

**GRIZZLY CHALLENGE CHARTER SCHOOL
CAMP SAN LUIS OBISPO
721 MENDOCINO AVE, SAN LUIS OBISPO, CA 93405**

NOTICE is hereby given that a telephonic, online meeting of the Grizzly Challenge Charter School will be held at 3:45 p.m., August 18, 2020. The Grizzly Challenge Charter School is taking all necessary steps to prevent and mitigate the effects of COVID-19 on our community. Therefore, in the interest of public health, and in compliance with California Governor Gavin Newsom's issued Executive Orders N-25-20 and N-35-20, the California State Public Health Officer's Order, including social distancing guidelines and avoiding group gatherings, the "Shelter-in-place" Order issued by San Luis Obispo County, and all applicable provisions of federal and state law, this Board meeting will be held telephonically and online. All Board members, staff, and others presenting at the meeting will be calling in via the Google Meet video conferencing platform from separate locations.

Unfortunately, physical attendance by the public cannot be accommodated given the current circumstances and the need to ensure the health and safety of the members, staff, and the public as a whole. If you would like to make a public comment, please e-mail llwillis@mygya.com with the subject and comment 24 hours prior to the board meeting. Comments should be no longer than 450 words (equivalent to 3 minutes). Comments will be read in the order received during the public comment period.

The meeting will also be recorded.

The Grizzly Challenge Charter School is making significant efforts to ensure public participation during this Board meeting by providing the following link:

Google Meet:

Join Google Meet Meeting
Meeting ID
meet.google.com/zjj-zgrq-gcj

Phone Numbers
(US)+1 929-282-1255

PIN: 669 373 231#

AGENDA

**REGULAR MEETING OF THE GRIZZLY CHALLENGE CHARTER SCHOOL
BOARD OF DIRECTORS**

August 18, 2020

3:45 p.m.

Google Meet Video Conferencing Platform

1.0 CALL TO ORDER AND PLEDGE OF ALLEGIANCE

2.0 ADOPTION OF AGENDA

3.0 PUBLIC COMMENT

Government Code 54954.3 provides that, before or during the Board's consideration of an item, the public may address the Board directly on any item of interest that is within the Board's purview, provided that no action shall be taken on any item not appearing on the agenda unless otherwise authorized by Government Code 54954.2(b). Further, to ensure the intent of Government Code 54954.3(a) is carried out, the Board may impose reasonable regulations including limiting the amount of time allocated for public testimony on particular issues and for each individual speaker. Each person is limited to three minutes unless the Board provides direction to the contrary.

4.0 CONSENT AGENDA

4.1 Minutes of the Regular Meeting of June 16, 2020

4.2 Minutes of the Special Meeting of July 14, 2020

4.3 Classified Human Resources Action Report, October 2019 - June 2020

(Unless an item is pulled for separate action by the Board, the item(s) listed above are approved without discussion.)

5.0 DISCUSSION/ACTION ITEM(S)

5.1 Legislation

This item is on the agenda to allow the Board to act on last-minute information regarding legislation.

5.2 Approve Grizzly Challenge Charter School's Enrollment Meets the Dashboard Alternative School Status

The DASS participation form is used by alternative schools of choice and charter schools that serve high-risk students. The charter school board must certify that the school's enrollment meets the DASS criteria as an agenda item. The certification covers a three-year period.

ROLL CALL VOTE

5.3 Approve College and Career Access Pathways (CCAP) Agreement between San Luis Obispo County Community College District (Cuesta) and San Luis Obispo County Office of Education – Grizzly Challenge Charter School for 2020-21 School Year

This agreement outlines the duties and responsibilities of each party as they relate to providing affiliated educational courses through the Charter Schools as Dual Enrollment Courses. The agreement was presented to the Board at the June 16, 2020 board meeting as an information item. There were no changes made.

ROLL CALL VOTE

5.4 Approve the Grizzly Challenge Charter School Report of Unaudited Actuals for the 2019-20 Fiscal Year

The Charter School is requesting the Board of Directors' approval on the unaudited actual report for the fiscal year ending June 30, 2020. Staff has closed the books for 2019-20 and is presenting the required annual report on the unaudited actual balances.

ROLL CALL VOTE

1.0 REPORT and INFORMATION

1.1 Charter School Administration

1.1 National Guard Administration

1.1.1 Staffing Changes/Supervision

1.1.2 Service to the Community

1.1.3 Other

1.2 Budget Report

1.2.1 Revised Budget Report Presentation

The Education Code requires that no later than 45 days after the Governor signs the Budget Act (June 29, 2020 for the 2020-21 Budget), any revisions that are made to the budget to reflect the changes in funding by that Budget Act be made available for public review. These revisions are available for public inspection and review at 721 Mendocino Ave, Building 945, San Luis Obispo as of August 13, 2020. Staff will report to the Board on the revisions to the 2020-21 Grizzly Challenge Charter School's budget resulting from the adoption of the State budget.

1.3 Board of Directors

6.0 ADJOURNMENT

Unless otherwise announced, the next regular meeting of the Grizzly Challenge Charter School Board of Directors will be on Thursday, October 22, 2020 at 3:45 p.m.

NOTE:

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in a Grizzly Challenge Charter School Board of Directors meeting, please contact the Grizzly Challenge Charter School office at (805) 782-6881. Notification of at least 48 hours prior to the meeting will assist the staff in assuring that reasonable accommodations can be made.

**UNADOPTED
MINUTES of the
GRIZZLY CHALLENGE CHARTER SCHOOL
BOARD OF DIRECTORS**

DATE/TIME OF MEETING: June 16, 2020
3:45 p.m.

PLACE OF MEETING: Google Meet video conferencing platform

TYPE OF MEETING: Regular

MEMBERS PRESENT: James J. Brescia, Chair, COL. Steven Buethe, Mr.
George Galvan, Mr. Juan Olivarria, Superintendent
Scott Smith

MEMBERS ABSENT: None

**VISITORS/STAFF
PRESENT:** Record on file.

1.0 CALL TO ORDER AND PLEDGE OF ALLEGIANCE

The meeting was called to order by James J. Brescia, Chair, at 3:47 p.m., followed by the Pledge of Allegiance to the Flag.

2.0 ADOPTION OF AGENDA

There were no changes to the agenda.

MOTION: GALVAN/BUETHE A motion and second were made to adopt the agenda as presented. (5-0)

3.0 PUBLIC COMMENT ON CLOSED SESSION ITEMS

Per Government Code 54954.3, opportunity is provided to allow the public to comment (for a period of three minutes) prior to the Board's consideration of any closed session agenda item. An additional opportunity is provided later in the agenda for comment on open session agenda items or non-agendized items.)

There were no comments from the public to address the Board.

4.0 CLOSED SESSION

**4.1 PUBLIC EMPLOYEE ASSIGNMENT - Government Code Section
54957(b)(1)**

Title: *Director/Principal*

The Board adjourned to Closed Session at 3:50 p.m. for discussion.

5.0 RECONVENE TO OPEN SESSION

The Board returned to Open Session at 4:00 p.m.

6.0 REPORT ON CLOSED SESSION

6.1 PUBLIC EMPLOYEE ASSIGNMENT - Government Code Section 54957(b)(1)

Title: *Director/Principal*

Chair Brescia reported there was no action taken, however there was consensus on agenda item #10.5 pertaining to the Director/Principal contract, which will be voted on in Open Session.

7.0 PUBLIC COMMENT

Government Code 54954.3 provides that, before or during the Board's consideration of an item, the public may address the Board directly on any item of interest that is within the Board's purview, provided that no action shall be taken on any item not appearing on the agenda unless otherwise authorized by Government Code 54954.2(b). Further, to ensure the intent of Government Code 54954.3(a) is carried out, the Board may impose reasonable regulations including limiting the amount of time allocated for public testimony on particular issues and for each individual speaker. Each person is limited to three minutes unless the Board provides direction to the contrary.

There were no comments from the public to address the Board.

8.0 CONSENT AGENDA

8.1 Minutes of the Regular Meeting of April 23, 2020

(Unless an item is pulled for separate action by the Board, the item(s) listed above are approved without discussion.)

There were no changes to the consent agenda.

MOTION: GALVAN/BUETHE A motion was passed to Adopt the Consent Agenda as presented. (5-0)

9.0 PUBLIC HEARING - 2020-21 Grizzly Challenge Charter School Annual Budget

9.1 Declare Public Hearing Open

Chair Brescia declared the Public Hearing open at 4:01 p.m.

9.2 Receive Public Input

There was no public input received.

9.3 Declare Public Hearing Closed

Chair Brescia declared the Public Hearing closed at 4:02 p.m.

10.0 DISCUSSION/ACTION ITEM(S)

10.1 Legislation

This item is on the agenda to allow the Board to act on last minute information regarding legislation.

Paul Piette, Principal, Grizzly Challenge Charter School, commented that pending legislation from the Governor's office regarding instructional minute requirements for the 2020-21 school year, school is scheduled to proceed with the standard 6 hour days of direct instruction.

Chair Brescia noted that the state budget was approved yesterday, ensuring that legislators won't forfeit any of their pay.

Board Member Buethe commented on the status of state and federal funding to the program.

10.2 Authorize the Disposal of Surplus Laptops for the Grizzly Challenge Charter School

Board Policy #3261, Disposal of Surplus Equipment/Supplies, requires the Board to approve the disposal of surplus property that has been assigned an Inventory Control Number. The Charter School requested approval to dispose of fifteen Latitude E5500 laptops.

Mr. Piette noted that the laptops will either be donated or taken to an E-waste disposal facility.

There was a motion and second to authorize the disposal of surplus laptops for the Grizzly Challenge Charter School. SMITH/GALVAN (5-0)

BRESCIA: YES

BUETHE: YES

GALVAN: YES

OLIVARRIA: YES

SMITH: YES

10.3 Approve the Comprehensive School Safety Plan for the Grizzly Challenge Charter School

The Comprehensive School Safety Plan has been updated and approved by the Safety Planning Committee. At the April 23, 2020 Board Meeting, staff requested that the item be removed from the agenda and presented at the June 16, 2020 meeting.

Keith Gledhill, Assistant Principal, Grizzly Challenge Charter School highlighted key items in the updated safety plan: new class-size reduction teacher; piloted new pilot reading intervention program; purchased functional screen shades for lockdown procedures.

Board Member Olivarria inquired if there has ever been a lockdown at the school. Mr. Gledhill confirmed there has not been.

There was a motion and second to approve the comprehensive school safety plan for the Grizzly Challenge Charter School. BUETHE/OLIVARRIA (5-0)

BRESCIA: YES

BUETHE: YES

GALVAN: YES

OLIVARRIA: YES

SMITH: YES

10.4 Adopt the 2020-21 Annual Budget for the Grizzly Challenge Charter School and COVID-19 Written Operations Report

The proposed 2020-21 annual budget and COVID-19 Written Operations Report were presented to the Board for adoption.

