

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Employment Agreement for District Superintendent

BACKGROUND:

With the retirement of current Superintendent Cheryl Olson, the Board worked with the El Dorado County Office of Education to conduct a search for superintendent. Input from stakeholder meetings, interviews, and an online survey were used to determine the attributes and characteristics necessary for superintendent applicants.

STATUS:

After an extensive vetting process and interviews with top candidates the Board will consider approval of the employment agreement between Rescue Union School District and the Superintendent.

FISCAL IMPACT:

Fiscal impact will be reflected in the 2021-2022 budget.

BOARD GOAL:

Board Focus Goal IV – STAFF NEEDS:

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

RECOMMENDATION:

The Board approve the Employment Agreement for District Superintendent.

(Copy of approved contract is available upon request)

Rescue Union School District

AGENDA ITEM: DISTRICT TECHNOLOGY YEAR-END SUMMARY REPORT

BACKGROUND:

Year-end summary review of all the projects, challenges, accomplishments and support provided by the technology department.

STATUS:

The 2020-2021 school year with the COVID-19 pandemic have been challenging for all of us. The technology department has had to make many accommodations and adjustments to reach our continuous goal of doing everything we can to provide students with tools and connectivity to be successful, especially during these difficult times.

FISCAL IMPACT:

N/A

BOARD GOALS:

Board Focus Goal I – STUDENT NEEDS:

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.

B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core, and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

RECOMMENDATION:

Information Only

RESCUE UNION SCHOOL DISTRICT
2390 BASS LAKE ROAD
RESCUE, CA 95672

NOTICE OF PUBLIC HEARING

NOTICE IN HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Board Room, located at 2390 Bass Lake Road, Rescue, CA, on Tuesday, June 8, 2021, at 6:30 p.m.

The request for a public hearing is for the Local Control and Accountability Plan (LCAP) to solicit the recommendations and comments from the public regarding the specific actions and expenditures proposed to be included in the Local Control Accountability Plan.

Parents, community members and staff members are encouraged to participate.

The draft Local Control Accountability Plan will be available for public inspection on June 3, 2021 on the district website at www.rescueusd.org or is available at the District Office at the above address during regular business hours.

If you have any questions, please call Dave Scroggins, Assistant Superintendent of Curriculum and Instruction at 530-677-4461.

Posted: May 27, 2021

www.rescueusd.org, District Office and School Offices

2021-22 LCFF Budget Overview for Parents Data Input Sheet

Local Educational Agency (LEA) Name:	Rescue Union School District
CDS Code:	09619780000000
LEA Contact Information:	Name: Cheryl Olson Position: Superintendent Email: colson@rescueusd.org Phone: (530) 672-4810
Coming School Year:	2021-22
Current School Year:	2020-21

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

Projected General Fund Revenue for the 2021-22 School Year	Amount
Total LCFF Funds	\$31,820,214
LCFF Supplemental & Concentration Grants	\$1,060,984
All Other State Funds	\$3,299,099
All Local Funds	\$2,414,203
All federal funds	\$2,765,781
Total Projected Revenue	\$40,299,297

Total Budgeted Expenditures for the 2021-22 School Year	Amount
Total Budgeted General Fund Expenditures	\$40,699,939
Total Budgeted Expenditures in the LCAP	\$40,699,939
Total Budgeted Expenditures for High Needs Students in the LCAP	\$1,480,780
Expenditures not in the LCAP	\$0

Expenditures for High Needs Students in the 2020-21 School Year	Amount
Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan	\$1,272,000
Actual Expenditures for High Needs Students in Learning Continuity Plan	\$1,325,793

Funds for High Needs Students	Amount
2021-22 Difference in Projected Funds and Budgeted Expenditures	\$419,796
2020-21 Difference in Budgeted and Actual Expenditures	\$53,793

Required Prompts(s)	Response(s)
Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).	

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Rescue Union School District

CDS Code: 09619780000000

School Year: 2021-22

LEA contact information:

Cheryl Olson

Superintendent

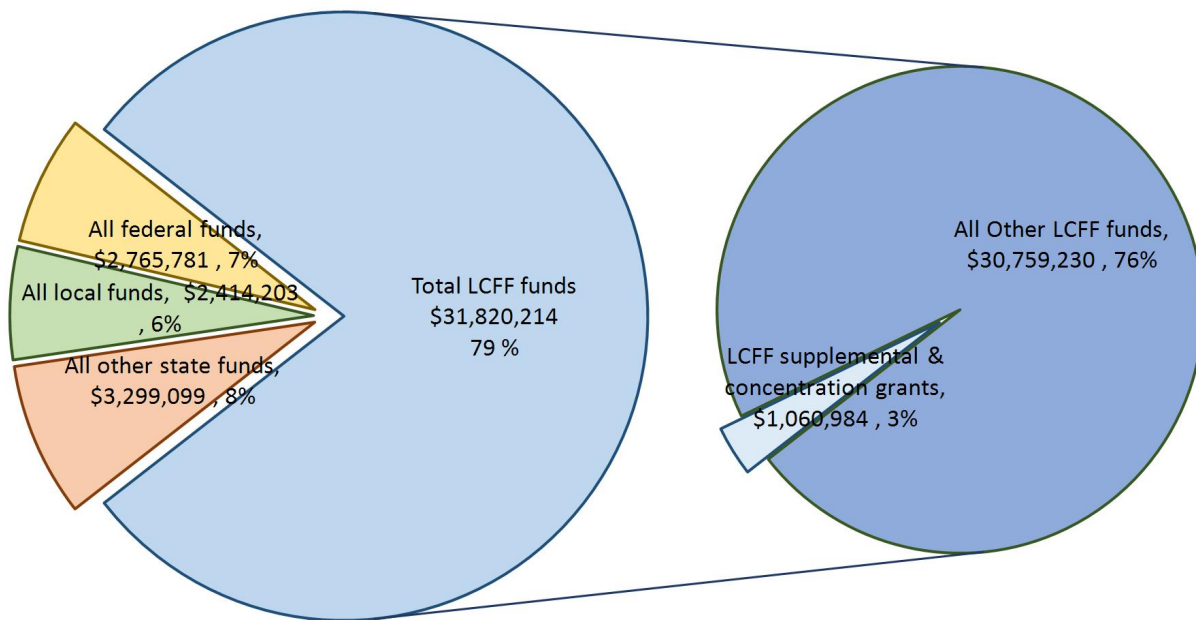
colson@rescueusd.org

(530) 672-4810

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2021-22 School Year

Projected Revenue by Fund Source



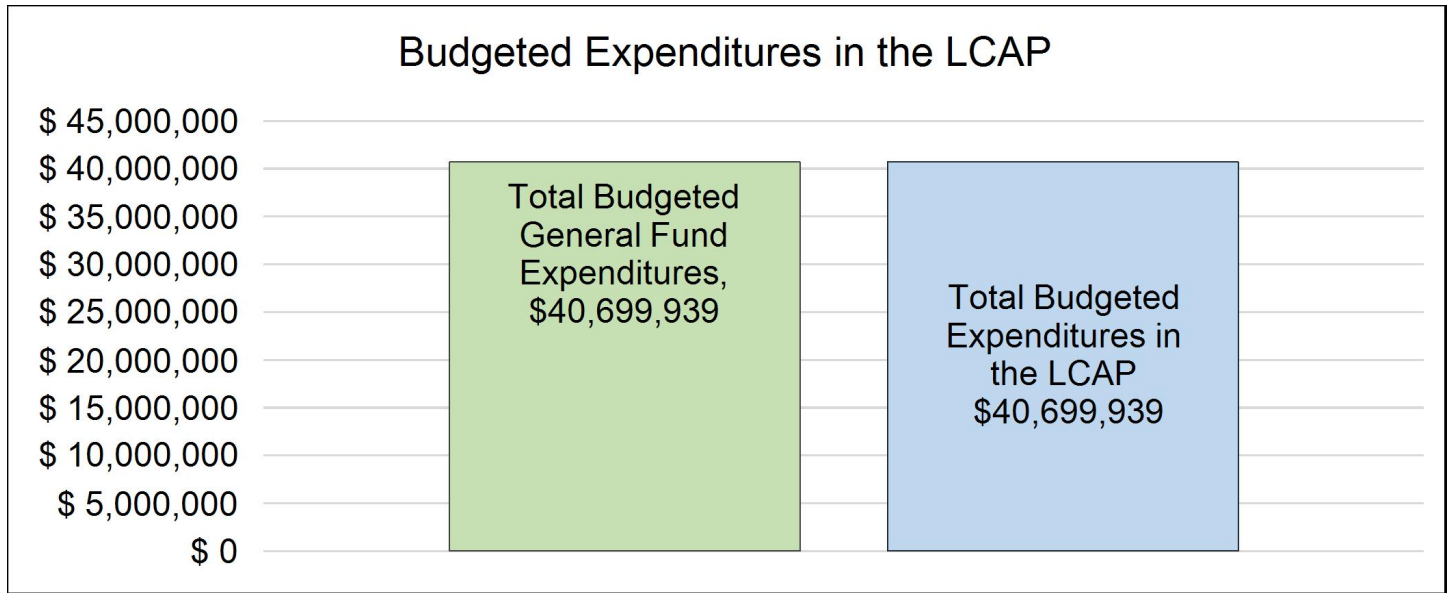
This chart shows the total general purpose revenue Rescue Union School District expects to receive in the coming year from all sources.

