconduct, current contact information for all persons who may have information relating to the alleged misconduct, and any and all documentation related to the case. (Education Code 44030.5; 5 CCR 80303)

EMPLOYMENT STATUS REPORTS (continued)

Upon a change in employment status as a result of alleged misconduct, or while an allocation of misconduct is pending, the Superintendent shall, in writing inform the employee of the contents of 5 CCR 80303. (5 CCR 80303)

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

Additional Reports of Employee Misconduct

The Superintendent or designee shall submit a report to CTC, using a form provided by CTC and attaching all relevant documents, whenever:

1. **An employee, by complaint, information, or indictment filed in court, is charged with a "mandatory leave of absence offense," defined as a sex or drug offense specified in Education Code 44940 or violation or attempted violation of Penal Code 187 (murder). (Education Code 44242.5, 44940, 44940.5)**

   Not later than 10 days after receipt of such a complaint, information, or indictment regarding an employee, the Superintendent or designee shall forward a copy of the received documents to CTC. In addition, the Superintendent or designee shall report to CTC any action taken in connection with extending the employee's mandatory leave beyond the initial period. (Education Code 44940, 44940.5)

   If the offense results in a change in employment status, the Superintendent shall submit an employment status report in addition to the report of the mandatory leave of absence offense.

2. **An employee refuses, without good cause, to fulfill a valid employment contract, or departs from district service without the consent of the Superintendent or Governing Board. (Education Code 44242.5, 44420)**

As appropriate, the Superintendent or designee also shall notify ~~the Commission on Teacher Credentialing (~~CTC~~)~~ of any of the following:

1. A complaint filed with the district regarding a credential employee's alleged sexual misconduct (Education Code 44242.5)

(cf. 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions)

EMPLOYMENT STATUS REPORTS (continued)

The notice to ~~the~~ CTC shall contain all of the following information: (5 CCR 80304)

a. Name of the employee alleged to have engaged in the sexual misconduct

b. Name, age and address of each victim of the alleged sexual misconduct

c. A summary of all information known to the district regarding the alleged sexual misconduct

d. A summary of the action, if any, taken at the district level in response to the complaint of sexual misconduct

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)
(cf. 5145.7 - Sexual Harassment)

2. An employee's knowing and willful use of student records of student data in connection with, or in implicit or explicit attempts to recruit a student to be a customer for, any business owned by the credential employee or in which the credential is an employee (Education Code 44242.5, 44421.1)

(cf. 5125 - Student Records)

3. An employee's knowing and willful reporting of false fiscal expenditure data relative to the conduct of any educational program (Education Code 44242.5, 44421.5)

4. An employee's subversion or attempt to subvert any licensing examination or the administration of an examination (Education Code 44242.5, 44439

Legal Reference: (see next page)

EMPLOYMENT STATUS REPORTS (continued)

Legal Reference:

EDUCATION CODE
44009 Conviction of specified crimes
44010 Sex offense - definitions
44011 Controlled substance offense – definitions
44030.5 Employment status reports
*44225 Powers and duties of ~~the Commission on Teacher Credentialing~~ **CTC***
44420-44440 Adverse actions by CTC against credential holder
44932 Causes for dismissal
44940 Sex offenses and narcotic offenses; compulsory leave of absence
44940.5 Compulsory leave of absence
44955-44958 Reduction in force
PENAL CODE
187 Murder
CODE OF REGULATIONS, TITLE 5
80303 Reports of change in employment status, alleged misconduct
80304 Notice of sexual misconduct

Management Resources:

COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS
California's Laws and Rules Pertaining to the Discipline of Professional Certificated Personnel, ~~20072013~~ 2019
WEB SITES
CSBA: http://www.csba.org
Commission on Teacher Credentialing: http://www.ctc.ca.gov

Regulation
approved: September 4, 2007
revised : February 1, 2011
revised : November 17, 2015
revised : September 17, 2019

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

All Personnel BP 4119.24(a)
4219.24
4319.24

MAINTAINING APPROPRIATE ADULT-STUDENT INTERACTIONS

The ~~Governing Board~~ **Board of Trustees** desires to provide a positive school environment that protects the safety and well-being of district students. The Board expects all adults with whom students may interact at school or in school-related activities, including employees, independent contractors, and volunteers, to maintain the highest professional and ethical standards in their interactions with students both within and outside the educational setting. Such adults shall not engage in unlawful or inappropriate interactions with students and shall avoid boundary-blurring behaviors that undermine trust in the adult-student relationship and lead to the appearance of impropriety.

(cf. 4119.21/4219.21/4319.21 - Professional Standards)

Employees are prohibited from entering into or attempting to form a romantic or sexual relationship with any student or engaging in sexual harassment of a student, including sexual advances, flirtations, requests for sexual favors, inappropriate comments about a student's body or appearance, or other verbal, visual, or physical conduct of a sexual nature.

(cf. 5145.7 - Sexual Harassment)

Adults shall not intrude on a student's physical or emotional boundaries unless necessary in an emergency or to serve a legitimate purpose related to instruction, counseling, student health, or student or staff safety.

Any employee who observes or has knowledge of another employee's violation of this policy shall report the information to the Superintendent or designee or appropriate agency for investigation pursuant to the applicable complaint procedures. Other adults with knowledge of any violation of this policy are encouraged to report the violation to the Superintendent or designee. The Superintendent or designee shall protect anyone who reports a violation from retaliation. Immediate intervention shall be implemented when necessary to protect student safety or the integrity of the investigation.

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 1312.3 - Uniform Complaint Procedures)
(cf. 5141.4 - Child Abuse Prevention and Reporting)

Employees who engage in any conduct in violation of this policy, including retaliation against a person who reports the violation or participates in the complaint process, shall be subject to discipline, up to and including dismissal. Any other adult who violates this policy may be barred from school grounds and activities in accordance with law. The Superintendent or designee may also notify law enforcement as appropriate.

(cf. 4117.7/4317.7 - Employment Status Reports)
(cf. 4118 - Dismissal/Suspension/Disciplinary Action)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

NEW POLICY

MAINTAINING APPROPRIATE ADULT-STUDENT INTERACTIONS (continued)

The district's employee code of conduct addressing interactions with students shall be provided to parents/guardians at the beginning of each school year and shall be posted on school and/or district web sites. (Education Code 44050)

(cf. 1113 - District and School Web Sites)
(cf. 5145.6 - Parental Notifications)

Inappropriate Conduct

Employees shall remain vigilant of their position of authority and not abuse it when relating with students. Examples of employee conduct that can undermine professional adult-student interactions or create the appearance of impropriety include, but are not limited to:

1. Initiating inappropriate physical contact

2. Being alone with a student outside of the view of others

3. Visiting a student's home or inviting a student to visit the employee's home without parent/guardian consent

4. Maintaining personal contact with a student that has no legitimate educational purpose, by phone, letter, electronic communications, or other means, without including the student's parent/guardian or the principal

   When communicating electronically with students, employees shall use district equipment or technological resources when available. Employees shall not communicate with students through any medium that is designed to eliminate records of the communications. The Superintendent or designee may monitor employee usage of district technology at any time without advance notice or consent.

(cf. 4040 - Employee Use of Technology)

5. Creating or participating in social networking sites for communication with students, other than those created by the district, without the prior written approval of the principal or designee

6. Inviting or accepting requests from students, or former students who are minors, to connect on personal social networking sites (e.g., "friending" or "following" on social media), unless the site is dedicated to school business

7. Singling out a particular student for personal attention and friendship, including giving gifts and/or nicknames to individual students

MAINTAINING APPROPRIATE ADULT-STUDENT INTERACTIONS (continued)

8. Addressing a student in an overly familiar manner, such as by using a term of endearment

9. Socializing or spending time with students outside of school-sponsored events, except as participants in community activities

10. Sending or accompanying students on personal errands unrelated to any legitimate educational purpose

11. Transporting a student in a personal vehicle without prior authorization

12. Encouraging students to confide their personal or family problems and/or relationships

13. Disclosing personal, family, or other private matters to students or sharing personal secrets with students

Legal Reference

EDUCATION CODE
44030.5 Employment status reports
44050 Employee code of conduct; employee interactions with students
44242.5 Reports and review of alleged misconduct
44940 Sex offenses and narcotic offenses; compulsory leave of absence
48980 Parental notifications
PENAL CODE
11164-11174.3 Child Abuse and Neglect Reporting Act
CODE OF REGULATIONS, TITLE 5
80303 Reports of change in employment status, alleged misconduct
80304 Notice of sexual misconduct

NEW POLICY

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION

The ~~Governing Board~~ **Board of Trustees** expects all employees to perform their jobs satisfactorily and to exhibit professional and appropriate conduct. A classified employee may be disciplined for unprofessional conduct or unsatisfactory performance in accordance with law or any applicable collective bargaining agreement, Board policy, and administrative regulation.

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 4000 - Concepts and Roles)
(cf. 4112.5/4212.5/4312.5 - Criminal Record Check)
(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)
(cf. 4119.21/4219.21/4319.21 - Professional Standards)
(cf. 4141/4241 - Collective Bargaining Agreement)
(cf. 4200 - Classified Personnel)

Disciplinary actions shall be based on the particular facts and circumstances involved and the severity of the employee's conduct or performance. The Superintendent or designee shall ensure that disciplinary actions are taken in a consistent, nondiscriminatory manner and are appropriately documented.