Mr. Piete commented that in-lieu of an LCAP this year, the State has required a written COVID-19 operations report be submitted with the budget.

Ms. Katy Bates, Accounting Manager, SLOCOE, reported the following:

Estimated Actuals 2019-20

- Total revenue projected at over \$4 million
- Total expenditures projected at \$4.3 million
- Ending balances before reservations is \$2.8 million
 - 10% reserve against economic uncertainties is \$433,675
 - Reserve for capital outlay continues to be \$1,655,344
 - Recently replaced student technology, therefore releasing the \$150K reserve held for technology replacement. Over the next three years Grizzly will work on rebuilding this reserve to replace student technology.
- Unappropriated amount after reservations is \$255,307
- 2019-20 P2 ADA reported at 261.66

2020-21 Budget

- 0% COLA and LCFF Base proration factor of -7.92%
- ADA for 2020-21 projected at 225
- 2020-21 revenues projected at \$3.6 million
- Total expenditures projected at \$4.1 million
- Ending balance before reservations is \$2.2 million
 - Decreasing reserve against economic uncertainties from 10% to 5%; it is \$208,336 for 2020-21
 - Decreasing reserve for capital outlay by \$85K
 - Student technology reserve is not being held at this time, will rebuild over a three year period

2019-20 Estimated Actuals compared to 2020-21 Proposed Budget

- \$344K less in LCFF funds
- Restricted estimated ending balance \$462K
- Overall projected loss of revenues is \$408K
- 2020-21 expenditures decreasing \$170K

As more information pertaining to student enrollment and the economic outlook becomes available, the board will be presented with an updated budget and/or a 45-day revision.

Chair Brescia inquired whether proposed changes in staffing are reflected in the 2020-21 budget. Ms. Bates confirmed that the fiscal savings presented in the next agenda item were factored into the budget.

Board Member Olivarria inquired about the reduction of capital outlay funds. Mr. Piette explained those funds were set aside approximately four years ago to build CTE auto shops on post, however there hasn't been much movement on those plans. With current budget shortfalls, now is the right time to use these funds to cover any deficits.

There was a motion and second to adopt the 2020-21 annual budget and COVID-19 written operations report for the Grizzly Challenge Charter School.
SMITH/GALVAN (5-0)

BRESCIA: YES

BUETHE: YES
GALVAN: YES
OLIVARRIA: YES
SMITH: YES

10.5 Approve Proposal to Consolidate Position of Director/Principal - Grizzly Challenge Charter School Principal, and Director of Alternative Education, San Luis Obispo County Office of Education, for the 2020-21 School Year

Due to the COVID-19 pandemic, local education agencies are facing budget deficits in the coming years. By consolidation of the Grizzly Challenge Charter School Director/Principal position, and the San Luis Obispo County Office of Education Director of Alternative Education position, there is a fiscal savings as well as an enhancement to the services provided to local students.

This item was presented by James Brescia, Ed.D., County Superintendent, San Luis Obispo County Office of Education, and Katherine Aaron, Assistant Superintendent, Student Programs and Services, San Luis Obispo County Office of Education. Dr. Brescia and Ms. Aaron discussed the reasoning for the request to consolidate the positions as well as Mr. Piette's qualifications for the position.

There was a motion and second to approve the proposal to consolidate position of Director/Principal - Grizzly Challenge Charter School Principal and Director of Alternative Education, San Luis Obispo County Office of Education for the 2020-21 school year. GALVAN/OLIVARRIA (5-0)

BRESCIA: YES
BUETHE: YES
GALVAN: YES
OLIVARRIA: YES
SMITH: YES

11.0 REPORT and INFORMATION

11.1 Charter School Administration

11.1.1 College and Career Access Pathways (CCAP) Agreement Between San Luis Obispo County Community College District (Cuesta) and San Luis Obispo County Office of Education – Grizzly Challenge Charter School

Mr. Piette presented the agreement, which outlines the duties and responsibilities of each party as they relate to providing affiliated educational courses through the Charter School as Dual Enrollment Courses.

This was for information/discussion only. Staff will bring the Agreement to the August 18, 2020 board meeting for approval.

Chair Brescia added that he would like to continue future discussions about CTE and additional opportunities coming forward.

11.1.2 Other

Mr. Piette reported the following:

- It's the end of the school year, but during COVID-19 shutdown, energies and outreach of school staff was phenomenal
 - Teachers, counselors, and paraeducators reaching out to kids and intervening with them every day
 - Daily mandatory live Zoom classes 9AM-12PM, and tutoring 1-3PM. Had a very strong showing for this. With a 100% high risk student body, there was well over 60% attendance rate in Zoom sessions.
 - This experience has emphasized the importance of the Post Residential piece of the program. Support of cadre and teachers falls away when students go home and students are left to struggle with lack of resources. With this experience, students went home, but still had daily engagement with staff. Hopeful we can use this experience to provide stronger support for future cycles as our kids go home.

Board Member Galvan inquired about graduation. Mr. Piette explained there will be three small drive-in ceremonies this Saturday at 9AM at Cuesta College, using the Performing Arts Center steps as a stage. Each ceremony will be 20-30 minutes. Families will be standing with their vehicles, maintaining social distancing guidelines, and wearing masks.

- Class 45 is scheduled to start July 19th. Mr. Piette has had discussions with LTC Flores, Director, Grizzly Youth Academy, as well as with the charter school's bargaining unit and the rest of the staff, on how students will be brought in, considering CDC and local public health department guidelines. Smaller class sizes and teacher face shields for clear visibility are a couple of the items that have been discussed with Dr. Penny Borenstein, Public Health Director, Public Health Department, and in frequent Superintendents' Council Meetings. Will continue communicating with our bargaining unit for a more formal plan to take to Dr. Borenstein for her review. In discussions with LTC Flores, expect incoming class 45 to be smaller. There will be approximately 75-80 students returning from this class.

11.2 National Guard Administration

LTC Francisco Flores, Director, reported the following:

11.2.1 Staffing Changes/Supervision

- Between now and August will lose 7 staff members due to transfers, terminations, retirements.
- In contact with the state personnel office, there will be a few staff members transferring in.
- Through the hiring process, hope to staff the differences between losses and current positions.

11.2.2 Service to the Community

No report.

11.2.3 Other

- Education and entire academy staff engaged in maintaining continuous contact with cadets and families, pertaining to their health and academic engagement. Received a lot of positive comments on teaching staff.
- GYA down to 7 military staff when National Guard was deployed for protests. Paul and his staff took the lead on graduation planning. Thanked Paul for handling this.
- 92 cadets requested to rollover to class 45. 80 cadets have completed the process to re-enroll. Will continue to work through the last 12.
- Currently at 157 incoming students for class 45. Target is 210-220. Typically have a mandate of 190 graduates at end of cycle. In contact with NGB headquarters regarding target enrollment for this class, but also nationwide. NGB is willing to take the hit for not meeting the target graduation rate. Expectation is that the target is met moving forward.

Chair Brescia inquired what the practice has been particularly with GYA staff while temperature checks and self-assessments are taking place as people enter the base. LTC Flores explained that medical screenings are taking place daily before any staff member reports to their place of duty. All staff are wearing masks and maintaining social distancing. Will continue to follow these practices into the next cycle, class 45.

LTC Flores further explained that he has been in communication with Dr. Borenstein's staff regarding a new system for batch testing that will increase the number of tests significantly as well as expedite the process.

11.3 Budget Report

(This is a standing information item)

No report.

11.4 Board of Directors

Board Members commended staff for all their hard work during these challenging times.

12.0 ADJOURNMENT

On a motion made by Board Member Galvan and seconded by Board Member Bueth, the meeting was adjourned at 4:55 p.m.

Unless otherwise announced, the next regular meeting of the Grizzly Challenge Charter School Board of Directors will be on Tuesday, August 18, 2020 at 3:45 p.m.

Respectfully submitted,

James J. Brescia, Ed.D.
Chair

**UNADOPTED
MINUTES of the
SPECIAL MEETING of the
GRIZZLY CHALLENGE CHARTER SCHOOL
BOARD OF DIRECTORS**

DATE/TIME OF MEETING: **July 14, 2020
2:00 p.m.**

PLACE OF MEETING: **Google Meet video conferencing platform**

TYPE OF MEETING: **Special**

MEMBERS PRESENT: **James J. Brescia, Chair, COL. Steven Buethe, Mr.
George Galvan, Mr. Juan Olivarría, Superintendent
Scott Smith (arrived 2:28 PM)**

MEMBERS ABSENT: **None**

**VISITORS/STAFF
PRESENT:** **Record on file.**

1.0 CALL TO ORDER AND PLEDGE OF ALLEGIANCE

The meeting was called to order by James J. Brescia, Chair, at 2:15 p.m., followed by the Pledge of Allegiance to the Flag.

2.0 ADOPTION OF AGENDA

There were no changes to the agenda.

There was a motion and second to adopt the agenda as presented. GALVAN/BUETHE (4-0)

BRESCIA: YES
BUETHE: YES
GALVAN: YES
OLIVARRIA: YES
SMITH: ABSENT

3.0 PUBLIC COMMENT

Government Code 54954.3 provides that, before or during the Board's consideration of an item, the public may address the Board directly on any item of interest that is within the Board's purview, provided that no action shall be taken on any item not appearing on the agenda unless otherwise authorized by Government Code 54954.2(b). Further, to ensure the intent of Government Code 54954.3(a) is carried out, the Board may impose

reasonable regulations including limiting the amount of time allocated for public testimony on particular issues and for each individual speaker. Each person is limited to three minutes unless the Board provides direction to the contrary.

There were no comments from the public to address the Board.

4.0 DISCUSSION/ACTION ITEM(S)

4.1 Legislation

This item is on the agenda to allow the Board to act on last minute information regarding legislation.

Chair Brescia commented that there is proposed language pertaining to liability for employees and agencies specific to COVID-19 that is moving forward now in the state legislature and at the federal level. There is also legislation moving forward on documentation and accountability for student contact. Grizzly was exemplary in documenting and connecting with students during the COVID-19 move to distance learning, so no concerns on Grizzly being out of compliance.

4.2 Discussion on Reopening of Grizzly Youth Academy

Board discussed resuming the residential program for the first time since closure in March 2020.

Board members discussed concerns regarding reopening, particularly the shortage of testing, whether it is possible to test several hundred students and receive results in a timely manner, the likelihood of San Luis Obispo moving to an at-risk county in the coming days, and the risk of several hundred students entering the county from other counties throughout the state with a stay-at-home order currently in place. Without someone from the Public Health Department (HD) in the meeting to address these concerns, some board members felt it may be imprudent to reopen.