The total revenue projected for Rescue Union School District is \$40,299,297, of which \$31,820,214 is Local Control Funding Formula (LCFF), \$3,299,099 is other state funds, \$2,414,203 is local funds, and

\$2,765,781 is federal funds. Of the \$31,820,214 in LCFF Funds, \$1,060,984 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Rescue Union School District plans to spend for 2021-22. It shows how much of the total is tied to planned actions and services in the LCAP.

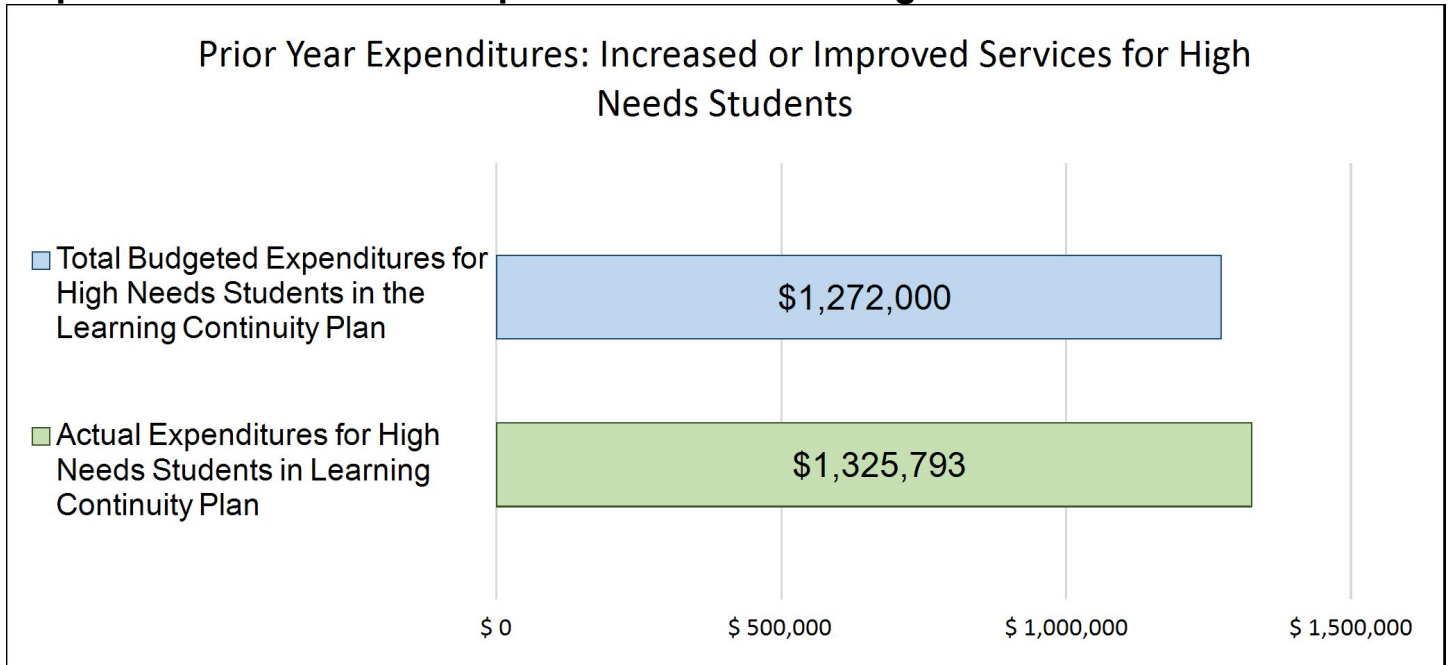
Rescue Union School District plans to spend \$40,699,939 for the 2021-22 school year. Of that amount, \$40,699,939 is tied to actions/services in the LCAP and \$0 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Increased or Improved Services for High Needs Students in the LCAP for the 2021-22 School Year

In 2021-22, Rescue Union School District is projecting it will receive \$1,060,984 based on the enrollment of foster youth, English learner, and low-income students. Rescue Union School District must describe how it intends to increase or improve services for high needs students in the LCAP. Rescue Union School District plans to spend \$1,480,780 towards meeting this requirement, as described in the LCAP.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2020-21



This chart compares what Rescue Union School District budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what Rescue Union School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2020-21, Rescue Union School District's Learning Continuity Plan budgeted \$1,272,000 for planned actions to increase or improve services for high needs students. Rescue Union School District actually spent \$1,325,793 for actions to increase or improve services for high needs students in 2020-21.

Local Control Accountability Plan

The instructions for completing the Local Control and Accountability Plan (LCAP) follow the template.

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Rescue Union School District	Cheryl Olson Superintendent	colson@rescueusd.org (530) 672-4810

Plan Summary [2021-22]

General Information

A description of the LEA, its schools, and its students.

Situated approximately 30 miles east of Sacramento and nestled in the beautiful foothills of the Sierra Nevada Mountains, the Rescue Union School District proudly serves the communities of Rescue, Shingle Springs, Cameron Park, and El Dorado Hills. The district is well known and respected for the quality educational programs it provides to students in transitional kindergarten through eighth grade. As of December, student enrollment within the district is 3,636.

The Rescue Union School District includes five elementary schools and two middle schools, and all of our schools have been recognized with either the California Distinguished School Award, National Blue Ribbon School Award, or the California Gold Ribbon School Award. All schools pride themselves on providing positive school climates, and each is committed to ensuring that all children receive a rigorous, meaningful, and stimulating academic experience that prepares them well for college and career. For the 2020-2021 school year, Rescue Union School District also offered a virtual Frontier Academy for those students who were not comfortable coming to school in person due to the pandemic. About 700 of our students, TK-8 took advantage of that program.

Rescue Union School District serves a demographic population that is 71.1% White, 16% Hispanic, 5.2% Asian, 0.9% African American, 1.5% Filipino, and 4.7% two or more races. 15.8% of our students are socioeconomically disadvantaged (eligible for free or reduced priced lunches or have a parent/guardian that did not receive a high school diploma), and 4.3% of our students are English learners, as noted on the CA School Dashboard.

District-wide, as of the 2019 State test data, 74.2% of students in grades three through eight are meeting or exceeding English language Arts standards as measured by the Smarter Balanced Summative Assessment, while 65.3% of our students are meeting or exceeding the standard in mathematics. Performance on locally defined benchmark assessments, including DIBELS, curriculum-based math assessments, and Lexile measurements, also indicate that a majority of our students are making progress in meeting the state's academic standards. We do not have Smarter Balanced Summative Assessment data for the 2020 school year, as COVID-19 made it so the assessments were suspended.

In addition to providing rigorous instruction aligned to the California State Standards in all core academic classes, the Rescue Union School District offers a range of enriching electives, including, but not limited to, courses in robotics, computer assisted drafting, health, aeronautics, computer science, music, and world language. The district recognizes that it takes outstanding teachers, support staff, and administrators to bring these quality educational programs to life, and ensuingly strives to hire only the very best faculty, staff, and administrators. In support of this claim, 100% of our teachers are fully and appropriately credentialed.

Reflections: Successes

A description of successes and/or progress based on a review of the California School Dashboard (Dashboard) and local data.

The Rescue Union School District prides itself on quality programs and practices. The students who attend our schools are making remarkable academic gains and developing the knowledge and critical thinking skills necessary to be successful in college and career. Based on a review of the California School Dashboard, it is clear that the majority of students are meeting or exceeding academic standards, as measured by the Smarter Balanced Summative Assessment and local metrics. Due to the pandemic causing the State tests to be suspended for 2020, we are utilizing our 2019 data from the Smarter Balanced Summative Assessments. They indicate that 74.2% of our third through eighth graders met or exceeded the standard for English language arts and 65.3% of students met or exceeded the standard in math. Local academic metrics, including DIBELS, Lexile measurements, and curricular-based benchmark assessments also indicate that most students are making progress on mastering the California State Standards for English language arts and mathematics. New curricular adoptions that are aligned to the California State Standards, coupled with regular and ongoing training centered on standards aligned instruction, have aided us in achieving these results.

Positive school climate is another source of pride for the Rescue Union School District. Teachers, support staff, administrators, and the students themselves go to great lengths to ensure that children feel safe and connected to their school. Results from the California Healthy Kids Survey, administered to fifth and seventh graders at all schools, indicate that 81% of elementary students and 67% of middle school students feel connected to their school most or all of the time. 89% of elementary students reported feeling safe at school most or all of the time and only 72% of middle school students reported that they feel safe or very safe. Chronic absenteeism is at 4.2%, which is the second lowest rate in all of El Dorado County. this rate is from the 2019 school year as the reports on the dashboard were suspended due to the pandemic. The state indicator for suspension is green for the "all students" category. Notably, African American students, Foster Youth, Asian students, and students who identify as Two/+ Races, all moved out of the red or orange categories for suspension into the green category, while Students with Disabilities moved from the red category to yellow. This year, 100% of our teachers are appropriately credentialed and assigned.