(cf. 4030 - Nondiscrimination in Employment)
(cf. 4112.6/4212.6/4312.6 - Personnel Files)
(cf. 4119.1/4219.1/4319.1 - Civil and Legal Rights)

Disciplinary actions may include, but are not limited to, verbal and written warnings, involuntary reassignment, demotion, suspension without pay, reduction of pay step in class, compulsory leave, and dismissal.

A probationary classified employee may be dismissed by the Superintendent or designee at any time prior to the expiration of the probationary period.

(cf. 4216 - Probationary/Permanent Status)

Permanent classified employees shall be subject to disciplinary action only for cause as specified in the accompanying administrative regulation. (Education Code 45113)

Procedures for Disciplinary Proceedings

If a permanent classified employee receives a notice from the Superintendent or designee of a recommended suspension, demotion, involuntary reassignment, or dismissal, the employee may request a Board hearing on the matter.

If the employee fails to request a hearing within the time specified in the notice, the employee is deemed to have waived the right to do so, and the Board may order the recommended disciplinary action into effect immediately.

NEW POLICY

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

If a timely request is submitted, a hearing shall be conducted by the Board, except that, if the matter involves an allegation of egregious misconduct as defined in Education Code 44932 and involves a minor, the matter shall be referred to an administrative law judge to determine whether sufficient cause exists for disciplinary action against the employee. (Education Code 45113, 45312)

(cf. 3515.3 - District Police/Security Department)

The hearing shall be held at the earliest convenient date, taking into consideration the established schedule of the Board and the availability of legal counsel and witnesses. The employee shall be notified of the time and place of the hearing.

The hearing shall be held in closed session, unless the employee requests that the matter be heard in an open session meeting. (Government Code 54957)

(cf. 9321 - Closed Session)

The employee shall be entitled to appear personally, produce evidence, and be represented by legal counsel.

The Board may use the services of its legal counsel in ruling upon procedural questions, objections to evidence, and issues of law. The Board may review and consider the records of any prior personnel action proceedings against the employee in which a disciplinary action was ultimately sustained and any records contained in the employee's personnel files and introduced into evidence at the hearing. The Board shall not be bound by rules of evidence used in California courts. Informality in any such hearing shall not invalidate any order or decision made by the Board.

At any time before a matter is submitted to the Board for decision, the Superintendent or designee may, with the consent of the Board, serve on the employee and file with the Board an amended or supplemental recommendation of disciplinary action. If the amended or supplemental recommendation includes new causes or allegations, the employee shall be afforded a reasonable opportunity to prepare a defense. Any new causes or allegations shall be deemed controverted and any objections to the amended or supplemental causes or allegation may be made orally at the hearing and shall be noted on the record.

Following the hearing, the Board shall affirm, modify, or reject the disciplinary action recommended by the Superintendent or designee. The decision of the Board shall be in writing and shall contain findings of fact and the disciplinary action approved, if any. The decision of the Board shall be final.

Within 10 working days of the Board's final decision, a copy of the decision shall be delivered to the employee and/or designated representative personally or by registered mail.

NEW POLICY

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

In cases involving an allegation of egregious misconduct, the ruling of the administrative law judge shall be binding on the district and the employee. (Education Code 45113)

Legal Reference: (see next page)

NEW POLICY

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

Legal Reference:

EDUCATION CODE
35161 Delegation of powers and duties
44009 Conviction of specified crimes
44010 Sex offense
44011 "Controlled substance offense" defined
44031 Personnel file
44940 Leave of absence; employee charged with mandatory or optional leave of absence offense
44940.5 Compulsory leave of absence; procedures; extension; compensation; bond or security
44990-44994 Testimony of minor witnesses at dismissal or suspension hearings
45101 Definitions (including "disciplinary action," "cause")
45109 Fixing of duties
45113 Rules and regulations for classified service in districts not incorporating the merit system
45123 Employment after conviction of sex or narcotics offense
45124 Dismissal of sexual psychopath
45202 Transfer of accumulated sick leave and other benefits following dismissal
45240-45320 Merit system, classified employees
CODE OF CIVIL PROCEDURE
1286.2 Grounds for vacating decision of arbitrator
GOVERNMENT CODE
11500-11529 Administrative adjudication
12900-12996 Fair Employment and Housing Act
54957 Brown Act open meeting laws; closed session
HEALTH AND SAFETY CODE
11054 Schedule I; substances included
11055 Schedule II, substances included
11056 Schedule III, substances included
11357-11361 Marijuana
11363 Peyote
11364 Opium
11370.1 Possession of controlled substances with a firearm
PENAL CODE
187 Murder
667.5 Sex offenders
830.32 Peace officers employed by district
1192.7 Violent or serious felony
11165.2-11165.6 Child abuse or neglect, definitions
VEHICLE CODE
1808.8 School bus drivers; dismissal for safety-related cause
UNITED STATES CODE, TITLE 42
12101-12213 Americans with Disabilities Act
COURT DECISIONS
California School Employees Association v. Bonita Unified School District, (2008) No. B200141
California School Employees v. Livingston Union School District, (2007) 149 Cal.App 4th 391
CSEA v. Foothill Community College District, (1975) 52 Cal.App. 3rd 150, 155-156, 124 Cal. Rptr 830

NEW POLICY

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION

~~**Termination of Probationary Employment**~~

~~At any time prior to the expiration of the probationary period, the Superintendent or designee may, at his/her discretion, dismiss a probationary classified employee from district employment. A probationary employee shall not be entitled to a hearing.~~

~~**Involuntary Suspension Without Pay, Demotion, Reduction of Pay Step in Class, or Dismissal of Permanent Classified Employees**~~

~~Permanent classified employees shall be subject to personnel action (suspension without pay, demotion, reduction of pay step in class, dismissal) only for cause. The Board's determination of the sufficiency of the cause for disciplinary action shall be conclusive~~.

Causes for Disciplinary Action

~~1. Causes~~

~~In addition to any disqualifying or actionable causes otherwise provided for by statute or by policy or regulation of this district, each of the following constitutes cause for personnel action against a permanent classified employee:~~ **A permanent classified employee may be subject to suspension, demotion, involuntary reassignment, or dismissal for one or more of the following causes:**

~~k.~~**1.** Immoral conduct~~.~~**, including, but not limited to, egregious misconduct that is the basis for a sex offense as defined in Education Code 44010, a controlled substance offense as defined in Education Code 44011, or child abuse and neglect as described in Penal Code 11165.2-11165.6**

(cf. 4112.5/4212.5/4312.5 - Criminal Record Check)
(cf. 4119.24/4219.24/4319.24 - Maintaining Appropriate Adult-Student Interactions)
(cf. 5141.4 - Child Abuse Prevention and Reporting)

2. Conduct that constitutes a violent or serious felony as defined in Penal Code 667.5(c) or 1192.7(c)

~~t.~~**3.** Unlawful discrimination, including harassment, ~~on the basis of race, religious creed, color, national origin, ancestry, physical handicap, marital status, sex, or age against the public or other employees while acting in the capacity of a district employee.~~ **against any student or other employee**

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

(cf. 4119.11/4219.11/4319.11 - Sexual Harassment)
(cf. 5145.3 - Nondiscrimination/Harassment)
(cf. 5145.7 - Sexual Harassment)

~~p.~~**4.** Violation of **or refusal to obey state or federal law or regulation,** ~~district,~~ Board ~~or departmental rule,~~ policy, or **district or school** procedure~~.~~

~~a.~~**5.** ~~Falsifying~~ **Falsification of** any information supplied to the ~~school~~ district, including, but not limited to, information supplied on application forms, employment records, or any other school district records~~.~~

~~b.~~**6. Unsatisfactory performance** ~~Incompetency.~~

~~c. Inefficiency.~~

7. Unprofessional conduct

~~f.~~**8.** Dishonesty~~.~~

~~d.~~**9.** Neglect of duty **or** absence without leave~~.~~

~~e.~~**10.** Insubordination~~.~~

~~f. Dishonesty.~~

~~g.~~**11.** ~~Drinking alcoholic beverages~~ **Use of alcohol or a controlled substance** while on duty or in such close time proximity thereto as to ~~cause any detrimental effect upon~~ **affect** the employee**'s performance** ~~or upon employees associated with him/her.~~

~~a. Falsifying any information supplied to the school district, including, but not limited to, information supplied on application forms, employment records, or any other school district records.~~

~~b. Incompetency.~~

c. Inefficiency.