LTC Francisco Flores, Director, Grizzly Youth Academy, explained he has coordinated with the HD to test all staff this Thursday morning. The HD has committed to having the results back within 48 hours. LTC Flores has also coordinated with the HD to have all incoming students tested as they arrive on intake day. The HD has committed to having these results back by close of business, same day.

Board Member Galvan requested that Chair Brescia contact the Dr. Penny Borenstein, Public Health Director, Public Health Department, today or tomorrow morning at the latest to address the concerns discussed. Chair Brescia sent a text message to Dr. Borenstein during the meeting, to which she replied confirming LTC Flores' report.

Chair Brescia stated he will share the board's concerns with Brigadier General Peter Cross, Commander, Youth & Community Programs Task Force, California Military Department, but ultimately the decision to reopen is under the purview of the National Guard. Mr. Paul Piette, Principal, Grizzly ChalleNGe Charter School, added that while the Charter School board doesn't have the authority to decide whether students come to the academy, it is included in decisions. If students do come, then the Board's decision is the school's instruction model - in person or distance.

School staff members echoed some of the concerns of board members, but also specifically the lack of ventilation in classrooms. The five newer classroom buildings and the administration building do not have windows that open. Furthermore, centrally controlled thermostats were recently installed in all school buildings, preventing staff from adjusting for proper ventilation. Mr. Piette added that he shared these concerns with General Cross and LTC Flores, who later spoke with Dr. Borenstein. Mr. Piette was informed that the issue wasn't a high priority. Chair Brescia assured staff that he will communicate directly with General Cross on the ventilation concerns, and will work with LTC Flores and Mr. Piette to do whatever is possible to assist in that area.

4.3 Approve the Grizzly ChalleNGe Charter School Reopening Plan for the 2020-21 School Year

Mr. Piette presented the Charter School Reopening Plan for the 2020-21 school year for Board approval.

- As per the guidance of the California Department of Public Health and the San Luis Obispo Public Health Department, as many mitigating factors as possible must be practiced pertaining to COVID-19. This plan provides for almost all possible mitigating actions. Following are highlights:
 - Social distancing mandates will restrict class sizes to 15 and under in order to maintain 6 feet distance between students and teachers.
 - All staff and students must wear a mask indoors, and outdoors when unable to social distance.
 - Daily temperature and self assessment checks for all staff and students.
 - If staff or students have symptoms, they are not to come to school. Staff have the option of going to a doctor and getting a confirmed test; if they do not go to the doctor, they must wait 10 days from onset of symptoms and 3 days from onset of fever.
 - Cohort style instruction - one group of students come to campus in the AM, and another group in PM.
 - No field trips around the public; possibly outdoor field trips, but only with GYA staff; no community service events.

Board Member Galvan inquired about food service. LTC Flores confirmed the meal provider is willing to abide by GYA's requests for daily temperature and screening checks.

Board Member Olivarria inquired if multiple students test positive for COVID-19 on intake, will GYA be sending home just those students or all students, and whether there is a plan to retest at some point. LTC Flores confirmed only the student that tests positive will be sent home, and there is not a plan to retest as of now. Board Member Olivarria inquired about family events this cycle. LTC Flores explained there will be no visitors to the academy at this time. If things don't improve, then family day will be canceled.

There was a motion and second to approve the Grizzly Challenge Charter School Reopening Plan for the 2020-21 School Year. GALVAN/BUETHE (5-0)

BRESCIA: YES
BUETHE: YES
GALVAN: YES
OLIVARRIA: YES
SMITH: YES

5.0 ADJOURNMENT

Chair, Brescia adjourned the meeting at 3:20 p.m.

Unless otherwise announced, the next regular meeting of the Grizzly Challenge Charter School Board of Directors will be on Tuesday, August 18, 2020 at 3:45 p.m.

Respectfully submitted,

James J. Brescia, Ed.D.
Chair



**GRIZZLY CHALLENGE CHARTER SCHOOL
CLASSIFIED HUMAN RESOURCES ACTION REPORT**

Month: October 2019 – June 2020

NAME	CLASSIFICATION AND STATUS	SALARY	EFFECTIVE DATE
------	---------------------------	--------	----------------

NEW EMPLOYEES:

Cynthia Mauch	Registrar	\$27.35/hr	4/1/2020
---------------	-----------	------------	----------

RESIGNATIONS:

Rebecca French	Registrar	\$28.70/hr	3/31/2020
----------------	-----------	------------	-----------

SUBMITTED BY:

Thomas Alvarez
Chief Human Resources Officer

8/4/2020
Date

Karen Woodruff

8/3/2020

Karen Woodruff
Confidential Human Resources Specialist

Date

**GRIZZLY CHALLENGE CHARTER SCHOOL
BOARD OF DIRECTORS
721 MENDOCINO AVENUE
SAN LUIS OBISPO, CA 93405**

AGENDA ITEM BACK-UP SHEET

AGENDA ITEM: 5.1

Legislation

This item is on the agenda to allow the Board to act on last minute information regarding legislation.

FISCAL IMPLICATIONS:

None

Submitted by:



Paul Piette, Principal/Director

**GRIZZLY CHALLENGE CHARTER SCHOOL
BOARD MEETING: August 18, 2020**

**GRIZZLY CHALLENGE CHARTER SCHOOL
BOARD OF DIRECTORS
721 MENDOCINO AVENUE
SAN LUIS OBISPO, CA 93405**

AGENDA ITEM BACK-UP SHEET

AGENDA ITEM: 5.2

**Approve Grizzly Challenge Charter School's
Enrollment Meets the Dashboard Alternative School
Status (DASS)**

The DASS participation form is used by alternative schools of choice and charter schools that serve high-risk students.

The DASS criteria requires the school to have an unduplicated count of at least 70 percent of the schools' total enrollment composed of the following high-risk student groups: expelled; suspended; wards of the court; pregnant and/or parenting; recovered dropouts; habitually truant or habitually insubordinate and disorderly; retained more than once in kindergarten through grade eight; credit deficient; gap in enrollment; high level of transiency; Foster Youth; Homeless Youth; or emotionally disturbed students.

The charter school board must certify that the school's enrollment meets the DASS criteria as an agenda item. The certification covers a three-year period.

FISCAL IMPLICATIONS:

None

RECOMMENDATION:

**Approve Grizzly Challenge Charter School's
Enrollment Meets the Dashboard Alternative School
Status (DASS)**

ROLL CALL VOTE

Submitted by:



Paul Piette, Principal/Director

**GRIZZLY CHALLENGE CHARTER SCHOOL
BOARD MEETING: August 18, 2020**

**Dashboard Alternative School Status (DASS)
Eligibility Certification**

CDE Use Only	
Date Reviewed	
Date Approved	
Date Denied	
Reviewer	

This Certification Covers a Three-Year Period

School Type (*check one*): ☐ Alternative School of Choice ☒ Charter School

School Information

40104050101725

County-District-School (CDS) Code

Grizzly Challenge Charter School

School Name

San Luis Obispo

County Name

San Luis Obispo COE

District Name

DASS Coordinator

Paul Piette

Coordinator's Name

805-782-6819

Area Code and Phone Number

Director

Title

ppiette@mygya.com

E-mail Address

Signatures of Certification

The undersigned, hereby certify that the percentages of high-risk students stated on the DASS Participation Form are true and correct.

Paul Piette

School Principal's Name



Signature and Date Certified

Paul Piette

Superintendent's or
Charter School Administrator's Name



Signature and Date Certified

Dr. James Brescia

Board President's Name

Signature and Date Certified

Note: This form and all supporting documents must be submitted to CDE for DASS Participation.

**GRIZZLY CHALLENGE CHARTER SCHOOL
BOARD OF DIRECTORS
721 MENDOCINO AVENUE
SAN LUIS OBISPO, CA 93405**

AGENDA ITEM BACK-UP SHEET

AGENDA ITEM: 5.3

**Approve College and Career Access Pathways (CCAP)
Agreement between San Luis Obispo County
Community College District (Cuesta) and San Luis
Obispo County Office of Education – Grizzly
ChalleNGe Charter School for 2020-21 School Year**

This agreement outlines the duties and responsibilities of each party as they related to providing affiliated educational courses through the Charter Schools as Dual Enrollment Courses. The agreement was presented to the Board at the June 16, 2020 board meeting as an information item. There were no changes made.

FISCAL IMPLICATIONS:

Payment of \$1,500 per section by Cuesta College to the Charter School, including \$500 to each instructor as a stipend per instructional agreement. Payment per section includes recognition of the provision of classroom facilities.

RECOMMENDATION:

**Approve College and Career Access Pathways (CCAP)
Agreement between San Luis Obispo County
Community College District (Cuesta) and San Luis
Obispo County Office of Education – Grizzly
ChalleNGe Charter School for 2020-21 School Year**

ROLL CALL VOTE



Submitted by: _____

Paul Piette, Principal/Director

**GRIZZLY CHALLENGE CHARTER SCHOOL
BOARD MEETING: August 18, 2020**

**COLLEGE AND CAREER ACCESS PATHWAYS (CCAP) AGREEMENT BETWEEN
SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT
AND GRIZZLY CHALLENGE CHARTER SCHOOL**

This Agreement is made and entered into by and between the SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT and the **GRIZZLY CHALLENGE CHARTER SCHOOL** for the purpose of outlining the duties and responsibilities of each party as they relate to providing affiliated educational courses through **GRIZZLY CHALLENGE CHARTER SCHOOL AS DUAL ENROLLMENT COURSES**. The intent of the Cuesta College Dual Enrollment program is to provide educational enrichment opportunities for a limited number of eligible high school students, rather than to reduce current course requirements of secondary schools, and also to help ensure a smoother transition from high school to college for students by providing them with greater exposure to the collegiate atmosphere (California Education Code 48800). In addition, the courses offered for students who may not already be college bound or who are underrepresented in higher education, with the goal of developing seamless pathways from high school to community college for career education or preparation for transfer, improving high school graduation rates, or helping students achieve college and career readiness.

SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT and **GRIZZLY CHALLENGE CHARTER SCHOOL** mutually agree as follows:

I. RESPONSIBILITIES OF SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT

A. SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT shall offer the following approved educational courses to be taught, supervised and administered through **GRIZZLY CHALLENGE CHARTER SCHOOL AS A DUAL ENROLLMENT COURSE** during the regular school day (7:00 AM-3:00PM)

Course Name	Location	Scope/Nature	Total Number of HS Students	Total Number of FTES Estimated*
CAREER PLANNING: COMPREHENSIVE (PEDS 110)	GRIZZLY CHALLENGE CHARTER SCHOOL; 721 Mendocino Ave, San Luis Obispo, CA	16 semester sections; 54 contact hours	450	46.29

**Calculation is based off positive attendance accounting formula at full participation. This would be the maximum FTES eligible.*

PEDS 110, Career Planning: Comprehensive is a 3-unit course that allows students to learn the necessary skills to plan, adapt, and create a realistic career and educational plan that they can later adjust based on their individual values, beliefs, and goals

Sections of this course will be offered at the locations identified above at the request of GRIZZLY CHALLENGE CHARTER SCHOOL. These courses(s) will be offered as dual enrollment whereby students are simultaneously enrolled in a course offered at the above location(s) that will generate both high school and college credit.