Rescue Union School District is also proud of the technology initiatives contained in our LCAP and the progress we've made in advancing the effective use of educational technology within the classroom environment. Courses, such as those found in our Project Lead the Way series, have students using state of the art technology to construct and program VEX robots, develop their own functional apps using MIT App Inventor, design real world structures using professional grade computer assisted drafting software, and code with Python. We have also

invested in personnel and staff development to support continued growth and the ability to most effectively use technology to enhance and even redefine the educational experience for our students.

Reflections: Identified Need

A description of any areas that need significant improvement based on a review of Dashboard and local data, including any areas of low performance and significant performance gaps among student groups on Dashboard indicators, and any steps taken to address those areas.

Results are from the 2019 Dashboard, as reports on the Dashboard were suspended in 2020 due to the pandemic.

The following state indicators contain student groups that are identified in the "Red" or "Orange" category on the California School Dashboard):

Suspension Rate - Homeless (Red)

Chronic Absenteeism - Homeless (Red), Students with Disabilities (Orange)

English Language Arts - English Learners (Orange)

Mathematics - English Learners (Orange)

No local performance indicators fall within the "Not Met" or "Not Met for Two Years" category on the LCFF Evaluation Rubric.

According to the California School Dashboard, the following state indicators contained student groups that performed two or more performance levels below the "all students" category:

Suspension Rate - Homeless (Red)

Chronic Absenteeism - Homeless (Red), Students with Disabilities (Orange)

English Language Arts - Socioeconomically Disadvantaged (Yellow), Students with Disabilities (Yellow), English Learners (Orange)

Mathematics - English Learners (Orange)

To address suspension rates, discussions are being held with school site principals and teachers to develop better alternatives to suspension. Restorative Practices training and associated school-based programs have been implemented at all schools to promote alternatives to suspension. The district is implementing Positive Behavioral Interventions and Supports at all seven schools, and a behaviorist and supporting team of paraeducators have been hired to work directly with students who may be engaged in behaviors that could lead to suspension. Social Emotional Learning and Trauma Informed Practices continue to be a focus this year to help school personnel better understand students' emotional states and provide appropriate responses.

To further lower our chronic absenteeism rate, the district is closely monitoring absences for all students and using various means to reach out to families who have students with excessive absences. Outreach programs include in person meetings with administrators, phone conferences with principals and secretaries, letters mailed to families, and partnerships with the El Dorado County School Attendance Review Board.

The Rescue Union School District is utilizing LCFF base and supplemental funds to address the academic achievement gaps for all students, including English learners, Socioeconomically Disadvantaged students, and Students with Disabilities. Intervention funds are allocated to each of our seven schools to support programs such as before and after-school tutoring, increased support personnel, remediation curriculum, etc. School administrators, working with their school site councils, have local discretion to use these funds to best address the unique needs of their student population. An English Learner coordinator and bilingual para-educators have been hired by the district to support English learners, coordinate effective intervention programs, and provide professional development on "integrated" and "designated" English instruction. Teams of special education and general education teachers work with administrators, students, and parents to address students with disabilities' needs through the IEP process.

LCAP Highlights

A brief overview of the LCAP, including any key features that should be emphasized.

Effective stakeholder engagement remains a key factor in the successful creation of this year's LCAP. This year we solicited viewpoints and suggestions from our stakeholder groups (parents, students, staff, and DELAC) throughout our district, as gathered from several important stakeholder surveys, such as the California Healthy Kids Survey, the Panoramic SEL Survey, and our own survey with open ended questions inviting parent and student input and feedback. Nearly 1000 families responded to the survey. Our English Language Advisory Committee also met virtually and provided important perspective on the needs of our English language learners and the unique challenges many of these students face. Furthermore, our teachers, support staff, and administrators have contributed their input, providing recommendations on how to best serve the needs of the children they work with. And, perhaps most importantly, our students' voices have been heard, as they've shared valuable insights through Student Listening Circles, where their ideas, suggestions, and concerns were recorded by administrators. With the collective input from all of our stakeholders, we've developed an LCAP that is thorough in addressing the needs of our students, families, schools, and surrounding communities.

The LCAP supports effective, universal core instruction, while at the same time provides state of the art enrichment opportunities and targeted intervention and supports. The integration of effective educational technology, such as Chromebooks and G-Suite, into the classroom has also been a stakeholder priority. In response, additional devices, support personnel, infrastructure, and professional development are included in our plan. The importance of school climate can never be understated, and the LCAP addresses this need through initiatives such as increased counseling services, a team of behavior support aides, PBIS implementation, district-wide Trauma Informed Practices training, and character education programs. English learners' needs are assessed through the ELPAC and other measures, and these children receive assistance throughout the year from additional personnel such as bilingual para-educators and an EL Coordinator. The LCAP also provides intervention funds for each school so that teachers and administrators can craft an academically supportive program that is tailored to the needs of their school's population. In the LCAP, we also strive to provide professional development opportunities that align with the diverse work that our employees do. Whether it be a teacher, secretary, custodian, media clerk, bus driver, or any other employee, we've prioritized ongoing training in our plan. Our goal is to hire the best and provide the professional development and support to keep staff at the cutting edge.

Comprehensive Support and Improvement

An LEA with a school or schools eligible for comprehensive support and improvement must respond to the following prompts.

Schools Identified

A list of the schools in the LEA that are eligible for comprehensive support and improvement.

No Rescue Union School District Schools are eligible for Comprehensive Support and Improvement.

Support for Identified Schools

A description of how the LEA has or will support its eligible schools in developing comprehensive support and improvement plans.

No Rescue Union School District Schools are eligible for Comprehensive Support and Improvement.

Monitoring and Evaluating Effectiveness

A description of how the LEA will monitor and evaluate the plan to support student and school improvement.

No Rescue Union School District Schools are eligible for Comprehensive Support and Improvement.

Stakeholder Engagement

A summary of the stakeholder process and how the stakeholder engagement was considered before finalizing the LCAP.

Rescue Union School District considers stakeholder input as critical, thus, influences each goal and corresponding action and expenditure throughout the Local Control and Accountability Plan (LCAP). Stakeholder groups that provided input included the following: Rescue Union School Board of Trustees, Site Principals, District Leadership Team, Parent Teacher Organizations (PTOs) and Parent Teacher Clubs (PTCs), Rescue Union Federation of Teachers (RUFT), Rescue Classified School Employees Association (CSEA), District English Language Advisory Committee (DELAC), Parent Advisory Committee (PAC), all parents of students within the district, and students from each site through Student Listening Circles.

Input was collected using the California Healthy Kids Survey, the California School Climate Survey, the California School Parent Survey, and the Panamera Survey for students, staff, and parents. Locally created surveys were also created and used to gather additional input from certificated and classified bargaining units and students from every school site and every grade level provided input through student listening circles. Information from each survey was reviewed by the district leadership teams to determine LCAP priorities and needs.

The Rescue Union School Districts consulted with the El Dorado County Special Education Local Plan Area (SELPA) on April 21, 2020 to discuss ways in which special education students could be supported in the RUSD 2021-2024 LCAP.

A summary of the feedback provided by specific stakeholder groups.

Student Feedback: Not surprisingly, most student listening circle feedback centered on COVID-19 and the related changes to our instructional programs, rather than facility needs. Students were largely pleased with the efforts of the District to reopen schools, even when we needed to do so under an AM/PM hybrid model. They also felt positive about the COVID-19 safety plan and efforts to mitigate any exposure or transmission. Students did report that asynchronous assignments and work required to be done online could be challenging, especially when technical issues such as unstable Internet connections arose. Students also reported feeling less connected to peers due to social distancing and mask requirements.

Certificated Feedback: Certificated staff prioritized low class size, counseling, academic intervention supports including aides and certificated teachers, updated technology, curricular supports such as SeeSaw, Raz Kids, IXL, and the Sadlier Oxford vocabulary program, and additional civics and equity resources and trainings.

Classified Feedback: Classified staff prioritized additional para educator support, custodial personnel and supplies, and training for various employees including the mechanic, library media coordinators, and paraeducators. They also expressed a desire for additional technology such as Chromebooks or iPads, and funds for libraries to help mitigate the loss of revenue due to suspended book fairs.

Parent Feedback: Parents, through the California School Parent Survey and the Local RUSD Parent Survey indicated a desire to keep class sizes low. They also prioritized ongoing counseling and social emotional support for students and increased academic intervention to address learning loss due to the COVID Pandemic or other factors. Parents also expressed a desire to improve the nutritional quality of our school meals. The parent community, especially in light of the restrictions of COVID-19, have asked for more extracurricular activities and fun events at school. Parents feel very happy with communication from the District Office, counseling services, and the technology department.

Administrators' Feedback: Principals and directors shared a desire to provide increased levels of professional development, especially for new teachers. Principals expressed a strong desire to resume focus on professional development activities and other initiatives that had been halted due to COVID-19 restrictions, such as PBIS and the Jenny Maguire math training. Principals also asked for continued support through supplemental curricular programs such as IXL, Mystery Science, and the Sadlier Oxford Vocabulary program. There was also universal support for ongoing counseling services.