~~d. Neglect of duty.~~

~~e. Insubordination.~~

~~f. Dishonesty.~~

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

~~g. Drinking alcoholic beverages while on duty or in such close time proximity thereto as to cause any detrimental effect upon the employee or upon employees associated with him/her.~~

(cf. 4020 - Drug and Alcohol-Free Workplace)
(cf. 4112.41/4212.41/4312.41 - Employee Drug Testing)
(cf. 4112.42/4212.42/4312.42 - Drug and Alcohol Testing for School Bus Drivers)
(cf. 4159/4259/4359 - Employee Assistance Program)

~~h. Possessing or being under the influence of a controlled substance at work or away from work, or furnishing a controlled substance to a minor.~~

~~i. Conviction of a felony, conviction of any sex offense made relevant by provisions of law, or conviction of a misdemeanor which is of such a nature as to adversely affect the employee's ability to perform the duties and responsibilities of his/her position. A plea or verdict of guilty, or a conviction following a plea of nolo contendere, is deemed to be a conviction for this purpose.~~

~~j. Absence without leave.~~

~~k. Immoral conduct.~~

~~l. Discourteous treatment of the public, students, or other employees.~~

~~m. Improper political activity.~~

~~n. Willful disobedience.~~

~~o.~~**12. Destruction or m**~~M~~isuse of district property~~.~~

(cf. 4040 - Employee Use of Technology)

~~o. Misuse of district property.~~

~~p. Violation of district, Board or departmental rule, policy, or procedure.~~

~~q.~~**13.** Failure to ~~possess or keep in effect~~ **fulfill any ongoing condition of employment including, but not limited to, maintenance of** any license, certificate, or other similar requirement specified in the employee's class specification or otherwise necessary for the employee to perform the duties of the position~~.~~

(cf. 4112.4/4212.4/4312.4 - Health Examinations)
(cf. 4212 - Appointment and Conditions of Employment)

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

~~r. Refusal to take and subscribe any oath or affirmation which is required by law in connection with his/her employment.~~

~~s.~~**14.** A physical or mental ~~disability~~ **condition** which precludes the employee from the proper performance of ~~his/her~~ duties and responsibilities as determined by competent medical authority, except as otherwise provided by a contract or by law ~~regulating the retirement of employees.~~

(cf. 4030 - Nondiscrimination in Employment)
(cf. 4032 - Reasonable Accommodation)

~~t. Unlawful discrimination, including harassment, on the basis of race, religious creed, color, national origin, ancestry, physical handicap, marital status, sex, or age against the public or other employees while acting in the capacity of a district employee.~~

~~u.~~**15.** ~~Unlawful r~~**R**etaliation against any ~~other district officer or employee or member of the public~~ **person** who, in good faith, reports, discloses, divulges, or otherwise brings to the attention of any appropriate authority any information relative to an actual or suspected violation of state or federal law occurring on **or directly related to** the job ~~or directly related thereto.~~

(cf. 4119.1/4219.1/4319.1 - Civil and Legal Rights)

16. Violation of Education Code 45303 or Government Code 1028 (advocacy of communism)

~~v.~~**17.** Any other ~~failure of good behavior either during or outside of duty hours~~ **misconduct** which is of such nature that it causes discredit **or injury** to the district or ~~his/her~~ the **employee's position** ~~employment.~~

An employee shall not be suspended, disciplined, reassigned, transferred, dismissed, or otherwise retaliated against solely for acting to protect a student, or for refusing to infringe on a student's protected conduct, when that student is exercising free speech or press rights pursuant to Education Code 48907 or 48950. (Education Code 48907, 48950)

(cf. 5145.2 - Freedom of Speech/Expression)

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

~~Except as defined in item "s" above, no personnel action shall be taken for any cause which arose before the employee became permanent, nor for any cause which arose more than two years before the date of the filing of the notice of cause unless this cause was concealed or not disclosed by the employee when it could be reasonably assumed that the employee would have disclosed the facts to the district.~~

~~2.~~**Initiation and Notification of Charges**

~~The Superintendent or designee may initiate a personnel action as defined herein against a permanent classified employee.~~

~~In all cases involving a personnel action, the person initiating the action~~ **The Superintendent or designee** shall file ~~a written~~ **any** recommendation ~~of personnel~~ **for a disciplinary** action **in writing** with the **Governing** Board. A copy of the recommendation shall be served upon the employee either personally or by registered or certified mail, return receipt requested, at the employee's last known address.

The ~~recommendation~~ **notice** shall**, in ordinary and concise language,** ~~include:~~ **inform the employee of the specific charge(s) or cause(s) for the disciplinary action, the specific acts and omissions upon which the action is based, and, if applicable, the district rule or regulation that the employee has allegedly violated. In addition, the notice shall include the employee's right to a hearing on those charges, the time within which the hearing may be requested which shall be not less than five days after service of the notice to the employee, and a card or paper which the employee may sign and file to deny the charges and request a hearing. (Education Code 45113, 45116)**

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

~~a. A statement of the nature of the personnel action (suspension without pay, demotion, reduction of pay step in class, or dismissal).~~

~~b. A statement of the cause or causes for the personnel action, as set forth above.~~

~~c. A statement of the specific acts or omissions upon which the causes are based. If a violation of rule, policy, or regulation of the district is alleged, the rule, policy, or regulation violated shall be stated in the recommendation.~~

~~d. A statement of the employee's right to appeal the recommendation and the manner and time within which the appeal must be filed.~~

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

~~e. A card or paper, the signing and filing of which shall constitute a demand for hearing and a denial of all charges.~~

~~3. Employment Status Pending Appeal or Waiver~~

~~Except as provided herein, any employee against whom a recommendation of personnel action has been issued shall remain on active duty status and responsible for fulfilling the duties of the position pending his/her appeal or waiver thereof.~~

~~If the Superintendent or designee determines that a permanent classified employee should be dismissed and that his/her continuing in active duty status would present an unreasonable risk of harm to students, staff, or property while proceedings are pending, the Superintendent or designee may order the employee immediately suspended from duty without pay in conjunction with the recommendation of personnel action. This suspension order shall be in writing and shall state the reasons that the suspension is deemed necessary. The suspension order shall be served upon the employee either personally or by registered or certified mail, return receipt requested, immediately after issuance. Except in cases of emergency when the employee must be removed from the premises immediately, the Superintendent or designee shall give the employee written notice of the proposed recommendation of dismissal at least five calendar days before the effective date of any order of suspension issued in conjunction with a recommendation involving dismissal. This notice shall state that immediate suspension without pay is being considered, the reasons for the proposed dismissal and proposed immediate suspension without pay, materials upon which the proposed action is based, and the employee's right to respond to the Superintendent or designee orally or in writing before the final recommendation and order are issued.~~

~~4. Time Limit of Suspension~~

~~Except for a suspension imposed under #3 above, any suspension invoked under these rules against any one person for one or more periods shall not aggregate more than 90 calendar days in any 12-month period; however, this time limitation shall not apply to cases in which a personnel action of dismissal is modified by the Board to a suspension.~~

~~5. Right to Appeal~~ **Request for Hearing**

Within ~~five calendar days after receiving~~ **the time specified in the notice of** the recommendation of ~~personnel~~ **disciplinary** action ~~described above,~~ the employee may ~~appeal~~ **request a hearing on the charges** by signing and filing the card or paper included with the ~~recommendation~~ **notice. (Education Code 45113)**

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

Any other written document signed and appropriately filed within the specified time limit by the employee shall constitute a sufficient notice of ~~appeal~~ **the request for a hearing**. ~~A notice of appeal is filed only by delivering the~~ **The** ~~notice of appeal~~ **request shall be delivered** to the office of the Superintendent or designee during normal work hours of that office. ~~A notice of appeal may be~~ **If** mailed to the office of the Superintendent or designee**, it** ~~but~~ must be received or postmarked no later than the time limit ~~stated herein~~ **specified by the district**. In cases where an order of suspension without pay has been issued in conjunction with a recommendation of dismissal, any ~~appeal of the recommendation of~~ **request for a hearing on the** dismissal shall also constitute ~~an appeal of~~ **a request to hear** the suspension order, and the necessity of the **suspension** order shall be an issue in the ~~appeal~~ hearing.

~~If the employee fails to file a notice of appeal within the time specified in these rules, he/she shall be deemed to have waived his/her right to appeal, and the Board may order the recommended personnel action into effect immediately.~~

~~3.~~ **Employment Status Pending a Hearing** ~~Appeal or Waiver~~

~~Except as provided herein, any~~ **A classified** employee against whom a recommendation of ~~personnel~~ **disciplinary** action has been issued shall remain on active duty status ~~and responsible for fulfilling the duties of the position pending~~ ~~his/her appeal, or waiver thereof.~~ **pending any hearing on the charges, unless** ~~If~~ the Superintendent or designee determines that ~~a permanent classified~~ ~~employee should be dismissed and that his/her continuing~~ **the employee's continuance** in active duty ~~status~~ would present an unreasonable risk of harm to students, staff, or property. ~~while proceedings are pending, the~~ **The** Superintendent or designee may**, in writing,** order the employee immediately suspended from duty without pay ~~in conjunction with the recommendation of personnel action. This suspension order shall be in writing~~ and shall state the reasons that the suspension is deemed necessary. The suspension order shall be served upon the employee either personally or by registered or certified mail, return receipt requested, immediately after issuance

~~6. Amended/Supplemental Charges~~

~~At any time before an employee's appeal is finally submitted to the Board or to a hearing officer for decision, the complainant may, with the consent of the Board or hearing officer, serve on the employee and file with the Board an amended or supplemental recommendation of personnel action.~~

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

~~If the amended or supplemental recommendation presents new causes or allegations, the employee shall be afforded a reasonable opportunity to prepare his/her defense. Any new causes or allegations shall be deemed controverted and any objections to the amended or supplemental causes or allegation may be made orally at the hearing and shall be noted on the record.~~