The course will be delivered by GRIZZLY CHALLENGE CHARTER SCHOOL instructors who meet minimum qualifications for instruction with SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT and agree to complete all duties outlined in the instructor agreement. If the course is taught through distance education, it will be taught by Cuesta College faculty in collaboration with high school instructors.

In addition, the course will be approved as a college course by the Board of Trustees and the instruction must contain the approved course content as well as maintain the rigor intended.

B.SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT will provide training to instructors and staff on the curriculum, lesson preparation, content delivery, and dual enrollment registration procedures.

SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT will also establish and assess student learning outcomes for each course and perform course and program improvements as warranted. In addition, SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT will provide evaluation and oversight of all instruction to ensure all Title 5 and Education Code requirements are met.

At this time, all courses offered through the CCAP will be for credit and degree applicable only. However, if a course is deemed remedial or noncredit, the following certification applies: *Any remedial course taught by community college faculty (which includes a qualified high school teacher teaching a college course as an "employee" of the community college district pursuant to CCR, Title 5 Section 58058(b)) at a partnering high school campus shall be offered only to high school students who do not meet their grade level standard in math, English, or both based on an interim assessment in grade 10 or 11, as determined by the partnering school district, and that the delivery of these remedial courses shall involve a collaborative effort between high school and community college faculty to deliver an innovative remediation course as an intervention in the student's junior or senior year to ensure the student is prepared for college-level work upon high school graduation. EC § 76004(n)*

C. SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT shall provide a curriculum coordinator, Director of Workforce and Economic Development (PEDS 110), and designated faculty from all represented department areas per the CCFT MOU, to work with the Training Coordinator for each site, the Director of Career Education and the Operational Department, Dual Enrollment Office at Cuesta College. Said Coordinator shall act as the Training Co-Director for all DISTRICT-sponsored educational courses taught through GRIZZLY CHALLENGE CHARTER SCHOOL. In addition, all administrative functions will be coordinated through the Supervisor, CTE Grants, Categorical Projects, and Dual Enrollment.

As of July 1, 2020, the following have been identified as the OPERATIONAL coordinator at each site:

CUESTA COLLEGE SABRINA ROBERTSON, SUPVR, GRANTS AND DUAL ENROLLMENT
GRIZZLY CHALLENGE CHARTER SCHOOL PAUL PIETTE, PRINCIPAL

D. SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT shall assist GRIZZLY CHALLENGE CHARTER SCHOOL in registration and other support services to students in order to adequately manage and control its course offerings. Students who complete the application process for special part time students, including a completed permit to enroll form, have the option of earning college credit by successfully completing the course requirements. In addition, any units completed through a CCAP agreement by a student will count toward eligibility for priority registration (AB 30).

In response to AB 30, Cuesta College will simplify the application and registration process. In response to the new regulations, Cuesta College is in the process of piloting online permit to enroll forms for Fall 2020 and is in discussion about how to simplify the application process.

All high school participants will be exempt from any fees, including the following: nonresident fees, associated students fee, health fee, textbooks, supplies, materials, or equipment to participate in the course per Education Code, section 49011.

E. SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT shall, establish, ensure and maintain control of college level courses offered in its name. The District shall provide an instructor orientation, instructors manual, course outlines, curriculum materials and testing and grading procedures as well as other materials/resources as may be applicable.

F. SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT shall maintain the exclusive right to control and direct the instructional activities of any instructor offering college level courses in its name.

G. SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT shall maintain the exclusive discretion to approve or not approve instructors offering courses for dual enrollment in its name. Any instructor who is hired to teach an approved course by GRIZZLY CHALLENGE CHARTER SCHOOL after the commencement of this agreement will be required to be reviewed by Cuesta College prior to be approved through the approved curriculum review process.

H. SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT, prior to establishing a vocational or occupational training program (career technical education programs), shall conduct a job market study of the labor market area, and determine whether the results justify the proposed educational program. In addition, all career education CCAP programs will consult the San Luis Obispo Workforce Investment Board for alignment to regional and state labor markets. (AB 30)

I. SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT shall evaluate instruction, such evaluation will be limited to the assessment of student learning outcomes and that offering maintain collegiate rigor.

A list of instructors, their qualification to teach the courses listed above in Paragraph A, and the description of the evaluation process to be used, will be kept on file in the Human Resources, at SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT.

J. SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT shall ensure that course offerings meet all appropriate State of California Code of Regulations (hereinafter referred to as "Title 5") and State of California Education Code (hereinafter referred to as "Education Code") requirements.

K. SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT hereby certifies that it is not receiving full compensation for the direct education costs of the courses described herein from any public or private agency, individual or group. SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT is responsible for obtaining certification verifying that the instructional activities are not fully funded by other sources from GRIZZLY CHALLENGE CHARTER SCHOOL (Title 5, § 58051.5; Ed. Code, § 84752).

L. The criteria for students to participate in these courses will be aligned with current Board Policy (BP 5011) which states:

To be considered for admission as a special part-time student, the student must meet the eligibility standards as established in Education Code Section 48800 and 76001. To be admitted, the student must complete the following:

- A Cuesta College admission application.
- A Permit to Enroll with parental/guardian signed consent and principal signed approval of the school attended prior to the Cuesta term the student wishes to attend. (The Principal may provide authorization of designees to the Director of Admissions & Records to sign approval on the Permit to Enroll form.). The principal will review the academic record and certify that the student demonstrated adequate preparation and can benefit from advanced scholastic and/or vocational education at Cuesta College.
- The permit to enroll form will also be signed by the student's counselor verifying the student's enrollment in a minimum of 240 minutes per regular school day of no Cuesta College course in order to participate in Dual Enrollment.
- The parent/guardian must sign the Permit to Enroll form, authorizing attendance at Cuesta College. The parent/guardian must also acknowledge that the student will be expected to conform to all college policies and release of information will fall under the Family Education Privacy and Rights Act (FERPA).
- The permit to enroll form will be signed by the student indicating the release of educational information can be given to their high school counselor and/or principal.
- Students are required and agree to policies and procedures as outlined by Board Policy, including student code of conduct. Students are responsible for following all posted withdrawal policies and must notify either the Dual Enrollment Office or Admissions and records within the deadlines.
- Students may not exceed 11.99 units in Fall or Spring semester and 9 units in the Summer Session.

M. San Luis Obispo County Community College District certifies that the above mentioned courses offered at **GRIZZLY CHALLENGE CHARTER SCHOOL** do not reduce access to the same course offered on any of the Cuesta College campuses and there is no current wait list.

If a course listed within the CCAP Agreement, becomes oversubscribed or has a waiting list at the close of registration on the college campus and before the instruction of the CCAP course begins, the course may not be offered. However, if instruction of CCAP course has already begun, the course cannot be offered may not be offered in any subsequent educational term unless or until the community college alleviates the course wait list or oversubscription issue at the community college level.

N. San Luis Obispo County Community College District certifies that this partnership is consistent with the core mission of the community colleges pursuant to Section 66010.4 and that pupils participating will not lead to displacement of otherwise eligible adults.

O. Pursuant to Section 76004, Education Code, for purposes for allowance and apportionments from Section B of the State School Fund, these courses shall be conducted as

a **closed course** on the high school campus as the offerings are during the regular school day and have met all conditional component. San Luis Obispo County Community College District shall be credited with those units of full-time equivalent students attributable to the attendance of eligible high school pupils, excluding any waived nonresidents, provided no school district has received reimbursement for the same instructional activity.

P. If for any reason a community college instructor were to teach at GRIZZLY CHALLENGE CHARTER SCHOOL, the instructor would not have been convicted of any sex offense as defined in ECS 87010 or any controlled substance offense as defined in ECS 87011 and have not displaced or resulted in the termination of an existing high school teacher teaching the same course on that high school campus.

II. RESPONSIBILITIES OF GRIZZLY CHALLENGE CHARTER SCHOOL

A. GRIZZLY CHALLENGE CHARTER SCHOOL will provide classroom space at no cost at the following locations:

GRIZZLY CHALLENGE CHARTER SCHOOL
721 Mendocino Ave, San Luis Obispo, CA

B. GRIZZLY CHALLENGE CHARTER SCHOOL shall provide instructors, facilities, equipment, materials, day-to-day management support, and all other related overhead necessary to conduct the courses described in Paragraph 1. This agreement certifies that all instructors are employed by the existing secondary district and have not displaced or resulted in the termination of an existing community college faculty member teaching the same course at Cuesta College

GRIZZLY CHALLENGE CHARTER SCHOOL will be responsible for all reporting responsibilities pursuant to applicable federal teacher quality mandates.

GRIZZLY CHALLENGE CHARTER SCHOOL will ensure that all courses offered in this agreement will offered uniquely during the scheduled period and scheduled periods within the bell schedule will be honored. The master schedule will be sent to SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT no later than June 30.

C. GRIZZLY CHALLENGE CHARTER SCHOOL shall provide instruction, supervision and evaluation of students in accordance with existing SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT policies, procedures and accreditation requirements. GRIZZLY CHALLENGE CHARTER SCHOOL is also responsible for assignment monitoring and reporting to the county office of education as the employer of record.

- D. GRIZZLY CHALLENGE CHARTER SCHOOL shall cooperate with the SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT to ensure that all personnel, equipment, and materials used in carrying out its responsibilities under this contract conform to the Education Code and Title 5 mandated standards governing instructional programs, including class hours sufficient to meet performance objectives.

In addition, GRIZZLY CHALLENGE CHARTER SCHOOL shall allow all instructors to participate in professional development SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT deems necessary.

- E. GRIZZLY CHALLENGE CHARTER SCHOOL shall use the money received as compensation for services under this contract for the purpose of providing education and training to the students enrolled in its courses.
- F. GRIZZLY CHALLENGE CHARTER SCHOOL shall maintain records of student attendance and achievement. These records will be open for review at all times by officials of the SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT in accordance with existing policies related to student records. In addition, SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT will maintain print copies of all high school campus dual enrollment sections for a period of at least three years. (CCCCO Legal Advisory 05-01, #7).
- G. GRIZZLY CHALLENGE CHARTER SCHOOL shall ensure that the faculty teaching different sections of the same course teach in a manner consistent with the approved outline of record for that course, and that students are held to a comparable level of rigor, participate in program improvement processes and student learning outcome assessment.