DELCAC Feedback: The District English Language Advisory Committee met on April 19, 2021 to discuss the Local Control Accountability Plan and provide input on ways to best meet the needs of the district's English learners. Recommendations from the group included additional intervention programs, such as after school support classes and homework assistance programs. The group also recommended increased/improved communication between the general education teachers and EL support personnel to better coordinate services for students. Several parents felt that the work done with the EL support staff did not directly assist in completing the day to day assignments from the general education teachers. At least one parent also expressed a desire to provide a certificated teacher to better support the EL students.

The Rescue Union School District is required to consult with the El Dorado County Special Education Local Plan Area (SELPA) to discuss ways in which special education students could be supported in the RUSD 2021-2024 LCAP. This consultation occurred on April 21, 2021. Specifically, we discussed the hiring of additional certificated staff to lower class sizes, thus allowing teachers the ability to better connect with and support special education students in their general education classrooms. This helps ensure that we are addressing students' needs within the least restrictive environment. We also discussed the hiring of additional paraeducators to work with special education students to assist in helping students meet their IEP goals. The district will also continue to examine the performance and participation rates of our special education students on standardized assessments to ensure that all students are making appropriate progress towards academic proficiency.

A description of the aspects of the LCAP that were influenced by specific stakeholder input.

As a result of the specific stakeholder input, the District prioritized low class sizes and allocated resources to hire additional teachers to further reduce class size, especially in grades 1-5. Additionally, counseling and social emotional support services continue to be a priority of our stakeholders and the District remains committed to providing a counselor at every school site, a behaviorist and behavioral support aides, and PBIS training to site teams at all schools.

Increased intervention services for general and special education students were also identified as a priority through the stakeholder engagement process and as a result, the District plans to provide instructional assistants for all kindergarten and TK classes, general and special education paraeducators to support struggling students, and a dedicated academic intervention teacher at each school site. The District also intends to support students and staff through the purchase of additional Chromebooks and both online and physical curricular support programs such as SeeSaw, IXL, and the Sadlier Oxford Vocabulary program. The District is planning to continue providing before or after school English language support classes and is also considering hiring a certificated teacher to help support the English learners in the district.

A desire for increased support for custodial services was also shared through the stakeholder engagement process, and as a result, the District plans to employ additional floating custodians to ensure that schools are clean, disinfected, and safe.

The District also received stakeholder feedback requesting additional staff training and focus on equity and inclusion. In response, the District will prioritize such training, for all staff, in the 2021-2024 school years.

Goals and Actions

Goal

Goal #	Description
1	The District will provide quality educational services to maximize academic achievement for all individual students and student groups.

An explanation of why the LEA has developed this goal.

Parents identified educational services, including an engaging curriculum, challenging learning environments, and low class sizes as high priorities on the 2019 LCAP Parent Survey and in stakeholder meetings. Students identified engagement in learning as a high priority during student focus group meetings. Teachers also prioritized quality instructional programs and low class sizes during LCAP consultation meetings.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Grade Span Adjustment	Estimated Grade Span adjustment of 23.67 in grades K-3.				Grade Span adjustment will remain at 24.0 or below.
Lexile Proficiency Report	Last Test in Time Period 40% Advanced 24% Proficient 30% Basic 6% Below Basic				Students will continue to improve reading proficiency as measured by the SRI Lexile Assessment.
Smarter Balanced Interim Assessment (Mathematics ICA)	The most recent administration of the Smarter Balanced Interim Assessment for Mathematics (ICA) indicated that 71.2% of assessed students in grades 3-5 were				Students will continue to improve math proficiency as measured by the Smarter Balanced Interim Comprehensive Assessment for Math.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>proficient or advanced.</p> <p>The most recent administration of the Smarter Balanced Interim Assessment for Mathematics (ICA) indicated that 63.9% of assessed students in grades 6-8 were proficient or advanced.</p>				
Smarter Balanced Interim Assessment (Reading Information Text IAB)	The most recent administration of the Smarter Balanced Interim Assessment for Reading Informational Text indicated that 86.8% of students were at or near the standard.				Students will continue to improve reading proficiency as measured by the Smarter Balanced Interim Assessment for Reading Informational Text.
English Learner Indicator on the California School Dashboard	As reported on the 2019 California School Dashboard, 62.7% of ELs were making progress towards English language proficiency.				English learners will continue to make progress toward English language proficiency, as reported on the 2019 California School Dashboard.
Parent Survey Results	Parent Survey data indicates that educational services				Student perceptions regarding educational services will continue

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	<p>are among the highest priority for parents, guardians, and caregivers. On the survey, human resources, including teachers, administrators, and support staff ranked highest in terms of what the district is doing well. However, staff was also the number one area of focus when asked what the district can improve upon.</p>				<p>to improve as measured by the annually administered surveys.</p>
<p>Student Listening Circle Feedback</p>	<p>2018 Student Listening Circle data indicates that most students are very pleased with their teachers, administrators, and support staff. Many would like to see additional electives, including visual and performing arts taught during the school day. Many students also reported a desire for more time for physical education and less homework.</p>				<p>Student perceptions regarding educational services will continue to improve as measured by the annually conducted Student Listening Circles.</p>

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Academic Indicator on the California School Dashboard for ELA	As reported on the 2019 CAASPP Scores Website, 74.15% of students met or exceeded ELA standards. The 2019 California School Dashboard shows our students to be 46.1 points above standard in ELA.				Students will continue to improve overall ELA proficiency as measured by the Smarter Balanced Summative Assessment for ELA.
Academic Indicator on the California School Dashboard for Math	As reported on the 2019 CAASPP Scores Website, 65.32% of students met or exceeded ELA standards. The 2019 California School Dashboard shows our students to be 28.2 points above standard in ELA.				Students will continue to improve overall Math proficiency as measured by the Smarter Balanced Summative Assessment for Math.

Actions

Action #	Title	Description	Total Funds	Contributing
1	Certificated Staff	Certificated teaching staff (Gen Ed, SPED, Substitutes) will provide a broad course of study and enrichment that is rigorous and engaging for all students. Professional development opportunities will be provided for teachers to ensure quality educational opportunities for students. All adjunct duty and stipend positions are included in this service.	\$19,034,167.00	No

Action #	Title	Description	Total Funds	Contributing
2	Classified Staff	Classified Instructional Staff (Gen Ed aides, SPED aides, library media coordinators) will support students at all sites.	\$2,270,253.00	No
3	Low Class Size	The District will strive for low class sizes in grades K-3.	\$1,954,951.00	No
4	Unduplicated Pupil Supports	District will provide additional academic supports for English language learners, socioeconomically disadvantaged students, foster youth, homeless students, Title I identified students, and immigrant students. Services may include interventions, software, aides, staffing, professional development, and materials needed to meet the needs of our unduplicated students. Counseling services will be provided to all sites, primarily to serve unduplicated students. The Multicultural Festival will be held annually. AVID will be provided for all students at Pleasant Grove, which will help students with organization, academic success, and the ability to be college and career ready. PBIS will be instituted at all sites to provide a structure for behavioral supports. Director of Special Programs will provide supports and services for unduplicated students, as well as professional development for certificated and classified personnel who work with our unduplicated students. Bilingual Community Liaison will be provided to provide social and academic outreach supports, and translation services, as needed, including supports for Foster Youth and Kinship Care families. A Summer Learning Program will be provided for unduplicated Students, with a focus on academic support and a "Jump Start" for the following year. Behavioral supports also provided to students through a Behaviorist and Behavioral aides.	\$1,480,780.00	Yes
5	Instructional resources	Instructional resources for general education and special education students, including curriculum, technology, software, professional development, textbook adoptions, and other engaging, standards-aligned materials will be provided to support student learning.	\$1,291,226.00	No

Action #	Title	Description	Total Funds	Contributing

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.

Goals and Actions

Goal

Goal #	Description
2	The District will provide safe, clean, student-centered learning environments that are responsive to the social-emotional needs of all children and families.

An explanation of why the LEA has developed this goal.