~~7. Hearing Procedures~~

~~a. The hearing shall be held at the earliest convenient date, taking into consideration the established schedule of the Board or hearing officer and the availability of counsel and witnesses. The parties shall be notified of the time and place of the hearing. The employee shall be entitled to appear personally, produce evidence, and have counsel. The employee shall be entitled to a public hearing if he/she demands it when the Board is hearing the appeal. The complainant may also be represented by counsel. The procedure entitled "Administrative Adjudication" commencing with Government Code 11500 shall not apply to any such hearing before the Board or a hearing officer. Neither the Board nor a hearing officer shall be bound by rules of evidence used in California courts. Informality in any such hearing shall not invalidate any order or decision made or approved by the hearing officer or the Board.~~

~~b. All hearings shall be heard by a hearing officer (who shall be an attorney licensed in the State of California) except in those cases where the Board determines to hear the appeal itself. In any case in which the Board hears the appeal, the Board may use the services of its counsel or a hearing officer in ruling upon procedural questions, objections to evidence, and issues of law. If the appeal is heard by the Board, the Board shall affirm, modify or revoke the recommended personnel action.~~

~~c. If the appeal is heard by a hearing officer, he/she shall prepare a proposed decision in a form that may be adopted by the Board as the decision in the case. A copy of the proposed decision shall be received and filed by the Board and furnished to each party within 10 days after the proposed decision is filed by the Board. The Board may:~~

~~(1) Adopt the proposed decision in its entirety.~~

~~(2) Reduce the personnel action set forth in the proposed decision and adopt the balance of the proposed decision.~~

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

~~(3) Reject a proposed reduction in personnel action, approve the personnel action sought by the complainant or any lesser penalty, and adopt the balance of the proposed decision.~~

~~(4) Reject the proposed decision in its entirety.~~

~~d. If the Board rejects the proposed decision in its entirety, each party shall be notified of such action and the Board may decide the case upon the record including the transcript, with or without the taking of additional evidence, or may refer the case to the same or another hearing officer to take additional evidence. If the case is so assigned to a hearing officer, he/she shall prepare a proposed decision, as provided in item "c" above, upon the additional evidence and the transcript and other papers which are part of the record of the prior hearing. A copy of this proposed decision shall be furnished to each party within 10 days after the proposed decision is filed by the Board.~~

~~e. In arriving at a decision or a proposed decision on the propriety of the proposed personnel action, the Board or the hearing officer may consider the records of any prior personnel action proceedings against the employee in which a personnel action was ultimately sustained and any records that were contained in the employee's personnel files and introduced into evidence at the hearing.~~

~~8. Hearing Decision~~

~~The decision of the Board shall be in writing and shall contain findings of fact and the personnel action approved, if any. The findings may reiterate the language of the pleadings or simply refer to them.~~

~~The decision of the Board shall be certified to the Superintendent or designee who recommended the personnel action, and he/she shall enforce and follow this decision. A copy of the decision shall be delivered to the appellant or his/her designated representative personally or by registered mail. The decision of the Board shall be final.~~

~~9.~~ Compulsory ~~Dismissal~~ **Leave of Absence**

~~The district shall not employ or retain in employment any person who has been convicted of any sex offense as defined in Education Code 44010 or any controlled substance offense as defined in Education Code 44011. However, the district may employ a person convicted of a controlled substance offense if the Board determines from the evidence it requires that the person has been rehabilitated for at least five years. If any such conviction is reversed and the person acquitted or charges dismissed except as otherwise provided below, the~~

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

~~employee may be reemployed by the district, although reemployment is not a guarantee. (Education Code 45123)~~

~~The district reserves the right to dismiss an employee for any acts upon which the original criminal charges were based, despite the disposition by the courts. If dismissal is recommended and upheld, an employee will not be reemployed or compensated for the time he/she was suspended unless otherwise required by law. An employee shall be given notice of the possibility of not being reimbursed during mandatory suspension if he/she is ultimately dismissed for the acts upon which the original charges were based.~~

Upon being informed by law enforcement that a classified employee has been charged with a "mandatory leave of absence offense," the Superintendent or designee shall immediately place the employee on a leave of absence. A mandatory leave of absence offense includes:

1. **Any sex offense as defined in Education Code 44010**

2. **Violation or attempted violation of Penal Code 187 (murder or attempted murder)**

3. **Any offense involving the unlawful sale, use, or exchange to minors of controlled substances as listed in Health and Safety Code 11054, 11055, and 11056**

The Superintendent or designee may place on an immediate compulsory leave of absence a classified employee who is charged with an "optional leave of absence offense," defined as a controlled substance offense specified in Education Code 44011 and Health and Safety Code 11357-11361, 11363, 11364, and 11370.1 except as it relates to marijuana, mescaline, peyote, or tetrahydrocannabinols.

An employee's compulsory leave for a mandatory or optional leave of absence offense may extend for not more than 10 days after the entry of judgment in the criminal proceedings. However, the compulsory leave may be extended if the Board gives notice, within 10 days after the entry of judgment in the proceedings, that the employee will be dismissed within 30 days from the date of service of the notice unless the employee demands a hearing on the dismissal.

~~10. Extension of Compulsory Leave~~

~~The Board may extend an employee's compulsory leave of absence by giving him/her notice, within 10 days after the entry of judgment in the proceedings, that he/she will be dismissed in 30 days unless he/she demands a hearing. Employee compensation during~~

DISMISSAL/SUSPENSION/DISCIPLINARY ACTION (continued)

~~the period of compulsory leave shall be made in accordance with law. (Education Code 44940.5)~~

~~*Legal Reference: (see next page)*~~

~~*EDUCATION CODE*~~
~~*35161 Delegation of powers and duties*~~
~~*44009 Conviction of specified crimes*~~
~~*44010 Sex offense*~~
~~*44011 "Controlled substance offense" defined*~~
~~*44940 Leave of absence; employee charged with mandatory or optional leave of absence offense*~~
~~*44940.5 Compulsory leave of absence; procedures; extension; compensation; bond or security; reports*~~
~~*45101 Definitions (including "disciplinary action," "cause")*~~
~~*45109 Fixing of duties*~~
~~*45113 Rules and regulations for classified service in districts not incorporating the merit system*~~
~~*45123 Employment after conviction of sex or narcotics offense*~~
~~*45302 Demotion and removal from permanent classified service*~~
~~*45303 Additional cause for suspension or dismissal of employees in classified service*~~
~~*45304 Suspension for reasonable cause; filing of charges; employee charged with mandatory or optional leave of absence offense*~~
~~*VEHICLE CODE*~~
~~*1808.8 School bus drivers; dismissal for safety-related cause*~~
~~*UNITED STATES CODE, TITLE 42*~~
~~*12101 12213 Americans With Disabilities Act*~~
~~*COURT DECISIONS*~~
~~*CSEA v. Foothill Community College District, 52 Cal. App. 3rd 150, 155-156, 124 Cal. Rptr 830 (1975)*~~

CLOSED SESSION ~~PURPOSES AND AGENDAS~~

The ~~Governing~~ Board **of Trustees** is committed to complying with state open meeting laws and modeling transparency in its conduct of district business. The Board of Trustees shall hold **a** closed sessions **during a regular, special, or emergency meeting** only for purposes authorized by law. ~~A closed session may be held during a regular, special, or emergency meeting in accordance with law.~~

Each agenda shall contain a general description of each closed session items to be discussed at the meeting, as required by law **and specified below**. (Government Code 54954.2)

(cf. 9320 - Meetings and Notices)
(cf. 9322 - Agenda/Meeting Materials)

In the open session preceding the closed session, t~~T~~he Board shall disclose ~~in open session~~ the items to be discussed in closed session. In the closed session, the Board may consider only those matters covered in its statement. **(Government Code 54957.7)**

After the closed session, the Board shall reconvene in open session before adjourning the meeting~~,~~ and**,** when applicable, shall **publicly** disclose any action taken in the closed session, **the votes or abstentions thereon, and other disclosures specified below that are applicable to the matter being addressed.** ~~in the manner prescribed by Government Code 54957.1.~~ **Such reports may be made in writing or orally at the location announced in the agenda for closed session.** (**Education Code 32281:** Government Code **54957.1,** 54957.7)

~~*(cf. 9321.1 - Closed Session Actions and Reports)*~~

When an action taken during a closed session involves final approval or adoption of a document such as a contract or settlement agreement, the Superintendent or designee shall provide a copy of the document to any person present at the conclusion of the closed session who submitted a written request. If the action taken results in one or more substantive amendments, the Superintendent or designee shall make the document available the next business day or when the necessary retyping is completed. Whenever copies of an approved agreement will not be immediately released due to an amendment, the Board president shall orally summarize the substance of the amendment for those present at the end of the closed session. (Government Code 54957.1)

Confidentiality

~~The Board shall not disclose any information that is protected by state or federal law. In addition, no victim or alleged victim of tortious sexual conduct or child abuse shall be identified in any Board agenda, notice, announcement, or report required by the Brown Act, unless the identity of the person has previously been publicly disclosed. (Government Code 54957.7, 54961)~~