III. PAYMENT FOR SERVICES

In consideration for the services provided, SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT shall pay GRIZZLY CHALLENGE CHARTER SCHOOL \$1,500 per section offered, which includes at least \$500 to each instructor as a stipend per instructional agreement. Payment per section includes recognition of the provision of classroom facilities per item II. A., as well as GRIZZLY CHALLENGE CHARTER SCHOOLS's indirect and administrative costs. A payment memo will be sent by San Luis Obispo County Community College District at the end of each semester based on final number of sections.

Instructional hours are defined as those hours that are reported on the District's CCFS320, California Community College's Apportionment Attendance Reports, and are subject to audit by the SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT's

independent auditor, the K12 DISTRICT, and the California Community College Chancellor's Office.

Both the GRIZZLY CHALLENGE CHARTER SCHOOL and SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT, by executing this contract, certify that the instructional activity to be conducted will not be fully funded by other sources. (Title 5, California Code of Regulations, §58051.5.)

IV. MISCELLANEOUS

- A. If any of the provision of this contract are found to be, or become contrary to State law or regulations or court decisions, SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT and the GRIZZLY CHALLENGE CHARTER SCHOOL agree that the contract shall be renegotiated as it relates to said provision, without affecting the balance or intent of this contract.
- B. The SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT agrees to indemnify and hold harmless the GRIZZLY CHALLENGE CHARTER SCHOOL and its authorized agents, officers, volunteers, and employees against any and all claims or actions arising from SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT negligent acts, errors or omissions and for any cost or expense incurred by the GRIZZLY CHALLENGE CHARTER SCHOOL on account of any claim therefore.
- C. The GRIZZLY CHALLENGE CHARTER SCHOOL agrees to indemnify and hold harmless the SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT and its authorized agents, officers, volunteers, and employees against any and all claims or actions arising from the GRIZZLY CHALLENGE CHARTER SCHOOL's negligent acts, errors or omissions and for any cost or expense incurred by the SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT on account of any claim therefore.
- D. The term of this Agreement shall be for a period of one (1) year upon agreement in writing by both parties. Notwithstanding the foregoing, either District may terminate this contract with or without cause, upon 30 days written.
- E. GRIZZLY CHALLENGE CHARTER SCHOOL, its employees and agents release SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT from liability for claims arising due to illness or bodily injury in excess of this standard coverage.
- F. Both parties will ensure that ancillary and support services are provided for students Both parties will ensure that ancillary and support services are provided for students. Dual

enrollment and enrichment students with disabilities will be provided services under their IEP/504 plans by the high school if any of the following criteria are met:

- Class is held during the regular school hours
- Class is taught by a high school instructor
- Class is offered to a high school specifically
- The instructor of the class is paid by the high school
- Class is held on the high school campus.

Cuesta College Disabled Student Programs and Services (DSPS) will provide accommodations to students with disabilities if the courses do not meet any of the above criteria.

Cuesta College strives to provide access to educational opportunities for all students. Academic adjustments, auxiliary aids, services and/or instruction for students with disabilities taking college coursework are substantially different from services in high school. Secondary education and post-secondary education function under distinctly separate laws.

Cuesta College abides by the Americans with Disabilities Act and Section 504 of the Rehabilitation Act of 1973, which states: "No otherwise qualified persona shall, on the basis of a disability, be excluded from participation in, be denied the benefits of, or otherwise be subjected to discrimination under any academic or other postsecondary education aid, benefits, or services." In order for students with disabilities to receive accommodations from Cuesta College Disabled Student Programs and Services (DSPS), a student must apply for DSPS services

(https://www.cuesta.edu/student/studentservices/dsps/dsps_application.html) and provide documentation from an appropriate professional or a copy of the Individualized Education Plan (I.E.P.) or 504. Student will then receive a request for intake appointment with a specialist to develop an Academic Accommodation Plan.

- G. Both parties will comply will all applicable state and federal privacy laws.
- H. Both parties, San Luis Obispo County Community College District and GRIZZLY CHALLENGE CHARTER SCHOOL, certify that this agreement and activities comply with local collective bargaining agreements.
- I. Both parties, San Luis Obispo County Community College District and GRIZZLY CHALLENGE CHARTER SCHOOL, certify that all state and federal reporting requirements regarding the qualifications of teachers teaching the above CCAP partnership course(s). In addition, both parties will work to report accurately any other data, including College and Career Readiness Indicators, within the parameters of current Education Code(s).

J. San Luis Obispo County Community College District, in conjunction with GRIZZLY CHALLENGE CHARTER SCHOOL, shall report annually to the office of the Chancellor of the California Community Colleges all of the following information:

- . The total number of high school pupils by school site enrolled in each CCAP partnership, aggregated by gender and ethnicity, and reported in compliance with all applicable state and federal privacy laws.
- . The total number of community college courses by course category and type and by school site enrolled in by CCAP partnership participants.
- . The total number and percentage of successful course completions, by course category and type and by school site, of CCAP partnership participants. The total number of Full-Time Equivalent Student (FTES) generated by CCAP partnership participants

Any and all notices required to be given hereunder shall be deemed given when personally delivered or deposited in the U.S. mail, certified, postage prepared to the following address:

District: SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT
Administrative Services
PO Box 8106
San Luis Obispo, CA 93403

District: GRIZZLY CHALLENGE CHARTER SCHOOL
721 Mendocino Ave,
San Luis Obispo, CA

SAN LUIS OBISPO COUNTY COMMUNITY COLLEGE DISTRICT

VICE SUPERINTENDENT, ADMINISTRATIVE SERVICES

GRIZZLY CHALLENGE CHARTER SCHOOL

GRIZZLY CHALLENGE CHARTER SCHOOL

**GRIZZLY CHALLENGE CHARTER SCHOOL
BOARD OF DIRECTORS
721 MENDOCINO AVENUE
SAN LUIS OBISPO, CA 93405**

AGENDA ITEM BACK-UP SHEET

AGENDA ITEM: 5.4

**Approve the Grizzly Challenge Charter School Report
of Unaudited Actuals for the 2019-20 Fiscal Year**

The Charter School is requesting Board of Directors approval on the unaudited actuals report for the fiscal year ending June 30, 2020.

Staff has closed the books for 2019-20 and is presenting the required annual report on the unaudited actual balances.

Charter schools must submit the completed forms to their authorizing agencies by September 15, 2020.

FISCAL IMPLICATIONS:

None

RECOMMENDATION:

**Approve Grizzly Challenge Charter School Report of
Unaudited Actuals for the 2019-20 School Year**

ROLL CALL VOTE



Submitted by: _____

Paul Piette, Principal/Director

**GRIZZLY CHALLENGE CHARTER SCHOOL
BOARD MEETING: August 18, 2020**



Providing A Second Chance for At-Risk Youth

Camp San Luis Obispo • 721 Mendocino Ave San Luis Obispo CA, 93405 • 805-782-6882 • Fax 805-706-8531

2019-2020

GRIZZLY CHALLENGE

CHARTER SCHOOL

Unaudited Actuals

Charter Number: 0566

To the entity that approved the charter school:

2019-20 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: _____ Date: _____
Charter School Official
(Original signature required)

Printed Name: _____ Title: _____

To the County Superintendent of Schools:

2019-20 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: _____ Date: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: _____ Title: _____

To the Superintendent of Public Instruction:

2019-20 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100(a).

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

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Katy Bates

Name

Accounting Manager

Title

805-782-7315

Telephone

kbates@slocos.org

E-mail Address

For Charter School:

Katy Bates

Name

Accounting Manager

Title

805-782-7315

Telephone

kbates@slocos.org

E-mail Address

GRIZZLY CHALLENGE CHARTER SCHOOL 2019-20 Unaudited Actuals

CATEGORIES	Unaudited Actuals Unrestricted	Unaudited Actuals Restricted	Unaudited Actuals 2019- 20 Total
Revenues			
Revenue Limit Sources	3,246,661	81,479	3,328,140
Federal Revenue	0	449,766	449,766
Other State Revenue	49,194	164,352	213,546
Other Local Revenue	104,789	159,822	264,610
Total Revenues	3,400,644	855,418	4,256,062
Expenditures			
Certificated Salaries	1,422,263	381,045	1,803,308
Classified Salaries	302,783	163,198	465,981
Employee Benefits	525,347	310,513	835,860
Books & Supplies	207,641	32,906	240,547
Services & Operating	549,827	60,293	610,119
Capital Outlay	0	31,574	31,574
Total Expenditures	3,007,861	979,529	3,987,390
Contributions to/from	(126,189)	126,189	0
Change Fund Balance	266,614	2,079	268,692
Beginning Balance	2,709,254	426,032	3,135,286
Net Change	266,614	2,079	268,692
Ending Balance	2,975,848	428,111	3,403,959
10 % Reserve level	385,064		385,064
Reserve for Capital Outlay	1,655,344		1,655,344
Reserve for Technology replacement	150,000		150,000
Legally Restricted	67,692	428,111	495,803
Unappropriated Amount	717,768	0	717,768

2019-20 P2 funded ADA = 261.66

* 5xxx includes SLOCOE's admin fee,
8% of total expenditures. For 19-20 this is
\$281,526

2019-20 Unaudited Actuals				2020-21 Budget 45 day Revise				Difference	Explanation of changes
CATEGORIES	Unrestricted Actuals	Restricted Actuals	Unaudited Actuals combined	Unrestricted budget	Restricted budget	45 day revise combined total			
Revenues									
Revenue Limit Sources	3,246,661	81,479	3,328,140	3,236,482	95,206	3,331,688	3,548		
Federal Revenue	0	449,766	449,766	0	472,179	472,179	22,413		Increase to Title I and Federal SpEd
Other State Revenue	49,194	164,352	213,546	50,183	157,574	207,757	(5,789)		-2019-20 one time funding - lowest performing student block grant
Other Local Revenue	159,822	159,822	264,610	181,011	103,521	284,532	19,922		Increase to State Special Education funding, increase to projected unrestricted revenues
Total Revenues	3,400,644	855,418	4,256,062	3,467,676	828,480	4,296,156	40,094		Overall increase to revenue
Expenditures									
Certificated Salaries	1,422,263	381,045	1,803,308	1,485,971	335,419	1,821,390	18,082		
Classified Salaries	302,783	163,198	465,981	420,974	163,549	584,523	118,542		
Employee Benefits	525,347	310,513	835,860	564,221	318,218	882,439	46,579		carryover not yet posted
Books & Supplies	207,641	32,906	240,547	155,107	0	155,107	(85,440)		
Services & Operating	549,827	60,293	610,119	673,467	30,965	704,432	94,313		
Capital Outlay	0	31,574	31,574	0	0	0	(31,574)		One time purchase in 2019-20, new van
Total Expenditures	3,007,861	979,529	3,987,390	3,299,740	848,151	4,147,891	160,501		Overall increase in expenditures
Contributions to/from	(126,189)	126,189	0	(19,671)	19,671	0			
Change Fund Balance	266,614	2,079	268,692	167,386	(19,671)	148,265	268,694		
Beginning Balance	2,709,254	426,032	3,135,286	2,975,668	428,112	3,403,980			
Net Change	266,614	2,079	268,692	148,265	0	148,265			
Audit Adjustments			0			0			
Other Restatements									
Ending Balance	2,975,846	428,111	3,403,959	3,124,133	428,112	3,552,245	148,286		
10 % Reserve level	385,064		385,064	414,789		414,789	29,725		
Reserve for Capital Outlay	1,655,344		1,655,344	1,655,344		1,655,344	0		
Reserve for Tech replacement	150,000		150,000	150,000		150,000	0		
COVID Related Technology Support	67,692	428,111	495,803	250,000	428,112	250,000	21		
Legally Restricted				67,712		495,824			
Unappropriated Amount	717,768	0	717,768	653,999	0	653,999	(63,769)		Change in Unappropriated amount
F2 funded ADA for 2019-20 is 261.66				Funded ADA 261.66					