Parent LCAP Survey results, teacher advisory group feedback, DELAC advisory input, and student listening circle feedback all indicated the need for effective, ongoing, and enhanced programs that support life-skills education and the social, emotional, mental and physical health of all students.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
California Healthy Kids Survey (CHKS) Results	2020 Elementary CHKS Results School Connectedness - 82% Caring Adult Relationships - 83% Feel Safe at school - 88% Students well behaved -60% 2020 Middle School CHKS Results School Connectedness - 67% Caring Adult Relationships - 66% Perceives school as safe - 67%				Students perceptions will continue to improve as measured by the California Healthy Kids Survey

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Experienced any bullying - 29% Chronic Sadness or Hopelessness - 22%				
California Parent School Survey	2020 California Parent School Survey Promotes academic success for all - 94% Safe place for child - 90% Adults who care about students - 92% School treats students with respect - 90% Well maintained facilities - 90%				Parent perceptions will continue to improve as measured by the California School Parent Survey
California School Dashboard Chronic Absenteeism Indicator	For the Fall 2019 California School Dashboard data release, the District's chronic absenteeism indicator for "All Students" is in the green category, with a rate of 4.2%, which is flat from the previous year.				The District's chronic absenteeism indicator for "All Students" will remain in the green or blue category.
California School Dashboard Suspension Indicator	For the Fall 2019 California School Dashboard data release, the District's suspension indicator for "All Students" is in				The District's suspension indicator for "All Students" will remain in the green or blue category.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	the green category, with a rate of 1.2% and a "decrease" of 0.5% from the previous year.				
Facilities Inspection Tool	The 2019-2020 Facilities Inspection Tool (FIT) indicates the following ratings for each school site: GV-Poor J-Fair LF-Fair LV-Good MV-Fair PG-Fair R-Fair				Ratings for each school site, as measured by the Facilities Inspection Tool, will improve so that all are fair or good. :

Actions

Action #	Title	Description	Total Funds	Contributing
1	Social Emotional Learning	The District will support Social Emotional Learning (SEL) including anti-bullying, character education, PBIS, Trauma Informed Practice, and restorative justice programs at each school site. Some of these expenditures are reflected in professional development activities in Goal 1 Action 1 and Action 4.	\$84,690.00	No
2	Safe School Personnel	The District will provide personnel to ensure safe learning environments that meet the social emotional needs of all students. These positions include counselors, yard duty supervisors, custodians, Maintenance and Operations staff, nurses, health aides, psychologists, and facilitators of trauma support groups. The	\$4,201,483.00	No

Action #	Title	Description	Total Funds	Contributing
		expenditure for elementary counselors and a portion of the school counselors is reflected in Goal 1 Action 4.		
3	Safe School (Materials and Supplies)	The District will provide the materials, supplies, and services for nurses, health aides, psychologists, yard supervisors, Maintenance and Operations personnel, and custodians to ensure clean and safe school environments.	\$681,107.00	No

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.

Goals and Actions

Goal

Goal #	Description
3	The District will provide technical infrastructure and systems of support that allow quality education and effective learning environments to flourish.

An explanation of why the LEA has developed this goal.

Facility needs have ranked as a priority on subsequent administrations of the Parent LCAP Survey. Among the highest rated areas of concerns were playfields and aging buildings. Feedback from student listening circles suggested the need for improved athletic fields and spaces for physical education.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Student Listening Circle Feedback	Not surprisingly, most student listening circle feedback centered on COVID-19 and the related changes to our instructional programs, rather than facility needs. Students were largely pleased with the efforts of the District to reopen schools, even when we needed to do so under an AM/PM hybrid model. They also felt positive about the COVID-19 safety plan and efforts to mitigate any exposure or				Student attitudes and perceptions regarding infrastructure and district support programs (i.e. food service and transportation) will continue to improve, as measured by the annual surveys.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	transmission. Students did report that asynchronous assignments and work required to be done online could be challenging, especially when technical issues such as unstable Internet connections arose. Students also reported feeling less connected to peers due to social distancing and mask requirements.				
Parent Survey Results	Parents indicated a desire for lower class sizes, additional counseling services, increased academic intervention, and to improve the quality of our school meals.				Parent attitudes and perceptions regarding infrastructure and district support programs (i.e. food service and transportation) will continue to improve, as measured by the annual parent surveys.
Ridership Report from Transportation	For the 2020-2021 School Year, 635 students were signed up to ride district school buses in the morning and 795 were signed up to ride in the afternoon. This				Ridership on school district buses will increase

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	represents a significant increase in ridership from the 2017-2018 school year.				
HelpDesk Response Rate	From July 1, 2020 through March 19, 2021, 1516 technology help tickets were opened, and 1479, or 98%, have been closed. The average completion time for each ticket was 6 days. It would normally be less, but some long term projects were input as tickets. The average time taken to initiate the first response for each ticket was 23 hours and 32 minutes.				HelpDesk tickets will be resolved in a timely manner (ideally 5 days or less).

Actions

Action #	Title	Description	Total Funds	Contributing
1	Non-instructional Personnel	The District will provide non-instructional staff that supports educational services, inclusive of those not in Goals 1 or 2. This includes personnel from the information technology department, the transportation department, administration, management, district office staff, and site office staff.	\$6,165,371.00	No

Action #	Title	Description	Total Funds	Contributing
2	Materials and Supplies for Non-instructional operations	The District will provide the materials, supplies, and services for the information technology department, the transportation department, administration, management, district office staff, and site office staff to ensure that the District organization operates efficiently and to the benefit of all students and staff. This includes all other district expenditures (i.e. District utilities) not captured elsewhere in this plan.	\$3,535,911.00	No

Goal Analysis [2021-22]

An analysis of how this goal was carried out in the previous year.

A description of any substantive differences in planned actions and actual implementation of these actions.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of material differences between Budgeted Expenditures and Estimated Actual Expenditures.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

An explanation of how effective the specific actions were in making progress toward the goal.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A description of any changes made to the planned goal, metrics, desired outcomes, or actions for the coming year that resulted from reflections on prior practice.

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

A report of the Estimated Actual Expenditures for last year's actions may be found in the Annual Update Expenditures Table.

Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students [2021-22]

Percentage to Increase or Improve Services	Increased Apportionment based on the Enrollment of Foster Youth, English Learners, and Low-Income students
3.45%%	1,060,984.00

The Budgeted Expenditures for Actions identified as Contributing may be found in the Increased or Improved Services Expenditures Table.

Required Descriptions

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

RUSD expended all such funds at the same rate as the 2018-2019 school year, as we continued to provide quality educational and social emotional service to our unduplicated pupils.

The District established targeted programs to support the needs of low income, foster youth, homeless, and English learners in the District. However, the programs detailed below also supported unduplicated pupils and others outside of this group. Those programs, and the research that supports the implementation of such programs, are as follows: Elementary and middle school counselors - Interventions which explicitly teach expectations for student behavior and strategies for students to reflect on their own attitudes and behavior, thereby helping them, to deal with the knowledge and skill demands of the academic curricula are appropriate. Furthermore, research by Maurice Elias at Rutgers links the depth of social-emotional learning (SEL) skill development to student engagement with the California State Standards. Students who lack a nuanced understanding of emotions are unlikely to see deep meaning in much of the literature they read and are less likely to be engaged in it. "A comprehensive meta-analysis of over 200 studies of social-emotional learning skills implementation (Durlak, et. al, 2011) found that well implemented SEL is linked to student gains in social-emotional skills, improved attitudes about self, others, and school, positive classroom behavior, and 10 percentile point gains on standardized achievement tests. Also, negative behaviors that compromise academic and life success, such as conduct problems, aggressive behavior and emotional distress were significantly reduced." (See "Social-emotional Skills can Boost Common Core Implementation", M.J. Elias, Phi Delta Kappan, November 2014, p. 60). AVID at Pleasant Grove - Research indicates the AVID program has a high success rate in helping students develop skills needed to attend college and to be successful in college. This is especially important for low income and first generation college students. A study conducted by Guthrie and Guthrie in 2002 shows 89% of AVID students persist in college and 85% were on track to graduate in 4-5 years (Guthrie, L. F., & Guthrie, G. P. 2002). PBIS, or Positive Behavior Interventions and Supports, is an evidence-based framework that develops positive behaviors leading to improved school culture and a better climate for learning. A study examining the impact of PBIS on school

organizational health using data from a large randomized controlled trial of PBIS conducted in 37 elementary schools and longitudinal multilevel analyses on data from 2,507 staff revealed a significant effect of PBIS on staff reports of the schools' overall organizational health, resource influence, and staff affiliation over a 3-year period. Additionally, recent research indicated that schoolwide positive behavior was associated with decreased exclusionary, reactive and punitive discipline practices (Horner, Sugai, Todd, & Lewis-Palmer, 2005; Luiselli, Putnam, & Sunderland, 2002), increased student satisfaction (Lewis-Palmer, Horner, Sugai, Eber, & Phillips, 2002), and improved perceptions of school safety. An EL Coordinator was hired to ensure that the needs of our English learners were being met. The EL coordinator oversaw academic testing and intervention programs for our English learners and also worked with teachers and administrators to provide training on "designated and integrated" language arts instruction. This EL coordinator also planned and oversaw our Summer Learning Program, which was designed to provide additional academic support to English learners, socioeconomically disadvantaged students, Foster Youth, and students demonstrating learning loss due to COVID-19. According to the Institute of Education Science, instructional practices such as intensive vocabulary instruction, the integration of spoken and written English into content-area teaching, and small-group interventions for struggling students are most effective. (Educator's Practice Guide: Teaching Academic Content and Literacy to English Learners in Elementary and Middle School, IES Practice Guide, US Department of Education, 2014) Additionally, the California State Framework for English Language Arts and English Language Development specifically calls for the types of integrated and designated instruction that our EL coordinator supported. The EL Coordinator also hired a retired teacher to provide 1:1 and small group instruction, as well as designated ELD for our EL students enrolled in the Frontier Virtual Academy to further support the language development of our EL students. A bilingual liaison was employed to improve English learners family connections. This employee created home to school connections and helped ensure that our English learners and their families received the support needed to be successful. (School, Family, and Community Partnerships, CalSTAT, 2015). A behaviorist was hired to serve unduplicated pupils and others outside this group. This individual, working in conjunction with behavior support para-educators, provided services to students, teachers, support staff, and families to improve behaviors that obstruct academic and social emotional learning. According to the American Psychological Association, when school-wide support is provided at the universal level, classroom behavior management programs have shown to be effective for 80-85 percent of all students (Kratochwill et al, 2019) Additionally, functional behavior assessments are effective means of determining the purpose of student misbehavior and creating appropriate interventions (Scott et al., 2005). Additional services, including school-based interventions, software, aides, professional development, and materials were provided to meet the needs of our unduplicated students.