~~*(cf. 1340 - Access to District Records)*~~

CLOSED SESSION ~~PURPOSES AND AGENDAS~~ (continued)

A Board member shall not disclose confidential information received in ~~a~~ closed session unless the Board authorizes the disclosure of that information. (Government Code 54963)

(cf. 9011 - Disclosure of Confidential/Privileged Information)

Personnel Matters

The Board may hold closed session under the "personnel exception" to consider the appointment, employment, **performance** evaluation ~~of performance~~, discipline, or dismissal of an employee. Such a closed session shall not include discussion or action on proposed compensation except for a reduction of compensation that results from the imposition of discipline. (Government Code 54957)

(cf. 2140 - Evaluation of the Superintendent)
(cf. 4115 - Evaluation/Supervision)
(cf. 4118 - Suspension/Disciplinary Action)
(cf. 4215 - Evaluation/Supervision)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)
(cf. 4315 - Evaluation/Supervision)

The Board may also hold closed session to hear complaints or charges brought against an employee by another person or employee, unless the employee **who is the subject of the complaint** requests an open session. Before the Board holds a closed session on specific complaints or charges brought against an employee, the employee shall receive written notice of ~~his/her~~ **the** right to have the complaints or charges heard in open session if desired. This notice shall be delivered personally or by mail at least 24 hours before the time of the session. (Government Code 54957)

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 4112.9/4312.9 – Employee Notifications)

The Board may hold a closed session to discuss ~~a district~~ **an** employee's application for early withdrawal of funds in a deferred compensation plan when the application is based on financial hardship arising from an unforeseeable emergency due to illness, accident, casualty, or other extraordinary event, as specified in the deferred compensation plan. (Government Code 54957.10)

Agenda items related to district employee appointments and employment shall describe the position to be filled. Agenda items related to performance evaluations shall specify the title of the employee being reviewed. Agenda items related to employee discipline, dismissal or release require no additional information. (Government Code 54954.5)

After the closed session, the Board shall report any action taken to appoint, employ, dismiss, accept the resignation of, or otherwise affect the employment status of a district employee and shall identify the title of the affected position. The report shall be given at

CLOSED SESSION ~~PURPOSES AND AGENDAS~~ (continued)

the public meeting during which the closed session is held, except that the report of a dismissal or nonrenewal of an employment contract shall be deferred until the first public meeting after administrative remedies, if any, have been exhausted. (Government Code 54957.1)

(cf. 4117.7/4317.7 - Employment Status Reports)

Negotiations/Collective Bargaining

Unless otherwise agreed upon by the parties involved, the following shall not be subject to the **open meeting requirements of** Brown Act: (Government Code 3549.1)

1. Any meeting and negotiating discussion between the district and a recognized or certified employee organization

2. Any meeting of a mediator with either party or both parties to the meeting and negotiating process

3. Any hearing, meeting or investigation conducted by a factfinder or arbitrator

4. Any executive (closed) session of the district or between the district and its designated representative for the purpose of discussing its position regarding any matter within the scope of representation and instructing its designated representatives

(cf. 4140/4240/4340 – Bargaining Units)
(cf. 4143/4243 - Negotiations/Consultation)
(cf. 4143.1/4243.1 - Public Notice - Personnel Negotiations)

The Board may meet in closed session **prior to and during consultations and discussions with representatives of employee organization and unrepresented employees,** to review the Board's position and/or instruct its designated representative**(s)** regarding salaries, salary schedules, or compensation paid in the form of fringe benefits of its represented and unrepresented employees**, and, for represented employees, any other matter within the statutorily provided scope of representation**. Prior to the closed session**, the Board shall identity its designated representative in open session. Any Closed session** held for ~~those~~ **this** purpose may include discussions of the district's available funds and funding priorities, but only insofar as they relate to providing instructions to the Board's designated representative. **Final action on the proposed compensation of one or more unrepresented employees shall not be taken in closed session.** (Government Code 54957.6)

CLOSED SESSION ~~PURPOSES AND AGEN~~DAS (continued)

(cf. 2121 – Superintendent's Contract)

~~Closed sessions may take place prior to and during consultations and discussions with representatives of employee organizations and unrepresented employees. For unrepresented employees, closed sessions held pursuant to Government Code 54957.6 shall not include final action on the proposed compensation of one or more unrepresented employees. (Government Code 54957.6)~~

~~For represented employees, the Board may also meet in closed session regarding any other matter within the statutorily provided scope of representation. (Government Code 54957.6)~~

The Board also may meet in closed session with a state conciliator ~~or a mediator~~ who has intervened in these proceedings regarding any of the purposes enumerated in Government Code 54957.6.

Agenda items related to negotiations shall specify the name**(s)** of the district's designated representative(s) attending the closed session. If circumstances necessitate the absence of a specified designated representative, an agent or designee may participate in place of the absent representative as long as the name of the agent or designee is announced at an open session held prior to the closed session. The agenda shall also specify the name of the organization representing the employee(s) or the position title of the unrepresented employee who is the subject of the negotiations. (Government Code 54954.5)

Approval of an agreement regarding labor negotiations with represented employees pursuant to Government Code 54957.6 shall be reported after the agreement is final and has been accepted or ratified by the other party. This report shall identify the item approved and the other party or parties to the negotiation. (Government Code 54957.1)

Matters Related to Students

~~The Board shall meet in closed session to consider the expulsion of a student, unless the student submits a written request at least five days before the date of the hearing that the hearing be held in open session. Regardless of whether the expulsion hearing is conducted in open or closed session, the Board may meet in closed session for the purpose of deliberating and determining whether the student should be expelled. (Education Code 48918)~~

~~*(cf. 5144.1 - Suspension and Expulsion/Due Process)*~~
~~*(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))*~~

If a public hearing would lead to the disclosure of confidential student information, t~~T~~he Board shall meet in closed session to ~~address any student matter that may involve disclosure of confidential student information, or to~~ consider a suspension, disciplinary action, ~~or~~ any other action against a student except expulsion**, or a challenge to a student record**. If a written request for open session is received from the parent/guardian or adult

CLOSED SESSION ~~PURPOSES AND AGENDAS~~ (continued)

student, ~~it will be honored to the extent that it does not violate the privacy rights of any other student~~ **the meeting shall be public, except that any discussion at the meeting which may be in conflict with the right to privacy of any student other than the student requesting the public meeting shall be in closed session** . (Education Code 35146, 48912, 49070)

(cf. 5117 - Interdistrict Attendance)
(cf. 5119 - Students Expelled from Other Districts)
(cf. 5125.3 - Challenging Student Records)
(cf. 5144 - Discipline)

The Board shall meet in closed session to consider the expulsion of a student, unless the student submits a written request at least five days before the date of the hearing that the hearing be held in open session. Regardless of whether the expulsion hearing is conducted in open or closed session, the Board may meet in closed session for the purpose of deliberating and determining whether the student should be expelled. (Education Code 48918)

(cf. 5144.1 - Suspension and Expulsion/Due Process)
(cf. 5144.2 - Suspension and Expulsion/Due Process (Students with Disabilities))

Agenda items related to student matters shall briefly describe the reason for the closed session, such as "student expulsion hearing," "grade change appeal," without violating the confidentiality rights of individual students. The student shall not be named on the agenda, but a number may be assigned to the student in order to facilitate record keeping. The agenda shall also state that the Education Code requires closed sessions in these cases in order to prevent the disclosure of confidential student record information.

Final action on a student matter deliberated in closed session shall be taken in open session and shall be a matter of public record. (Education Code 35146, 48918)

(cf. 5125 - Student Records)

However, in taking final action, the Board shall not release any information in violation of student privacy rights provided in 20 USC 1232g or other applicable laws. In an expulsion or other disciplinary action, the cause for the disciplinary action shall be disclosed in open session, but the Board shall refer to the student number or other identifier and shall not disclose the student's name.

Security Matters

The Board may meet in closed session with the Governor, Attorney General, district attorney, district legal counsel, sheriff or chief of police, or their respective deputies, or a security consultant or a security operations manager, on matters posing a threat to the security of public buildings, to the security of essential public services, including water, drinking water

CLOSED SESSION ~~PURPOSES AND AGENDAS~~ (continued)

wastewater treatment, natural gas service, and electric service, or to the public's right of access to public services or public facilities. **Such discussions may be held in closed session during an emergency meeting called pursuant to Government Code 54956.5 if agreed to by a two-thirds vote of the Board members present, or, if less than two-thirds of the members are present, by a unanimous vote of the members present.** (Government Code **54956.5,** 54957)

(cf. 0450 - Comprehensive Safety Plan
(cf. 3515 - Campus Security)
(cf. 3516 - Emergencies and Disaster Preparedness Plan)
(cf. 9323.2 - Actions by the Board)

~~The Board may meet in closed session during an emergency meeting held pursuant to Government Code 54956.5 to meet with law enforcement officials for the emergency purposes specified in Government Code 54957 if agreed to by a two-thirds vote of the Board members present. If less than two-thirds of the members are present, then the Board must agree by a unanimous vote of the members present. (Government Code 54956.5)~~

Agenda items related to **these** security matters shall specify the name of the law enforcement agency and the title of the officer, or name of applicable agency representative and title, with whom the Board will consult. (Government Code 54954.5)