* Sxxx includes SLOCOE's admin fee, 8% of total expenditures. For 19-20 this is \$281,526

* Sxxx includes SLOCOE's admin fee, 8% of total expenditures. For 20-21 this is estimated at \$330,341

			2019-20 Unaudited Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	3,246,661.00	81,479.00	3,328,140.00	3,236,482.00	95,206.00	3,331,688.00	0.1%
2) Federal Revenue		8100-8299	0.00	449,765.59	449,765.59	0.00	472,179.00	472,179.00	5.0%
3) Other State Revenue		8300-8599	49,194.36	164,351.97	213,546.33	50,183.00	157,574.00	207,757.00	-2.7%
4) Other Local Revenue		8600-8799	104,788.66	159,821.75	264,610.41	181,011.00	103,521.00	284,532.00	7.5%
5) TOTAL REVENUES			3,400,644.02	855,418.31	4,256,062.33	3,467,676.00	828,480.00	4,296,156.00	0.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,422,263.42	381,044.88	1,803,308.30	1,485,971.00	335,419.00	1,821,390.00	1.0%
2) Classified Salaries		2000-2999	302,782.84	163,197.70	465,980.54	420,974.00	163,549.00	584,523.00	25.4%
3) Employee Benefits		3000-3999	525,347.46	310,512.61	835,860.07	564,221.00	318,218.00	882,439.00	5.6%
4) Books and Supplies		4000-4999	207,604.78	32,906.32	240,511.10	155,107.00	0.00	155,107.00	-35.5%
5) Services and Other Operating Expenditures		5000-5999	549,842.77	60,292.70	610,135.47	673,467.00	30,965.00	704,432.00	15.5%
6) Capital Outlay		6000-6999	0.00	31,574.30	31,574.30	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES		7300-7399	3,007,841.27	979,528.51	3,987,369.78	3,299,740.00	848,151.00	4,147,891.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			392,802.75	(124,110.20)	268,692.55	167,936.00	(19,671.00)	148,265.00	-44.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In			8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out			7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources			8930-8979	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	0.0%
3) Contributions			8980-8999	(126,189.41)	126,189.41	0.00	(19,671.00)	19,671.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES				(126,189.41)	126,189.41	0.00	(19,671.00)	19,671.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)			266,613.34	2,079.21	268,692.55	148,265.00	0.00	148,265.00	-44.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,709,253.96	426,032.27	3,135,286.23	2,975,867.30	428,111.48	3,403,978.78	8.5%
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)			2,709,253.96	426,032.27	3,135,286.23	2,975,867.30	428,111.48	3,403,978.78	8.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,709,253.96	426,032.27	3,135,286.23	2,975,867.30	428,111.48	3,403,978.78	8.5%
2) Ending Balance, June 30 (E + F1e)			2,975,867.30	428,111.48	3,403,978.78	3,124,132.30	428,111.48	3,552,243.78	4.4%
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revolving Cash									
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	428,111.67	428,111.67	0.00	428,111.67	428,111.67	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,873,035.61	0.00	1,873,035.61	2,055,344.00	0.00	2,055,344.00	9.7%
Reserve for Capital Outlay		9780	1,655,344.00		1,655,344.00				
Reserve for Student Technology replac		9780	150,000.00		150,000.00				
Reserve for Capital Outlay		9780				1,655,344.00		1,655,344.00	
Reserve for Student Technology replac		9780				150,000.00		150,000.00	
CO-11D related technology support		9780				250,000.00		250,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	385,064.00	0.00	385,064.00	414,789.00	0.00	414,789.00	7.7%
Unassigned/Unappropriated Amount		9790	717,767.69	(0.19)	717,767.50	653,999.30	(0.19)	653,999.11	-8.9%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash		9110	2,994,386.74	422,043.02	3,416,429.76				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	70.00	0.00	70.00				
b) in Banks		9130	0.00	0.00	0.00				
c) in Revolving Cash Account		9135	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9140	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9150	0.00	0.00	0.00				
2) Investments		9200	720,105.00	53,834.27	773,939.27				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due to Grantor Government		9310	0.00	0.00	0.00				
5) Due to Other Funds		9320	0.00	0.00	0.00				
6) Stores		9330	0.00	0.00	0.00				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets									
9) TOTAL ASSETS			3,714,561.74	475,877.29	4,190,439.03				
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	738,694.44	47,765.81	786,460.25				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			738,694.44	47,765.81	786,460.25				
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	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<input type="checkbox"/> I agree with line F (G9 + H2) - (I6 + J2)			2,975,867.30	428,111.48	3,403,978.78				

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	2,943,709.00	0.00	2,943,709.00	2,919,689.00	0.00	2,919,689.00	-0.8%
Education Protection Account State Aid - Current Year		8012	263,779.00	0.00	263,779.00	260,347.00	0.00	260,347.00	-1.3%
State Aid - Prior Years		8019	(3,260.00)	0.00	(3,260.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest (P&I)									
Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt (R) Co. Board of Supp.		8070	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			3,204,228.00	0.00	3,204,228.00	3,180,036.00	0.00	3,180,036.00	-0.8%
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	42,433.00	0.00	42,433.00	56,446.00	0.00	56,446.00	33.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Property Taxes Transfers		8087	0.00	81,479.00	81,479.00	0.00	95,206.00	95,206.00	16.8%
LCFF/Revenue Limit Transfers - Prior Years		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			3,246,661.00	61,479.00	3,328,140.00	3,236,482.00	95,206.00	3,331,688.00	0.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8161	0.00	38,701.81	38,701.81	0.00	44,965.00	44,965.00	16.2%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		411,063.78	411,063.78		427,214.00	427,214.00	3.9%
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		0.00	0.00		0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PC) (P)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act				0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL FEDERAL REVENUE			0.00	449,765.59	449,765.59	0.00	472,179.00	472,179.00	5.0%
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	0.0%
All Other State Apportionments - Prior Years	All Other	8319		0.00	0.00		0.00	0.00	0.0%
Child Nutrition Programs									
Mandated Costs Reimbursements									
Lottery - Unrestricted and Instructional Materials									
Tax Relief Subventions									
Restricted Leves - Other									
Homeowners' Exemptions									
Other Subventions/In-Lieu Taxes									
Pass-Through Revenues from									
State Sources									
		8567	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 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	6367	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	152,571.00	152,571.00	0.00	144,785.00	144,785.00	-5.1%
TOTAL, OBJECT STATE REVENUE			49,194.36	164,351.97	213,546.33	50,183.00	157,574.00	207,757.00	-2.7%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	62,214.51	0.00	62,214.51	47,000.00	0.00	47,000.00	-24.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	34,610.00	123,299.75	157,909.75	134,011.00	50,560.00	184,571.00	16.9%
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									

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,964.15	0.00	7,964.15	0.00	0.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		36,522.00	36,522.00		52,961.00	52,961.00	45.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			104,788.66	159,821.75	264,610.41	181,011.00	103,521.00	284,532.00	7.5%
TOTAL, REVENUES			3,400,644.02	855,418.31	4,256,062.33	3,467,676.00	828,480.00	4,296,156.00	0.9%

			2019-20 Unaudited Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,119,165.27	196,733.22	1,315,898.49	1,168,849.00	143,583.00	1,312,432.00	-0.3%
Certificated Pupil Support Salaries		1200	128,045.75	98,506.38	226,552.13	134,852.00	102,127.00	236,979.00	4.6%
Certificated Supervisors' and Administrators' Salaries		1300	175,052.40	85,805.28	260,857.68	182,270.00	89,709.00	271,979.00	4.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,422,263.42	381,044.88	1,803,308.30	1,485,971.00	335,419.00	1,821,390.00	1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	58,764.60	89,861.34	148,645.94	183,458.00	85,621.00	269,079.00	81.0%
Classified Support Salaries		2200	67,053.78	73,316.36	140,370.14	62,244.00	77,928.00	140,172.00	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	154,861.68	0.00	154,861.68	148,830.00	0.00	148,830.00	-3.9%
Other Classified Salaries		2900	22,082.78	0.00	22,082.78	26,442.00	0.00	26,442.00	19.7%
TOTAL, CLASSIFIED SALARIES			302,762.84	163,197.70	465,960.54	420,974.00	163,549.00	584,523.00	25.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	233,499.02	160,277.40	393,776.42	245,376.00	208,849.00	454,225.00	15.4%
PERS		3201-3202	58,935.63	65,917.97	124,853.60	98,364.00	39,869.00	138,233.00	10.7%
OASDI/Medicare/Alternative		3301-3302	44,002.13	27,438.58	71,440.71	41,508.00	15,690.00	57,198.00	-19.9%
Health and Welfare Benefits		3401-3402	175,650.67	52,707.03	228,357.70	162,611.00	49,417.00	212,028.00	-7.2%
Unemployment Insurance		3501-3502	822.36	258.75	1,081.11	951.00	256.00	1,207.00	11.6%
Workers' Compensation		3601-3602	12,437.65	3,912.88	16,350.53	15,411.00	4,137.00	19,548.00	19.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			525,347.46	310,512.61	835,860.07	564,221.00	316,218.00	882,439.00	5.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	681.55	2,868.48	3,550.03	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	205,475.35	30,037.84	235,513.19	153,607.00	0.00	153,607.00	-34.8%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,447.88	0.00	1,447.88	1,500.00	0.00	1,500.00	3.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			207,604.78	32,906.32	240,511.10	155,107.00	0.00	155,107.00	-35.5%
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	12,104.25	1,935.00	14,039.25	12,000.00	0.00	12,000.00	-14.5%
Dues and Memberships		5300	22,114.32	0.00	22,114.32	19,900.00	0.00	19,900.00	-10.0%
Insurance		5400 - 5450	12,412.68	0.00	12,412.68	12,500.00	0.00	12,500.00	0.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,530.43	0.00	31,530.43	37,650.00	0.00	37,650.00	19.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	466,421.78	57,773.06	524,194.84	585,997.00	30,965.00	616,962.00	17.7%
Communications		5900	5,259.31	584.64	5,843.95	5,420.00	0.00	5,420.00	-7.3%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			549,842.77	60,292.70	610,135.47	673,467.00	30,965.00	704,432.00	15.5%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	31,574.30	31,574.30	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	31,574.30	31,574.30	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
RIIIP Transfers of Apportionments									
To Districts or Charter Schools		7221		0.00	0.00		0.00	0.00	0.0%
To County Offices		7222		0.00	0.00		0.00	0.00	0.0%
To JPAs		7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,007,841.27	979,528.51	3,987,369.78	3,299,740.00	848,151.00	4,147,891.00	4.0%