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

In the 2018-2019 school year, the District increased the level of elementary school counseling support by 1.4 FTE. This represented a 70% increase in elementary counselors who provided three days of counseling at 4 elementary schools and five days of counseling at the fifth elementary school.

The District established targeted programs supporting the needs of low income, foster youth, homeless, and English learners in the District. However, the programs detailed below also supported unduplicated pupils and others outside of this group. Those programs, and the research that supported the implementation of such programs, are as follows: Elementary and middle school counselors - Interventions which explicitly teach expectations for student behavior and strategies for students to reflect on their own attitudes and behavior, thereby helping them, to deal with the knowledge and skill demands of the academic curricula are appropriate. Furthermore, research by Maurice

Elias at Rutgers links the depth of social-emotional learning (SEL) skill development to student engagement with the California State Standards. Students who lack a nuanced understanding of emotions are unlikely to see deep meaning in much of the literature they read and are less likely to be engaged in it. "A comprehensive meta-analysis of over 200 studies of social-emotional learning skills implementation (Durlak, et. al, 2011) found that well implemented SEL is linked to student gains in social-emotional skills, improved attitudes about self, others, and school, positive classroom behavior, and 10 percentile point gains on standardized achievement tests. Also, negative behaviors that compromise academic and life success, such as conduct problems, aggressive behavior and emotional distress were significantly reduced." (See "Social-emotional Skills can Boost Common Core Implementation", M.J. Elias, Phi Delta Kappan, November 2014, p. 60).

AVID at Pleasant Grove - Research indicated the AVID program had a high success rate in helping students develop skills needed to attend college and to be successful in college. This is especially important for low income and first generation college students. A study conducted by Guthrie and Guthrie in 2002 showed 89% of AVID students persist in college and 85% were on track to graduate in 4-5 years (Guthrie, L. F., & Guthrie, G. P. 2002).

PBIS, or Positive Behavior Interventions and Supports, is an evidence-based framework that develops positive behaviors leading to improved school culture and a better climate for learning. A study examining the impact of PBIS on school organizational health using data from a large randomized controlled trial of PBIS conducted in 37 elementary schools and longitudinal multilevel analyses on data from 2,507 staff revealed a significant effect of PBIS on staff reports of the schools' overall organizational health, resource influence, and staff affiliation over a 3-year period. Additionally, recent research indicated that schoolwide positive behavior was associated with decreased exclusionary, reactive and punitive discipline practices (Horner, Sugai, Todd, & Lewis-Palmer, 2005; Luiselli, Putnam, & Sunderland, 2002), increased student satisfaction (Lewis-Palmer, Horner, Sugai, Eber, & Phillips, 2002), and improved perceptions of school safety.

An EL Coordinator was hired to ensure that the needs of our English learners were being met. The EL coordinator oversaw academic testing and intervention programs for our English learners and also worked with teachers and administrators to provide training on "designated and integrated" language arts instruction. This EL coordinator also oversaw our Summer Learning Program, which was designed to provide additional academic support to English learners, socioeconomically disadvantaged students, Foster Youth, and students demonstrating learning loss due to COVID-19. The EL Coordinator also hired a retired teacher to provide 1:1, small group instruction, and Designated ELD to our EL students enrolled in the Frontier Virtual Academy to further support their language development skills. According to the Institute of Education Science, instructional practices such as intensive vocabulary instruction, the integration of spoken and written English into content-area teaching, and small-group interventions for struggling students are most effective. (Educator's Practice Guide: Teaching Academic Content and Literacy to English Learners in Elementary and Middle School, IES Practice Guide, US Department of Education, 2014)

Additionally, the California State Framework for English Language Arts and English Language Development specifically calls for the types of integrated and designated instruction that our EL coordinator supports. A bilingual liaison was employed to improve English learners family connections. This employee created home to school connections and helped ensure that our English learners and their families received the support needed to be successful. (School, Family, and Community Partnerships, CalSTAT, 2015)

Additional services, including school-based interventions, software, aides, professional development, and materials were provided to meet the needs of our unduplicated students.

The District established targeted programs that supported the needs of low income, foster youth, and English learners in the District. However, the programs detailed below also supported unduplicated pupils and others outside of this group. Those programs, and the research that supports the implementation of such programs, were as follows:

The District's projected increase in Supplemental funding for 2016-17 was \$78,918 and the estimated Supplemental and Concentration Grant funding for 2016-17 was \$760,351. The District's projected expenditures on Supplemental Grant programs in 2016-17 are \$979,364. In 2017-18 the increase in Supplemental and Concentration Grant funding is projected to be \$56,325 with the estimated Supplemental and Concentration Grant funding level at \$816,676. This results in an increase in the Minimum Proportionality Percentage of 3.03% for the District, whereby the District has exceeded the minimum proportionality established in 2016-17 by maintaining projected Supplemental and Concentration Grant program expenditures of \$976,910 in 2017-18 exceeding the total Supplemental and Concentrations funding of \$816,676 by nearly \$160,000 (19.6% above funding level) .

In 2016-17, the District funded Supplemental Grant programs to address the needs of the District's low income, foster youth, and English learner pupils that included support for the following: counseling services for students, intervention support within the school day; after school intervention programs; after school transportation; academic intervention support; summer school academic support; English Learner Coordinator; English Learner Community Liaison; bi-lingual instructional support in the elementary schools; a 1.0 FTE Vice-Principal at Green Valley; class size reduction in K-3 at Green Valley and Rescue; character education and anti-bullying supports; Advancement Via Individual Determination (AVID) at Pleasant Grove Middle School; and community/parent outreach programs.

In 2017-18, the District will provide the following Supplemental Grant funded programs or services: counseling and mental health services, academic intervention, qualified instructional assistants, staff development in the English Learner program, an English learner coordinator, a bilingual community liaison, AVID at Pleasant Grove Middle School, PBIS at Green Valley Elementary School, community/parent outreach programs such as Love and Logic, and enhanced technology instruction in all schools.

The District plans to establish targeted programs that support the needs of low income, foster youth, and English learners in the District. However, four programs support all students in a school-wide manner. Those programs, and the research that supports implementation of such programs, are as follows:

The Counselors Serving Elementary School Students - Interventions which explicitly teach expectations for student behavior and strategies for students to reflect on their own attitudes and behavior, thereby helping them, to deal with the knowledge and skill demands of the academic curricula are appropriate. These services will be provided by a counselor at Green Valley School and Rescue School. Furthermore, research by Maurice Elias at Rutgers links the depth of social-emotional learning (SEL) skill development to student engagement with the California State Standards. Students who lack a nuanced understanding of emotions are unlikely to see deep meaning in much of the literature they read and are less likely to be engaged in it. "A comprehensive meta-analysis of over 200 studies of social-emotional learning skills implementation (Durlak, et. al, 2011) found that well implemented SEL is linked to student gains in social-emotional skills, improved attitudes about self, others, and school, positive classroom behavior, and 10 percentile point gains on standardized achievement tests. Also, negative behaviors that compromise academic and life success, such as conduct problems, aggressive behavior and emotional distress were significantly reduced." (See "Social-emotional Skills can Boost Common Core Implementation", M.J. Elias, Phi Delta Kappan, November 2014, p. 60).

Homework labs, with transportation home, at Pleasant Grove Middle School, Rescue Elementary School, and Green Valley Elementary School - The National Partnership for Quality Afterschool Learning, in their report to the US Department of Education states that homework can foster responsible character traits and independent, lifelong learning (Cooper, 2000). Additionally, most researchers have found that students who complete homework assignments have higher academic grades than students who do not complete homework assignments (Cooper, Robinson,& Patall, 2006; Cooper & Valentine, 2001; Epstein & Van Voorhis, 2001). The importance of completing homework as students advance in school seems to increase as students get older (Zimmerman & Kitsantas, 2005). Afterschool tutoring programs that help

students with academic work report an increase in achievement for students who participated on a regular basis (Bender, Giovanis, & Mazzoni, 1994).

AVID at Pleasant Grove - Research indicates the AVID program has a high success rate in helping students develop skills needed to attend college and to be successful in college. This is especially important for low income and first generation college students. A study conducted by Guthrie and Guthrie in 2002 shows 89% of AVID students persist in college and 85% were on track to graduate in 4-5 years (Guthrie, L. F., & Guthrie, G. P. 2002).