The Board may meet in closed session to consult with law enforcement officials on the development of a plan for tactical responses to criminal incidents and to approve the plan. Following the closed session, the Board shall report any action taken to approve the plan, but need not disclose the district's plan for tactical responses. (Education Code 32281)

~~Conference with~~ Real Property ~~Negotiator~~ Negotiations

The Board may meet in closed session with the its real property negotiator prior to the purchase, sale, exchange or lease of real property by or for the district in order to grant its Negotiator the authority regarding the price and terms of payment for the property. (Government Code 54956.8)

Before holding the closed session, the Board shall hold an open and public session to identify its negotiator(s), ~~and~~ the property under negotiation, and ~~to specify~~ the person(s) with whom the negotiator may negotiate. **For purposes of real property transactions, negotators may include members of the Board.** (Government Code 54956.8)

~~For purposes of real property transactions, negotiators may include members of the Board. (Government Code 54956.8)~~

CLOSED SESSION ~~PURPOSES AND AGENDAS~~ (continued)

Agenda items related to real property negotiations shall specify the district negotiator attending the closed session. If circumstances necessitate the absence of a specified negotiator, an agent or designee may participate in place of the absent negotiator as long as the name of the agent or designee is announced at an open session held prior to the closed session. The agenda shall also specify the name of the negotiating parties and the street address of the real property under negotiation. If there is no street address, the agenda item shall specify the parcel number or another unique reference of the property. The agenda item shall also specify whether instruction to the negotiator will concern price, terms of payment, or both. (Government Code 54954.5)

When the Board approves a final agreement concluding real estate negotiations pursuant to Government Code 54956.8, it shall report that approval and the substance of the agreement in open session at the public meeting during which the closed session is held. If final approval rests with the other party to the negotiations, the Superintendent or designee shall disclose the fact of that approval and the substance of the agreement upon inquiry by any person, as soon as the other party or its agent has informed the district of its approval. (Government Code 54957.1)

Pending Litigation

Based on the advice of its legal counsel, the Board may hold a closed session to confer with or receive advice from its legal counsel regarding pending litigation when ~~a~~ discussion of the matter in open session would prejudice the district's position in the litigation. For this purpose, "litigation" means any adjudicatory proceeding, including eminent domain, before a court, administrative body exercising its adjudicatory authority, hearing officer, or arbitrator. (Government Code 54956.9)

Litigation is considered "pending" if any of the following circumstances: (government Code 54956.9(a)

1. Litigation to which the district is a party has been initiated formally. (Government Code 54956.9~~(a)~~ **(d)(1)**)

2. A point has been reached where, in the Board's opinion based on the advice of legal counsel regarding the **"**existing facts and circumstances,**"** there is a **"**significant exposure to litigation**"** against the district, or the Board is meeting solely to determine whether, based on existing facts or circumstances, a closed session is authorized. (Government Code 54956.9~~(b)~~ **(d)(2), (3)**)

   Existing facts and circumstances for these purposes are limited to the following: (Government Code 54956.9)

CLOSED SESSION ~~PURPOSES AND AGENDAS~~ (continued)

a. Facts and circumstances that might result in litigation against the district but which the district believes are not yet known to potential plaintiffs and which do not need to be disclosed.

b. Facts and circumstances including, but not limited to, an accident, disaster, incident, or transactional occurrence which might result in litigation against the district, which are already known to potential plaintiffs and which must be publicly disclosed before the closed session or specified on the agenda.

c. The receipt of a claim pursuant to the ~~Tort~~ **Government** Claims Act or a written threat of litigation from a potential plaintiff. The claim or written communication must be available for public inspection.

(cf. 3320 - Claims and Actions Against the District)

d. A threat of litigation made by a person in an open meeting on a specific matter within the responsibility of the Board.

e. A threat of litigation made by a person outside of an open meeting on a specific matter within the responsibility of the Board, provided that the district official or employee receiving knowledge of the threat made a record of the statement before the meeting and the record is available for public inspection. Such record does not need to identify an alleged victim of tortious sexual conduct or anyone making a threat **of litigation** on ~~his/her~~ **the victim's** behalf or identify an employee who is the alleged perpetrator of any unlawful or tortious conduct, unless the identity of this person has been publicly disclosed.

3. Based on existing facts and circumstances, the Board has decided to initiate or is deciding whether to initiate litigation. (Government Code 54956.9~~(~~c) **(d)(4)**)

Before holding a closed session pursuant to the pending litigation exception, the Board shall state on the agenda or publicly announce the subdivision of Government Code 54956.9 under which the closed session is being held. If authority is based on Government Code 54956.9~~(a)~~ **(d)(1)**, the Board shall either state the title or specifically identify the litigation to be discussed or state that doing so would jeopardize the district's ability to effectuate service of process upon unserved parties or to conclude existing settlement negotiations to its advantage. (Government Code 54956.9)

Agenda items related to pending litigation shall be described as a conference with legal counsel regarding "existing litigation" or "anticipated litigation." (Government Code 54954.5)

CLOSED SESSION ~~PURPOSES AND AGENDAS~~ (continued)

"Existing litigation" items shall identify the name of the case specified by either the claimant's name, names of parties and case or claim number, unless the Board states that to identify the case would jeopardize service of process or existing settlement negotiations. (Government Code 54954.5)

"Anticipated litigation" items shall state that there is significant exposure to litigation pursuant to Government Code 54956.9~~(b)~~ **(d)(2) or (3)** and shall specify the potential number of cases. When the district expects to initiate a suit, items related to anticipated litigation shall state that the discussion relates to the initiation of litigation pursuant to Government Code 54956.9~~(c)~~ **(d)(4)** and shall specify the potential number of cases. The agenda or an oral statement before the closed session may be required to provide additional information regarding existing facts and circumstances described in item #2 b-e above. (Government Code 54954.5)

Following the closed session, the Board shall publicly report, as applicable: (Government Code 54957.1)

1. **Approval to legal counsel to defend, appeal or not appeal, or otherwise appear in litigation. This report shall identify the adverse parties, if known, and the substance of the litigation.**

2. **Approval to legal counsel to initiate or intervene in a lawsuit. This report shall state that directions to initiate or intervene in the action have been given and that the action, defendants, and other details will be disclosed to inquiring parties after the lawsuit is commenced unless doing so would jeopardize the district's ability to serve process on unserved parties or its ability to conclude existing settlement negotiations to its advantage.**

3. **Acceptance of a signed offer from the other party or parties which finalizes the settlement of pending litigation. This report shall state the substance of the agreement.**

If approval is given to legal counsel to settle pending litigation but final approval rests with the other party or with the court, the district shall report the fact of approval and the substance of the agreement thereon to persons who inquire once the settlement is final. (Government Code 54957.1)

CLOSED SESSION ~~PURPOSES AND AGENDAS~~ (continued)

Joint Powers Agency Issues

The Board may meet in closed session to discuss a claim for the payment of tort liability losses, public liability losses or workers' compensation liability incurred by a joint powers agency (JPA) formed for the purpose of insurance pooling or self-insurance authority of which the district is a member. (Government Code 54956.95)

Closed session agenda items related to liability claims shall specify the claimant's name and the name of the agency against which the claim is made. (Government Code 54954.5)

(cf. 3530 - Risk Management/Insurance)

Following the closed session, the Board shall publicly report the disposition of joint powers agency or self-insurance claims, including the name of the claimant(s), the name of the agency claimed against, the substance of the claim, and the monetary settlement agreed upon by the claimant. (Government Code 54957.1)

When the board of the JPA has so authorized and upon advice of district legal counsel, the Board may **also** meet in closed session in order to receive, discuss and take action concerning information obtained in a closed session of the ~~joint powers agency~~ **JPA that has direct financial or liability implications for the district**. During the Board's closed session, a Board member serving on the JPA board may disclose confidential information acquired during a closed session of the JPA to fellow Board members. (Government Code 54956.96)

~~The Board member may also disclose the confidential JPA information to district legal counsel in order to obtain advice on whether the matter has direct financial or liability implications for the district. (Government Code 54956.96)~~

Closed session agenda items related to conferences involving a JPA shall specify **the name of the JPA,** the closed session description used by the JPA**,** and the name of the Board member representing the district on the JPA board. Additional information listing the names of agencies or titles of representatives attending the closed session as consultants or other representatives shall also be included. (Government Code 54954.5)

Review of Audit Report from Bureau of State Audits

Upon receipt of a confidential final draft audit report from the California State Auditor's Office, the Board may meet in closed session to discuss its response to that report. After public release of the report from the California State Auditor's Office, any Board meeting to discuss the report must be conducted in open session, unless exempted from that requirement by some other provision of law. (Government Code 54956.75)

CLOSED SESSION ~~PURPOSES AND AGENDAS~~ (continued)

Closed session agenda items related to an audit by the California State Auditor's Office shall state "Audit by California State Auditor's Office." (Government Code 54954.5)

Following the closed session, the Board shall publicly confirm that the report was reviewed and a response was prepared.