Description			2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS II									
From: Special Reserve Fund			8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS III				0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund			7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund			7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund			7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund			7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments			8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds III Disposal of Capital Assets			8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Bldg Aid			8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers III Funds of Lapsed/Reorganized LEAs			8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds III Certificates of Participation			8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds III Capital Leases			8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds III Lease Revenue Bonds			8973	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	0.0%
(c) TOTAL, SOURCES				0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds III									

Description	Resource Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	(126,189.41)	126,189.41	0.00	(19,671.00)	19,671.00	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			(126,189.41)	126,189.41	0.00	(19,671.00)	19,671.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(126,189.41)	126,189.41	0.00	(19,671.00)	19,671.00	0.00	0.0%
(a - b + c - d + e)									

			2019-20 Unaudited Actuals			2020-21 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
7) REVENUES									
1) CFF Sources		8010-8099	3,246,661.00	81,479.00	3,328,140.00	3,236,482.00	95,206.00	3,331,688.00	0.1%
2) Federal Revenue		8100-8299	0.00	449,765.59	449,765.59	0.00	472,179.00	472,179.00	5.0%
3) Other State Revenue		8300-8599	49,194.36	164,351.97	213,546.33	50,183.00	157,574.00	207,757.00	-2.7%
4) Other Local Revenue		8600-8799	104,788.66	159,821.75	264,610.41	181,011.00	103,521.00	284,532.00	7.5%
5) TOTAL, REVENUES			3,400,644.02	855,418.31	4,256,062.33	3,467,676.00	828,480.00	4,296,156.00	0.9%
B) EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		1,745,576.17	534,463.50	2,280,039.67	2,004,681.00	466,566.00	2,471,247.00	8.4%
2) Instruction - Related Services	2000-2999		962,182.63	276,271.09	1,238,453.72	1,000,937.00	241,915.00	1,242,852.00	0.4%
3) Pupil Services	3000-3999		288,379.54	168,793.92	457,173.46	280,972.00	139,670.00	420,642.00	-8.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Plant Services	8000-8999		11,702.93	0.00	11,702.93	13,150.00	0.00	13,150.00	12.4%
9) Other Outgo	Except 9000-9999	7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,007,841.27	979,528.51	3,987,369.78	3,299,740.00	848,151.00	4,147,891.00	4.0%
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			392,802.75	(124,110.20)	268,692.55	167,936.00	(19,671.00)	148,265.00	-44.8%
D) OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(126,189.41)	126,189.41	0.00	(19,671.00)	19,671.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(126,189.41)	126,189.41	0.00	(19,671.00)	19,671.00	0.00	0.0%

Description	Function Codes	Object Codes	2019-20 Unaudited Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			266,613.34	2,079.21	268,692.55	148,265.00	0.00	148,265.00	-44.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,709,253.96	426,032.27	3,135,286.23	2,975,867.30	428,111.48	3,403,978.78	8.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,709,253.96	426,032.27	3,135,286.23	2,975,867.30	428,111.48	3,403,978.78	8.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,709,253.96	426,032.27	3,135,286.23	2,975,867.30	428,111.48	3,403,978.78	8.6%
2) Ending Balance, June 30 (F1e)			2,975,867.30	428,111.48	3,403,978.78	3,124,132.30	428,111.48	3,552,243.78	4.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	428,111.67	428,111.67	0.00	428,111.67	428,111.67	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,873,035.61	0.00	1,873,035.61	2,055,344.00	0.00	2,055,344.00	9.7%
Reserve for Capital Outlay		9780	1,655,344.00		1,655,344.00				
Reserve for Student Technology replac		9780	150,000.00		150,000.00				
Reserve for Capital Outlay		9780				1,655,344.00		1,655,344.00	
Reserve for Student Technology replac		9780				150,000.00		150,000.00	
COIID related tecnology support		9780				250,000.00		250,000.00	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	385,064.00	0.00	385,064.00	414,789.00	0.00	414,789.00	7.7%
Unassigned/Unappropriated Amount		9790	717,767.69	(0.19)	717,767.50	653,989.30	(0.19)	653,989.11	-8.9%

Resource	Description	2019-20	2020-21
		Unaudited Actuals	Budget
5640		3,138.58	3,138.58
6300		10,942.26	10,942.26
7311		1,320.00	1,320.00
7388		3,720.00	3,720.00
7510		4,061.58	4,061.58
9010		404,929.25	404,929.25
Total, Restricted Balance		428,111.67	428,111.67

Description	2019-20 Unaudited Actuals			2020-21 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	261.66	261.66	261.66	261.66	261.66	261.66
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)	261.66	261.66	261.66	261.66	261.66	261.66
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)	261.66	261.66	261.66	261.66	261.66	261.66

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable	9,988.79		9,988.79		5,399.15	4,589.64	
Governmental activities long-term liabilities	9,988.79	0.00	9,988.79	0.00	5,399.15	4,589.64	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	6,470.00		6,470.00			6,470.00
Equipment	76,358.90		76,358.90			76,358.90
Total capital assets being depreciated	82,828.90	0.00	82,828.90	0.00	0.00	82,828.90
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(1,374.88)		(1,374.88)	(323.50)		(1,698.38)
Equipment	(51,817.32)		(51,817.32)	(8,974.14)		(60,791.46)
Total accumulated depreciation	(53,192.20)	0.00	(53,192.20)	(9,297.64)	0.00	(62,489.84)
Total capital assets being depreciated, net	29,636.70	0.00	29,636.70	(9,297.64)	0.00	20,339.06
Governmental activity capital assets, net	29,636.70	0.00	29,636.70	(9,297.64)	0.00	20,339.06
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2019-20 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,987,369.78
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	449,765.78
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	31,574.30
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	66,559.80
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)				98,134.10
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
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)				3,439,469.90

Section II - Expenditures Per ADA		2019-20 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, Line C9)		261.66
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,144.81
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures <input type="checkbox"/> 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.)	3,064,042.72	13,113.25
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)	3,064,042.72	13,113.25
B. Required effort (Line A.2 times 90%)	2,757,638.45	11,801.93
C. Current year expenditures (Line I.E and Line II.B)	3,439,469.90	13,144.81
D. MOE deficiency amount, <input type="checkbox"/> 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; <input type="checkbox"/> 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, <input type="checkbox"/> MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2021-22 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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) 0.00
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) 2,968,417.91

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 0.00%

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)	0.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
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)	0.00
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 □)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	0.00
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	0.00

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,183,419.66
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,183,135.43
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	440,806.46
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	0.00
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)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,256.44
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)	10,446.49
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 □)	0.00
14. Student Activities (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,819,064.48

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 0.00%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2021-22 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 0.00%

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)	0.00
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
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 (0%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
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)	0.00

Grizzly Challenge Charter

San Luis Obispo County Office of Education

San Luis Obispo County

Unaudited Actuals

2019-20 Unaudited Actuals

Exhibit A: Indirect Cost Rates Charged to Programs

40 10405 0101725

Form ICR

Approved indirect cost rate: 0.00%

Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
-------------	-----------------	-----------------------------------------------------------------------------	-----------------------------------------------------------	----------------------

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	85,931.58		29,954.36	115,885.94
2. State Lottery Revenue	8560	38,161.36		11,780.97	49,942.33
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		124,092.94	0.00	41,735.33	165,828.27
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	56,360.97		29,293.07	85,654.04
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			1,500.00	1,500.00
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)		56,360.97	0.00	30,793.07	87,154.04
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	67,731.97	0.00	10,942.26	78,674.23
D. COMMENTS: Orchestra Novo co-creation arts and music project with Grizzly Students					

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.

Goal	Program/Activity	Direct Costs			Central Admin Costs col. 3 x Sch CAC line E Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6	
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3				
Instructional Goals	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00	
	Regular Education, K-12	0.00	0.00	0.00	0.00		0.00	
	Alternative Schools	3,501,082.92	0.00	3,501,082.92	0.00		3,501,082.92	
	Independent Study Centers	0.00	0.00	0.00	0.00		0.00	
	Opportunity Schools	0.00	0.00	0.00	0.00		0.00	
	County Community Schools	0.00	0.00	0.00	0.00		0.00	
	Community Day Schools	0.00	0.00	0.00	0.00		0.00	
	Juvenile Courts	0.00	0.00	0.00	0.00		0.00	
	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00	
	Career Technical Education	0.00	0.00	0.00	0.00		0.00	
	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00	
	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00	
	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00	
	Adult Career Technical Education	0.00	0.00	0.00	0.00		0.00	
	Bilingual	0.00	0.00	0.00	0.00		0.00	
	Migrant Education	0.00	0.00	0.00	0.00		0.00	
	Other Supplemental Education	0.00	0.00	0.00	0.00		0.00	
	5000-5999	Special Education	282,892.14	0.00	282,892.14	0.00		282,892.14
	6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
	Other Goals	Nonagency - Educational	66,559.80	0.00	66,559.80	0.00		66,559.80
		Nonagency - Other	0.00	0.00	0.00	0.00		0.00
		Community Services	0.00	0.00	0.00	0.00		0.00
		Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
		8600	County Services to Districts	0.00	0.00	0.00	0.00	
	Other Costs	Food Services					0.00	0.00
		Enterprise					0.00	0.00
Facilities Acquisition & Construction						0.00	0.00	
Other Outgo						0.00	0.00	
Other Funds	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	0.00		0.00	
	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				0.00		0.00	
---	Total County School Service and Charter Schools Funds Expenditures	3,850,534.86	0.00	3,850,534.86	0.00	0.00	3,850,534.86	

Grizzly Challenge Charter
San Luis Obispo County Office of Education
San Luis Obispo County

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

40 10405 0101725
Form PCR

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)	Auxiliary 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	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3100	Alternative Schools	1,922,833.69	0.00	104,297.92	1,106,848.41	355,399.97	0.00	0.00			1,256.44	10,446.49	3,501,082.92
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
3500	County Community 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
3600	Juvenile Courts	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4900	Other Supplemental 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	193,938.24	0.00	0.00	3,547.41	85,406.49	0.00	0.00			0.00	0.00	282,892.14
6000	RCC/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	66,559.80	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	66,559.80
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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
8600	County Services to Districts		0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Total Direct Charged Costs		2,183,331.73	0.00	104,297.92	1,110,395.82	440,806.46	0.00	0.00	0.00	0.00	1,256.44	10,446.49	3,850,534.86

(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	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3500	County Community Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3600	Juvenile Courts	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Career Technical Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Career Technical Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
4900	Other Supplemental Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
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
8600	County Services to Districts	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		0.00	0.00	0.00	0.00

A. Central Administration Costs in County School Service and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
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)	0.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in County School Service and Charter Schools Funds	0.00
B. Direct Charged and Allocated Costs in County School Service and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	3,850,534.86
2	Total Allocated Costs (from Form PCR, Column 2, Total)	0.00
3	Total Direct Charged and Allocated Costs in County School Service and Charter Schools Funds	3,850,534.86
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)		3,850,534.86
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		0.00%

Grizzly Challenge Charter
San Luis Obispo County Office of Education
San Luis Obispo County

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

40 10405 0101725
Form PCR

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

SACS2020ALL Financial Reporting Software - 2020.2.0
8/4/2020 2:42:54 PM

40-10405-0101725

Unaudited Actuals
2019-20 Unaudited Actuals
Technical Review Checks

Grizzly Challenge Charter
San Luis Obispo County Office of Education
Obispo County

San Luis

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be	

valid.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets minus Deferred Outflows of Resources plus Liabilities plus Deferred Inflows of Resources, must total zero by fund and resource.

PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).

PASSED

PY-EFB=CY-BFB-RES-CH - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. To assist those charter schools that are reporting in SACS for the current year, but reported in the alternative form last year, Charter School Alternative Form prior year ending fund balances have been included in the SACS software to compare to the total of the SACS beginning balances for all resources.

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

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

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

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

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

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

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

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

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

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

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

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Position (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9489] plus Deferred Outflows of Resources [objects 9490-9499] minus Liabilities [objects 9500-9689] minus Deferred Inflows of Resources [objects 9690-9699])). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

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

through 95.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, ESEA (ESSA): Consolidated Administrative Funds.

PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

PASSED

SUPPLEMENTAL CHECKS

ESMOE-ADA - (F) - If Form ESMOE is completed, ADA must be reported in Section II, Line A.

PASSED

ASSET-IMPORT - (F) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay; or objects 9400-9489, Capital Assets, in funds 61-67), then capital asset supplemental data (Form ASSET) must be provided.

PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided.

PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved.

PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L.

PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L.

PASSED

ESMOE-IMPORT - (F) - If Every Student Succeeds Act amounts are imported, then the Every Student Succeeds Act Maintenance of Effort form, Form ESMOE, must be provided.

PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration is either zero or exceeds 25%. LEAs with these percentages may have incorrectly coded general administration costs. Please review the GL data extracted on Line A1 and any amount entered on Line A2a in Part I of the Indirect Cost Rate Worksheet (Form ICR) and correct the data if necessary.

EXCEPTION

Percentage of plant services costs attributable to general administration (Part I, Line C) is 0.00%

Explanation: No plant and maintenance operation relating to general administrative offices at the charter school. Plant and maintenance operations are provided by the California National Guard Youth Challenge program.

IC-PCT - (W) - The straight indirect cost percentage (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate.

EXCEPTION

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 0.00%

Explanation: In lieu of direct charging of time, as stipulated in the MOU with the San Luis Obispo County Office of Education, the authorizing entity, the charter school is charging a percentage in support of these activities (Supt, Fiscal, HR, Purchasing, Etc).

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.

PASSED

IC-ADMIN-NOT-ZERO - (W) - There are no Other General Administration costs reported in Form ICR, Part III, Line A1. Please review your records and make any necessary corrections.

EXCEPTION

Other general administration costs, less portion charged to restricted resources or specific goals (Form ICR, Part III, Line A1) 0.00

Explanation: In lieu of direct charging of time, as stipulated in the MOU with the San Luis Obispo County Office of Education, the authorizing entity, the charter school is charging a percentage in support of these activities (Supt, Fiscal, HR, Purchasing, Etc).

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs reported in Form ICR, Part III, Line B7. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 0.00
Explanation: In lieu of direct charging of time, as stipulated in the MOU with the San Luis Obispo County Office of Education, the authorizing entity, the charter school is charging a percentage in support of these activities (Supt, Fiscal, HR, Purchasing, Etc).

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be

provided.

PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided.

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
8/4/2020 2:43:05 PM

40-10405-0101725

Unaudited Actuals
2020-21 Budget
Technical Review Checks

Grizzly Challenge Charter
San Luis Obispo County Office of Education
Obispo County

San Luis

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHK-FUND09-ACTIVITY - (F) - There is no activity in Fund 09.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be	

valid.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

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

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

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

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

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

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

Checks Completed.

**GRIZZLY CHALLENGE CHARTER SCHOOL
BOARD OF DIRECTORS
721 MENDOCINO AVENUE
SAN LUIS OBISPO, CA 93405**

AGENDA ITEM BACK-UP SHEET

AGENDA ITEM: 1.2.1

Revised Budget Report Presentation

The Education Code requires that no later than 45 days after the Governor signs the Budget Act (June 29, 2020 for the 2020-21 Budget), any revisions that are made to the budget to reflect the changes in funding by that Budget Act be made available for public review. These revisions are available for public inspection and review at 721 Mendocino Ave, Building 945, San Luis Obispo as of August 13, 2020. Staff will report to the Board on the revisions to the 2020-21 Grizzly Challenge Charter School's budget resulting from the adoption of the State budget.

FISCAL IMPLICATIONS:

Due to the factors in the state's adopted budget, Grizzly is projecting an increase in revenues of \$695,909.

RECOMMENDATION:

No action required; report item only.

Submitted by:



Paul Piette, Principal/Director

**GRIZZLY CHALLENGE CHARTER SCHOOL
BOARD MEETING: August 18, 2020**

GRIZZLY CHALLENGE CHARTER SCHOOL 2020-21 BUDGET 45 DAY REVISE

CATEGORIES	Budget Development Unrestricted	Budget Development Restricted	Budget Development Total
Revenues			
Revenue Limit Sources	3,236,482	95,206	3,331,688
Federal Revenue	0	472,179	472,179
Other State Revenue	50,183	157,574	207,757
Other Local Revenue	181,011	103,521	284,532
Total Revenues	3,467,676	828,480	4,296,156
Expenditures			
Certificated Salaries	1,485,971	335,419	1,821,390
Classified Salaries	420,974	163,549	584,523
Employee Benefits	564,221	318,218	882,439
Books & Supplies	155,107	0	155,107
Services & Operating	673,467	30,965	704,432
Capital Outlay	0	0	0
Total Expenditures	3,299,740	848,151	4,147,891
Contributions to/from	(19,671)	19,671	0
Change Fund Balance	167,936	0	167,936
Beginning Balance	2,975,868	428,112	3,403,980
Net Change	148,265	0	148,265
Ending Balance	3,124,133	428,112	3,552,245
10 % Reserve level	414,789		414,789
Reserve for Capital Outlay	1,655,344		1,655,344
Reserve for Student Technology Replace	150,000		150,000
COVID Related Technology Support	250,000		
Legally Restricted	0	428,112	428,112
Unappropriated Amount	653,999	0	653,999

Funded ADA from 19-20 P2 261.66

* 5xxx includes SLOCOE's admin fee,
8% of total expenditures. For 20-21 this
is estimated at \$330,341

2020-21 Adopted Budget compared to 45 day Revise Budget

2020-21 Adopted Budget				2020-21 Budget 45 day Revise			Difference	Explanation of changes
CATEGORIES	Adopted Budget Unrestricted	Adopted Budget Restricted	Adopted Budget combined	45 day revise Unrestricted budget	45 day revise Restricted budget	45 day revise combined total		
Revenues								
Revenue Limit Sources	2,562,356	95,206	2,657,562	3,236,482	95,206	3,331,688	674,126	ADA increased from 225 to 261, funding based on prior year ADA.
Federal Revenue	0	472,179	472,179	50,183	472,179	472,179	0	removal of proration factor
Other State Revenue	41,730	144,224	185,974	181,011	157,574	207,757	21,783	Lottery funds recalculated using 261 ADA x \$150 for unrestricted, \$49 restricted
Other Local Revenue	181,011	103,521	284,532	181,011	103,521	284,532	0	
Total Revenues	2,785,117	815,130	3,600,247	3,467,676	828,480	4,296,156	695,909	Overall increase to projected revenue
Expenditures								
Certificated Salaries	1,485,971	335,419	1,821,390	1,485,971	335,419	1,821,390	0	
Classified Salaries	430,521	163,549	594,070	420,974	163,549	584,523	(9,547)	
Employee Benefits	645,281	306,057	951,338	564,221	318,218	882,439	(68,899)	Benefits overprojected at budget development
Books & Supplies	96,674	0	96,674	155,107	0	155,107	58,433	Budget unrestricted lottery increase
Services & Operating	673,467	29,776	703,243	673,467	30,965	704,432	1,189	Budget restricted lottery increase
Capital Outlay	0	0	0	0	0	0	0	
Total Expenditures	3,331,914	834,801	4,166,715	3,299,740	848,151	4,147,891	(18,824)	Overall decrease to expenditures
Contributions to/from	(19,671)	19,671	0	(19,671)	19,671	0	0	
Change Fund Balance	(566,468)	(19,671)	(586,139)	167,936	0	167,936	596,937	Net increase to ending fund balance, compared to budget adoption
Beginning Balance	2,410,425	396,618	2,807,043	2,975,668	428,112	3,403,980		
Net Change	(566,468)	(19,671)	(586,139)	148,285	0	148,285		
Audit Adjustments			0			0		
Other Restatements			0			0		
Ending Balance	1,843,957	396,619	2,240,576	3,124,133	428,112	3,552,245		
10% Reserve Level	208,336		208,336	414,789		414,789	206,453	restore reserve against economic uncertainties from 5% to 10%
Reserve for Capital Outlay	1,569,522		1,569,522	1,655,344		1,655,344	85,822	restore set aside for future capital outlay
Reserve for Tech replacement	0		0	150,000		150,000	150,000	re-establish student technology replacement fund
COVID Related Technology Support	66,099	396,619	462,718	0	428,112	428,112		
Legally Restricted								
Unappropriated Amount	0	0	0	653,999	0	653,999	653,999	Increase in unappropriated amount due to increase in ADA and LCFF factors
P2 funded ADA for 2019-20 is 261.66				Funded ADA 261.66				

* Sxxx includes SLOCOE's admin fee, 8% of total expenditures. For 20-21 this is estimated at \$330,341

* Sxxx includes SLOCOE's admin fee, 8% of total expenditures. For 20-21 this is estimated at \$330,341