PBIS, or Positive Behavior Interventions and Supports, is an evidence-based framework that develops positive behaviors leading to improved school culture and a better climate for learning. A study examining the impact of PBIS on school organizational health using data from a large randomized controlled trial of PBIS conducted in 37 elementary schools and longitudinal multilevel analyses on data from 2,507 staff revealed a significant effect of PBIS on staff reports of the schools' overall organizational health, resource influence, and staff affiliation over a 3-year period. Additionally, recent research indicates that schoolwide positive behavior is associated with decreased exclusionary, reactive and punitive discipline practices (Horner, Sugai, Todd, & Lewis-Palmer, 2005; Luiselli, Putnam, & Sunderland, 2002), increased student satisfaction (Lewis-Palmer, Horner, Sugai, Eber, & Phillips, 2002), and improved perceptions of school safety.

A Director of Special Programs was hired to ensure that the needs of our English learners are being met. The EL coordinator oversees academic testing and intervention programs for our English learners and also works with teachers and administrators to provide training on "designated and integrated" language arts instruction. This EL coordinator also plans our annual multicultural festival and oversees our Summer Learning Program, which is designed to provide additional academic support to English learners, socioeconomically disadvantaged students, and Foster Youth. According to the Institute of Education Science, instructional practices such as intensive vocabulary instruction, the integration of spoken and written English into content-area teaching, and small-group interventions for struggling students are most effective. (Educator's Practice Guide: Teaching Academic Content and Literacy to English Learners in Elementary and Middle School, IES Practice Guide, US Department of Education, 2014) Additionally, the California State Framework for English Language Arts and English Language Development specifically calls for the types of integrated and designated instruction that our EL coordinator supports.

A bilingual liaison was employed to improve English learners family connections. This employee creates home to school connections and helps ensure that our English learners and their families receive the support needed to be successful. (School, Family, and Community Partnerships, CalSTAT, 2015)

Additional services, including school-based interventions, software, aides, professional development, and materials are provided to meet the needs of our unduplicated students.

Additional funding and improved services for targeted student groups are projected to exceed the 3.03% proportional increase. The District has been consistent in its programmatic support for low income pupils, foster youth, and English learners and will continue to display this support when developing budgets and programs. The District will meet the quantitative and qualitative requirements in accordance with the topics identified above. The District's Minimum Proportionality Percentage of 3.03% requires services for low income pupils, foster youth, and English learners increase or show commensurate improvement based on this proportionality figure. The District will be maintaining increased programs for low income pupils, foster youth, and English learners pupils as identified in the goals and actions established in Section 2 of this document. The District has exceeded the minimum proportionality established in 2016-17 by maintaining projected Supplemental Grant program expenditures of \$976,910 in 2017-18 exceeding the total Supplemental funding of \$816,676 by nearly \$160,000 (19.6% above funding level) .

Total Expenditures Table

LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
\$31,478,247.00	\$4,297,134.00	\$2,414,203.00	\$2,510,355.00	\$40,699,939.00

Totals:	Total Personnel	Total Non-personnel
Totals:	\$35,088,622.00	\$5,611,317.00

Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1	All	Certificated Staff	\$14,555,728.00	\$3,132,613.00	\$1,196,932.00	\$148,894.00	\$19,034,167.00
1	2	All	Classified Staff	\$1,161,204.00			\$1,109,049.00	\$2,270,253.00
1	3	All Students in Grades K-3	Low Class Size	\$1,954,951.00				\$1,954,951.00
1	4	English Learners Foster Youth Low Income	Unduplicated Pupil Supports	\$1,184,817.00			\$295,963.00	\$1,480,780.00
1	5	All	Instructional resources	\$658,232.00	\$161,647.00		\$471,347.00	\$1,291,226.00
2	1	All	Social Emotional Learning				\$84,690.00	\$84,690.00
2	2	All	Safe School Personnel	\$3,898,015.00	\$14,463.00		\$289,005.00	\$4,201,483.00
2	3	All	Safe School (Materials and Supplies)	\$471,951.00	\$167,153.00		\$42,003.00	\$681,107.00
3	1	All	Non-instructional Personnel	\$5,612,924.00	\$189,993.00	\$362,454.00		\$6,165,371.00
3	2	All	Materials and Supplies for Non- instructional operations	\$1,980,425.00	\$631,265.00	\$854,817.00	\$69,404.00	\$3,535,911.00

Contributing Expenditures Tables

Totals by Type	Total LCFF Funds	Total Funds
Total:	\$1,184,817.00	\$1,480,780.00
LEA-wide Total:	\$1,184,817.00	\$1,480,780.00
Limited Total:	\$0.00	\$0.00
Schoolwide Total:	\$0.00	\$0.00

Goal	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
1	4	Unduplicated Pupil Supports	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$1,184,817.00	\$1,480,780.00

Annual Update Table Year 1 [2021-22]

Annual update of the 2021-22 goals will occur during the 2022-23 update cycle.

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Total Planned Expenditures	Total Estimated Actual Expenditures
			Totals:	Planned Expenditure Total	Estimated Actual Total
			Totals:		

Instructions

[Plan Summary](#)

[Stakeholder Engagement](#)

[Goals and Actions](#)

[Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students](#)

For additional questions or technical assistance related to the completion of the LCAP template, please contact the local COE, or the California Department of Education's (CDE's) Local Agency Systems Support Office by phone at 916-319-0809 or by email at lcff@cde.ca.gov.

Introduction and Instructions

The Local Control Funding Formula (LCFF) requires LEAs to engage their local stakeholders in an annual planning process to evaluate their progress within eight state priority areas encompassing all statutory metrics (COEs have ten state priorities). LEAs document the results of this planning process in the Local Control and Accountability Plan (LCAP) using the template adopted by the State Board of Education.

The LCAP development process serves three distinct, but related functions:

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] 52064(e)(1)). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. Local educational agencies (LEAs) should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Stakeholder Engagement:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful stakeholder engagement (EC 52064(e)(1)). Local stakeholders possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC 52064(b)(4-6)).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC 52064(b)(1) & (2)).

- Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC 52064(b)(7)*).

The LCAP template, like each LEA's final adopted LCAP, is a document, not a process. LEAs must use the template to memorialize the outcome of their LCAP development process, which should: (a) reflect comprehensive strategic planning (b) through meaningful engagement with stakeholders that (c) meets legal requirements, as reflected in the final adopted LCAP. The sections included within the LCAP template do not and cannot reflect the full development process, just as the LCAP template itself is not intended as a stakeholder engagement tool.

If a county superintendent of schools has jurisdiction over a single school district, the county board of education and the governing board of the school district may adopt and file for review and approval a single LCAP consistent with the requirements in *EC* sections 52060, 52062, 52066, 52068, and 52070. The LCAP must clearly articulate to which entity's budget (school district or county superintendent of schools) all budgeted and actual expenditures are aligned.

The revised LCAP template for the 2021–22, 2022–23, and 2023–24 school years reflects statutory changes made through Assembly Bill 1840 (Committee on Budget), Chapter 243, Statutes of 2018. These statutory changes enhance transparency regarding expenditures on actions included in the LCAP, including actions that contribute to meeting the requirement to increase or improve services for foster youth, English learners, and low-income students, and to streamline the information presented within the LCAP to make adopted LCAPs more accessible for stakeholders and the public.

At its most basic, the adopted LCAP should attempt to distill not just what the LEA is doing, but also allow stakeholders to understand why, and whether those strategies are leading to improved opportunities and outcomes for students. LEAs are strongly encouraged to use language and a level of detail in their adopted LCAPs intended to be meaningful and accessible for the LEA's diverse stakeholders and the broader public.

In developing and finalizing the LCAP for adoption, LEAs are encouraged to keep the following overarching frame at the forefront of the strategic planning and stakeholder engagement functions:

Given present performance across the state priorities and on indicators in the California School Dashboard, how is the LEA using its budgetary resources to respond to student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

LEAs are encouraged to focus on a set of metrics or a set of actions that the LEA believes, based on input gathered from stakeholders, research, and experience, will have the biggest impact on behalf of its students.

These instructions address the requirements for each section of the LCAP, but may include information about effective practices when developing the LCAP and completing the LCAP itself. Additionally, information is included at the beginning of each section emphasizing the purpose that each section serves.

Plan Summary

Purpose

A well-developed Plan Summary section provides a meaningful context for the LCAP. This section provides information about an LEA's community as well as relevant information about student needs and performance. In order to provide a meaningful context for the rest of the LCAP, the content of this section should be clearly and meaningfully related to the content included in the subsequent sections of the LCAP.

Requirements and Instructions

General Information – Briefly describe the students and community. For example, information about an LEA in terms of geography, enrollment, or employment, the number and size of specific schools, recent community challenges, and other such information as an LEA wishes to include can enable a reader to more fully understand an LEA's LCAP.

Reflections: Successes – Based on a review of performance on the state indicators and local performance indicators included in the Dashboard, progress toward LCAP goals, local self-assessment tools, stakeholder input, and any other information, what progress is the LEA most proud of and how does the LEA plan to maintain or build upon that success? This may include identifying specific examples of how past increases or improvements in services for foster youth, English learners, and low-income students have led to improved performance for these students.