Review of Assessment Instruments

The Board may meet in closed session to review the contents of any student assessment instrument approved or adopted for the statewide testing system. Before any such meeting, the Board shall agree by resolution to accept any terms or conditions established by the State Board of Education for this review. (Education Code 60617)

~~*(cf. 6162.5 - Student Assessment)*~~
(cf. 6162.51 - State Academic Achievement Tests)

Agenda items related to the review of student assessment instruments shall state that the Board is reviewing the contents of an assessment instrument approved or adopted for the statewide testing program and that Education Code 60617 authorizes a closed session for this purpose in order to maintain the confidentiality of the assessment under review.

Following the closed session, the Board shall confirm that the assessment instruments were reviewed. Any actions related to the review shall be taken in open session without revealing any proprietary or confidential information and shall be a matter of public record.

Legal Reference: ~~*(see next page)*~~

EDUCATION CODE
32281 School safety plans
35145 Public meetings
35146 Closed session ~~*(re student suspension)*~~ ***for student suspension or disciplinary action***
44929.21 Districts with ADA of 250 or more
48912 Governing board suspension ***of student***
48918 Rules governing expulsion procedures; hearings and notice
49070 Challenging content of students records
49073-49079 Privacy of student records
60617 ~~*Meetings of governing board*~~ ***Closed session (re review of contents of statewide assessment)***
GOVERNMENT CODE
3540-3549.3 Educational Employment Relations Act
6252-6270 California Public Records Act
54950-54963 The Ralph M. Brown Act
CALIFORNIA CONSTITUTION
Article 1, Section 3 Public right to access information

CLOSED SESSION ~~PURPOSES AND AGENDAS~~ (continued)

UNITED STATES CODE, TITLE 20
1232g Family Educational Rights and Privacy Act
CODE OF FEDERAL REGULATIONS, TITLE 34
99.1-99.8 Family Educational Rights and Privacy
COURT DECISIONS
Moreno v. City of King, (2005) 127 Cal.App.4th 17
Morrison v. Housing Authority of the City of Los Angeles Board of Commissioners (2003) 107 Cal.App.4th 860
Rim of the World Unified School District v. San Bernardino County Superior Court, (2002) 104 Cal.App.4th 1393
Bell v. Vista Unified School District, ~~(2001)~~(2000) 82 Cal.App. 4th 672
Fischer v. Los Angeles Unified School District (1999) 70 Cal.App. 4th 87
Kleitman v. Superior Court of Santa Clara County, (1999) 87 Cal Rptr. 2d
Furtado v. Sierra Community College District (1998) 68 Cal. App. 4th 876
Roberts v. City of Palmdale (1993) 5 Cal.4th 363
San Diego Union v. City Council, (1983) 146 Cal.App.3d 947
Sacramento Newspaper Guild v. Sacramento County Board of Supervisors (1968) 263 Cal.App. 2d 41
ATTORNEY GENERAL OPINIONS
94 Ops.Cal.Atty.Gen,. 82 (2011)
89 Ops.Cal.Atty.Gen. 110 (2006)
86 Ops.Cal.Atty.Gen. 210 (2003)
78 Ops.Cal.Atty.Gen. 218 (1995)
59 Ops.Cal.Atty.Gen. 532 (1976)
57 Ops. Cal.Atty. Gen. 209 (1974)

Management Resources:
CSBA PUBLICATIONS
*The Brown Act: School Boards and Open Meeting Laws, ~~2009~~ **rev. 2014***
***CALIFORNIA OFFICE OF THE** ATTORNEY GENERAL PUBLICATIONS*
The Brown Act: Open Meetings for Legislative Bodies, 2002
LEAGUE OF CALIFORNIA CITIES PUBLICATIONS
Open and Public IV: A Guide to the Ralph M. Brown Act, rev. July 2010
WEB SITES
CSBA: http://www.csba.org
*California **Office of the** Attorney General's ~~Office~~: http://www.caag.state.ca.us*
League of California Cities: Http://www.cacities.org

Bylaw
adopted: September 4, 2007
revised: January 20, 2015
revised: November 15, 2016
revised: September 17, 2019

WESTERN PLACER UNIFIED SCHOOL DISTRICT
Lincoln, California

CLOSED SESSION

BOARD MEETING AGENDA DESCRIPTIONS FOR CLOSED SESSION ITEMS

The ~~Governing~~ Board **of Trustees** meeting agenda shall include the following description of a closed session item, as applicable:

Personnel Matters

PUBLIC EMPLOYEE APPOINTMENT
Government Code 54957
Title: _____
(Specify position to be filled)

PUBLIC EMPLOYMENT
Government Code 54957
Title: _____
(Specify position to be filled)

PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Government Code 54957
Title: _____
(Specify position of employee being evaluated)

PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
Government Code 54957
(No additional information is required. An employee's dismissal or nonrenewal shall not be reported until the employee has first exhausted any right to a hearing or other administrative remedy.)

SPECIFIC COMPLAINT OR CHARGE AGAINST EMPLOYEE
Government Code 54957
(No additional information is required.)

EMPLOYEE APPLICATION FOR EARLY WITHDRAWAL OF FUNDS IN DEFERRED COMPENSATION PLAN
Government Code 54957.10
(No additional information is required.)

NEW POLICY

CLOSED SESSION (continued)

Negotiations/Collective Bargaining

CONFERENCE WITH LABOR NEGOTIATORS
Government Code 54957.6

District-designated representatives:

_____

(Specify names of representatives attending the closed session. If circumstances necessitate the absence of a specified designated representative, an agent or designee may participate in place of the absent representative as long as the name of the agent or designee is announced at an open session held prior to the closed session.)

Employee organization:

_____

(Specify name of employee organization with which negotiations are being held.)

or

Unrepresented employee:

_____

(Specify position of unrepresented employee who is the subject of the negotiations.)

Matters Related to Students

STUDENT SUSPENSION/OTHER DISCIPLINARY ACTION
Education Code 35146
Student identification number:

_____

(It is recommended that the student's name not be listed. The district may use other means to identify the student for record-keeping purposes.)

STUDENT EXPULSION
Education Code 48912
Student identification number:

_____

(It is recommended that the student's name not be listed. The district may use other means to identify the student for record-keeping purposes.)

STUDENT GRADE CHANGE APPEAL
Education Code 49070
Student identification number:

_____

(It is recommended that the student's name not be listed. The district may use other means to identify the student for record-keeping purposes.)

NEW POLICY

CLOSED SESSION (continued)

CONFIDENTIAL STUDENT MATTER

Action under consideration:

_____

(If the Board is considering a confidential student matter other than those listed above, specify type of action.)

Student identification number:

_____

(It is recommended that the student's name not be listed. The district may use other means to identify the student for record-keeping purposes.)

Security Matters

THREAT TO PUBLIC SERVICES OR FACILITIES
Government Code 54957
Consultation with: _____
(Specify name of law enforcement agency and title of officer, or name of applicable agency representative and title, with whom the Board will consult.)

DEVELOPMENT/APPROVAL OF TACTICAL RESPONSE PLAN
Education Code 32281
Consultation with: _____
(Specify name of law enforcement agency and title of officer, or name of applicable agency representative and title, with whom the Board will consult.)

Real Property Negotiations

CONFERENCE WITH REAL PROPERTY NEGOTIATORS
Government Code 54956.8

Property: _____
(Specify street address or, if no street address, the parcel number or other unique reference of the real property under negotiation.)

District negotiator:

_____

(Specify names of negotiators attending the closed session. If circumstances necessitate the absence of a specified negotiator, an agent or designee may participate in place of the absent negotiator as long as the name of the agent or designee is announced at an open session held prior to the closed session.)

NEW POLICY

CLOSED SESSION (continued)

Negotiating parties: _____
(Specify name of party, not agent.)

Under negotiation: _____
(Specify whether instruction to negotiator will concern price, terms of payment, or both.)

Pending Litigation

CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION
Government Code 54956.9(d)(1)

Name of case: _____
(Specify by reference to claimant's name, names of parties, or case or claim numbers.)

or

Case name unspecified, as identification of the case would jeopardize service of process or existing settlement negotiations.

CONFERENCE WITH LEGAL COUNSEL—ANTICIPATED LITIGATION
Government Code 54956.9(d)(2) or (3)

Significant exposure to litigation pursuant to Government Code 54956.9(d)(2) or (3). Number of potential cases: _____

Or

Initiation of litigation pursuant to Government Code 54956.9(d)(4). Number of potential cases:_____

If applicable, facts and circumstances: _____
(The district may be required to provide additional information on the agenda or in an oral statement prior to the closed session pursuant to Government Code 54956.9(e)(2)-(5). These include facts and circumstances, such as an accident, disaster, incident, or transactional occurrence that might result in litigation against the district and that are known to potential plaintiff(s).)

Joint Powers Authority Issues

LIABILITY CLAIMS FOR INSURANCE-RELATED JOINT POWERS AGENCY
Government Code 54956.95

Name of claimant(s): _____

NEW POLICY

CLOSED SESSION (continued)

(Specify name, except pursuant to Government Code 54961 when the claimant is a victim or alleged victim of tortious sexual conduct or child abuse unless the identity of the person has been publicly disclosed.)

Name of agency against which the claim is made: _____

CONFERENCE INVOLVING INFORMATION FROM A JOINT POWERS AGENCY WITH DIRECT FINANCIAL OR LIABILITY IMPLICATIONS FOR DISTRICT
Government Code 54956.96

Name of JPA: _____

Discussion will concern:

_____
(Specify closed session description used by the JPA.)

Name of district representative on JPA board:

_____

Names of agencies or titles of representatives attending the closed session as consultants or other representatives, if applicable: _____

_____

Review of Audit from State Auditor's Office

AUDIT BY CALIFORNIA STATE AUDITOR'S OFFICE
Government Code 54956.75
(No additional information is required.)

Review of Assessment Instruments

REVIEW OF STUDENT ASSESSMENT INSTRUMENT
Education Code 60617
The Board is reviewing the contents of an assessment instrument approved or adopted for the statewide testing program. Education Code 60617 authorizes a closed session for this purpose in order to maintain the confidentiality of the assessment under review.

NEW POLICY

CLOSED SESSION

REPORTS OF CLOSED SESSION ACTIONS

Following a closed session during any Governing Board meeting, the Board shall reconvene in open session to present, orally or in writing, a report of any of the following actions taken during the closed session, as applicable:

Personnel Matters

Title of position: _____

Action taken: _____
(e.g., appointment/employment/evaluation/discipline/dismissal/release)

Board member votes/abstentions: _____

Negotiations/Collective Bargaining

Approval of final agreement with represented employees

Item approved: _____

Other party/parties to the negotiation: _____

Board member votes/abstentions: _____

Matters Related to Students

(Final action must be taken in open session. It is recommended that the student's name not be disclosed.)

Security Matters

Action taken: _____
(e.g., consultation with law enforcement; approval of contract or memorandum of understanding; approval of tactical response plan, without disclosing the details of the plan)

Board member votes/abstentions: _____

Real Property Negotiations

Action taken: _____
(Report if Board approves a final agreement concluding real estate negotiations. If final approval rests with the other party, report as soon as the other party has approved the agreement.)

NEW POLICY

CLOSED SESSION (continued)

Substance of the agreement: _____

Board member votes/abstentions: _____

Existing Litigation

Action taken related to existing litigation:

_____

(e.g., approval to legal counsel to defend, appeal or not appeal, or otherwise appear in litigation; or approval to legal counsel of a settlement of pending litigation at any stage prior to or during a judicial or quasi-judicial proceeding. If final approval of settlement rests with the other party, report to any person upon request once the settlement is final.)

Adverse party/parties, if known: _____

Substance of the litigation: _____

Board member votes/abstentions: _____

Anticipated Litigation

Action taken: The Board has given approval to legal counsel to initiate or intervene in a lawsuit. The action, defendants, and other details will be disclosed to any person upon request after the lawsuit is commenced, unless doing so would jeopardize the district's ability to serve process on unserved parties or its ability to conclude existing settlement negotiations to its advantage.
(The report does not need to initially identify the action, defendants, or other details.)

Board member votes/abstentions: _____

Joint Powers Agency Issues

LIABILITY CLAIMS FOR INSURANCE-RELATED JOINT POWERS AGENCY

Name of claimant(s): _____

Name of agency against which the claim is made: _____

Substance of the claim: _____

Monetary settlement agreed upon by the claimant: _____

Board member votes/abstentions: _____

NEW POLICY

CLOSED SESSION (continued)

CONFERENCE INVOLVING INFORMATION FROM A JOINT POWERS AGENCY WITH DIRECT FINANCIAL OR LIABILITY IMPLICATIONS FOR DISTRICT

Name of JPA: _____

Action taken: _____
(Law does not include any specific disclosures to be reported.)

Board member votes/abstentions: _____

Review of Audit from State Auditor's Office

Action taken: The Board reviewed the confidential final draft audit report received from the California State Auditor's Office and has prepared a response.
(No additional information is required. Unless otherwise exempted by law, after the audit report is subsequently released to the public, any Board discussion of the report must be conducted in open session.)

Review of Assessment Instruments

Action taken: The Board reviewed the contents of a student assessment instrument approved or adopted for the statewide testing system.

NEW POLICY

CLOSED SESSION ACTIONS AND REPORTS

No matters other than those announced in open session shall be acted upon during the closed session. (Government Code 54957.7)

(cf. 9321 - Closed Session Purposes and Agendas)

The Board shall reconvene in open session before adjourning and report closed session actions, the votes or abstentions thereon, and other disclosures required by Government Code 54957.1. These disclosures may be made at the location announced in the agenda for the closed session, as long as the public is allowed to be present at that location for the purpose of hearing them. (Government Code 54957.7)

Personnel Matters

The Board shall report any personnel action taken and the votes or abstentions thereon at the public meeting during which the closed session is held. This report shall identify the title of the position. However, the report of a dismissal or nonrenewal of an employment contract shall be deferred until the first public meeting after administrative remedies, if any, have been exhausted. (Government Code 54957.1)

(cf. 1312.1 - Complaints Concerning District Employees)
(cf. 2140 - Evaluation of the Superintendent)
(cf. 4118 - Suspension/Disciplinary Action)
(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

Negotiations/Collective Bargaining

Final action on the proposed compensation of one or more unrepresented employees shall not be taken during the closed session. (Government Code 54957.6)

Approval of an agreement concluding closed session labor negotiations with represented employees shall be reported after the agreement is final and has been accepted or ratified by the other party. This report shall identify the item approved and the other party or parties to the negotiation. (Government Code 54957.1)

(cf. 4143/4243 - Negotiations/Consultation)
(cf. 4143.1/4243.1 - Public Notice - Personnel Negotiations)

Student Matters

Actions related to student matters shall be taken in open session and shall be a matter of public record. No information shall be released in violation of student privacy rights provided in law. (Education Code 35146, 48918; 20 USC 1232))

In an expulsion action, the student's name shall not be disclosed, but the cause for the expulsion shall be disclosed in open session.

CLOSED SESSION ACTIONS AND REPORTS (continued)

(cf. 5117 - Interdistrict Attendance)
(cf. 5119 - Students Expelled from Other Districts)
(cf. 5125 - Student Records)
(cf. 5125.3 - Challenging Student Records)
(cf. 5144 - Discipline)
(cf. 5144.1 - Suspension and Expulsion/Due Process)

Real Estate Negotiations

Approval of an agreement concluding real estate negotiations shall be reported after the agreement is final. If the Board renders the agreement final, it shall report that approval, the votes or abstentions thereon, and the substance of the agreement in open session at the public meeting during which the closed session is held. If final approval rests with the other party, the Superintendent or designee shall disclose the fact of that approval and the substance of the agreement upon inquiry by any person, as soon as the other party or its agent has informed the district of its approval. (Government Code 54957.1)

Pending Litigation

The Board shall report the following actions related to pending litigation, and the votes or abstentions thereon, at the public meeting during which the closed session is held: (Government Code 54957.1)

1. Approval to legal counsel to defend, appeal or not appeal, or otherwise appear in litigation. This report shall identify the adverse parties, if known, and the substance of the litigation.

2. Approval to legal counsel to initiate or intervene in a lawsuit. This report shall state that directions to initiate or intervene in the action have been given and that details will be disclosed to inquiring parties after the lawsuit is commenced unless doing so would jeopardize the district's ability to serve process on unserved parties or its ability to conclude existing settlement negotiations to its advantage.

3. Acceptance of a signed offer from the other party or parties which finalizes the settlement of pending litigation. This report shall state the substance of the agreement.

If approval is given to legal counsel to settle pending litigation and if final approval rests with the other party or with the court, the district shall report the fact of approval, the substance of the agreement and the vote and abstentions thereon to persons who inquire once the settlement is final. (Government Code 54957.1)

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CLOSED SESSION ACTIONS AND REPORTS (continued)

JPA/Self-Insurance Claims

The Board shall report the disposition of joint powers authority or self-insurance claims and the votes or abstentions thereon at the public meeting during which the closed session is held. This report shall include the name of the claimant(s), the name of the agency claimed against, the substance of the claim and the monetary settlement agreed upon by the claimant. (Government Code 54957.1)

(cf. 3320 - Claims and Actions Against the District)
(cf. 3530 - Risk Management/Insurance)

Review of Assessment Instruments

At the public meeting during which the Board holds a closed session to review student assessment instruments, the Board shall confirm that this review was made. Any actions related to the review shall be taken in open session without revealing any proprietary or confidential information and shall be a matter of public record.

(cf. 6162.5 - Student Assessment)

Legal Reference:
EDUCATION CODE
35145 Public meetings
35146 Closed session (re student matters)
48918 Rules governing expulsion procedures; hearings and notice
49073-49079 Privacy of student records
60617 Meetings of governing board
GOVERNMENT CODE
54950-54963 The Ralph M. Brown Act, especially:
54957.1 Closed sessions; public report of action taken
54957.6 Closed sessions; representatives to employee organization(s)
54957.7 Disclosure of items to be discussed
UNITED STATES CODE, TITLE 20
1232g Family Educational Rights and Privacy Act
CODE OF FEDERAL REGULATIONS, TITLE 34
99.1-99.8 Family Educational Rights and Privacy
ATTORNEY GENERAL OPINIONS
80 Ops.Cal.Atty.Gen. 85 (1997)
Kleitman v. Superior Court of Santa Clara County 87 Cal Rptr. 2d (1999)