Reflections: Identified Need – Referring to the Dashboard, identify: (a) any state indicator for which overall performance was in the “Red” or “Orange” performance category or any local indicator where the LEA received a “Not Met” or “Not Met for Two or More Years” rating AND (b) any state indicator for which performance for any student group was two or more performance levels below the “all student” performance. What steps is the LEA planning to take to address these areas of low performance and performance gaps? Other needs may be identified using locally collected data including data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

LCAP Highlights – Identify and briefly summarize the key features of this year's LCAP.

Comprehensive Support and Improvement – An LEA with a school or schools identified for comprehensive support and improvement (CSI) under the Every Student Succeeds Act must respond to the following prompts:

- **Schools Identified:** Identify the schools within the LEA that have been identified for CSI.
- **Support for Identified Schools:** Describe how the LEA has or will support the identified schools in developing CSI plans that included a school-level needs assessment, evidence-based interventions, and the identification of any resource inequities to be addressed through the implementation of the CSI plan.
- **Monitoring and Evaluating Effectiveness:** Describe how the LEA will monitor and evaluate the implementation and effectiveness of the CSI plan to support student and school improvement.

Stakeholder Engagement

Purpose

Significant and purposeful engagement of parents, students, educators, and other stakeholders, including those representing the student groups identified by LCFF, is critical to the development of the LCAP and the budget process. Consistent with statute, such stakeholder engagement should support comprehensive strategic planning, accountability, and improvement across the state priorities and locally identified priorities (EC 52064(e)(1)). Stakeholder engagement is an ongoing, annual process.

This section is designed to reflect how stakeholder engagement influenced the decisions reflected in the adopted LCAP. The goal is to allow stakeholders that participated in the LCAP development process and the broader public understand how the LEA engaged stakeholders and the impact of that engagement. LEAs are encouraged to keep this goal in the forefront when completing this section.

Statute and regulations specify the stakeholder groups that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP. Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective stakeholder engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

Below is an excerpt from the 2018–19 *Guide for Annual Audits of K–12 Local Education Agencies and State Compliance Reporting*, which is provided to highlight the legal requirements for stakeholder engagement in the LCAP development process:

Local Control and Accountability Plan:

For county offices of education and school districts only, verify the LEA:

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

- c) Notified members of the public of the opportunity to submit comments regarding specific actions and expenditures proposed to be included in the local control and accountability plan in accordance with Education Code section 52062(a)(3) or 52068(a)(3), as appropriate.
- d) Held at least one public hearing in accordance with Education Code section 52062(b)(1) or 52068(b)(1), as appropriate.
- e) Adopted the local control and accountability plan in a public meeting in accordance with Education Code section 52062(b)(2) or 52068(b)(2), as appropriate.

Prompt 1: “A summary of the stakeholder process and how the stakeholder engagement was considered before finalizing the LCAP.”

Describe the stakeholder engagement process used by the LEA to involve stakeholders in the development of the LCAP, including, at a minimum, describing how the LEA met its obligation to consult with all statutorily required stakeholder groups as applicable to the type of LEA. A sufficient response to this prompt must include general information about the timeline of the process and meetings or other engagement strategies with stakeholders. A response may also include information about an LEA’s philosophical approach to stakeholder engagement.

Prompt 2: “A summary of the feedback provided by specific stakeholder groups.”

Describe and summarize the stakeholder feedback provided by specific stakeholders. A sufficient response to this prompt will indicate ideas, trends, or inputs that emerged from an analysis of the feedback received from stakeholders.

Prompt 3: “A description of the aspects of the LCAP that were influenced by specific stakeholder input.”

A sufficient response to this prompt will provide stakeholders and the public clear, specific information about how the stakeholder engagement process influenced the development of the LCAP. The response must describe aspects of the LCAP that were influenced by or developed in response to the stakeholder feedback described in response to Prompt 2. This may include a description of how the LEA prioritized stakeholder requests within the context of the budgetary resources available or otherwise prioritized areas of focus within the LCAP. For the purposes of this prompt, “aspects” of an LCAP that may have been influenced by stakeholder input can include, but are not necessarily limited to:

- Inclusion of a goal or decision to pursue a Focus Goal (as described below)
- Inclusion of metrics other than the statutorily required metrics
- Determination of the desired outcome on one or more metrics
- Inclusion of performance by one or more student groups in the Measuring and Reporting Results subsection
- Inclusion of action(s) or a group of actions
- Elimination of action(s) or group of actions
- Changes to the level of proposed expenditures for one or more actions
- Inclusion of action(s) as contributing to increased or improved services for unduplicated services
- Determination of effectiveness of the specific actions to achieve the goal
- Determination of material differences in expenditures

- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to stakeholders what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to stakeholders and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

A well-developed goal can be focused on the performance relative to a metric or metrics for all students, a specific student group(s), narrowing performance gaps, or implementing programs or strategies expected to impact outcomes. LEAs should assess the performance of their student groups when developing goals and the related actions to achieve such goals.

Requirements and Instructions

LEAs should prioritize the goals, specific actions, and related expenditures included within the LCAP within one or more state priorities. LEAs should consider performance on the state and local indicators, including their locally collected and reported data for the local indicators that are included in the Dashboard in determining whether and how to prioritize its goals within the LCAP.

In order to support prioritization of goals, the LCAP template provides LEAs with the option of developing three different kinds of goals:

- **Focus Goal:** A Focus Goal is relatively more concentrated in scope and may focus on a fewer number of metrics to measure improvement. A Focus Goal statement will be time bound and make clear how the goal is to be measured.
- **Broad Goal:** A Broad Goal is relatively less concentrated in its scope and may focus on improving performance across a wide range of metrics.
- **Maintenance of Progress Goal:** A Maintenance of Progress Goal includes actions that may be ongoing without significant changes and allows an LEA to track performance on any metrics not addressed in the other goals of the LCAP.

At a minimum, the LCAP must address all LCFF priorities and associated metrics.

Focus Goal(s)

Goal Description: The description provided for a Focus Goal must be specific, measurable, and time bound. An LEA develops a Focus Goal to address areas of need that may require or benefit from a more specific and data intensive approach. The Focus Goal can explicitly reference the metric(s) by which achievement of the goal will be measured and the time frame according to which the LEA expects to achieve the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA has chosen to prioritize this goal. An explanation must be based on Dashboard data or other locally collected data. LEAs must describe how the LEA identified this goal for focused attention, including relevant consultation with stakeholders. LEAs are encouraged to promote transparency and understanding around the decision to pursue a focus goal.

Broad Goal

Goal Description: Describe what the LEA plans to achieve through the actions included in the goal. The description of a broad goal will be clearly aligned with the expected measurable outcomes included for the goal. The goal description organizes the actions and expected outcomes in a cohesive and consistent manner. A goal description is specific enough to be measurable in either quantitative or qualitative terms. A broad goal is not as specific as a focus goal. While it is specific enough to be measurable, there are many different metrics for measuring progress toward the goal.

Explanation of why the LEA has developed this goal: Explain why the LEA developed this goal and how the actions and metrics grouped together will help achieve the goal.

Maintenance of Progress Goal

Goal Description: Describe how the LEA intends to maintain the progress made in the LCFF State Priorities not addressed by the other goals in the LCAP. Use this type of goal to address the state priorities and applicable metrics not addressed within the other goals in the LCAP. The state priorities and metrics to be addressed in this section are those for which the LEA, in consultation with stakeholders, has determined to maintain actions and monitor progress while focusing implementation efforts on the actions covered by other goals in the LCAP.

Explanation of why the LEA has developed this goal: Explain how the actions will sustain the progress exemplified by the related metrics.

Measuring and Reporting Results:

For each LCAP year, identify the metric(s) that the LEA will use to track progress toward the expected outcomes. LEAs are encouraged to identify metrics for specific student groups, as appropriate, including expected outcomes that would reflect narrowing of any existing performance gaps.

Include in the baseline column the most recent data associated with this metric available at the time of adoption of the LCAP for the first year of the three-year plan. LEAs may use data as reported on the 2019 Dashboard for the baseline of a metric only if that data represents the most recent available (e.g. high school graduation rate).

Using the most recent data available may involve reviewing data the LEA is preparing for submission to the California Longitudinal Pupil Achievement Data System (CALPADS) or data that the LEA has recently submitted to CALPADS. Because final 2020–2021 outcomes on some metrics may not be computable at the time the 2021–24 LCAP is adopted (e.g. graduation rate, suspension rate), the most recent data available may include a point in time calculation taken each year on the same date for comparability purposes.

The baseline data shall remain unchanged throughout the three-year LCAP.

Complete the table as follows:

- **Metric:** Indicate how progress is being measured using a metric.
- **Baseline:** Enter the baseline when completing the LCAP for 2021–22. As described above, the baseline is the most recent data associated with a metric. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 1 Outcome:** When completing the LCAP for 2022–23, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 2 Outcome:** When completing the LCAP for 2023–24, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above.
- **Year 3 Outcome:** When completing the LCAP for 2024–25, enter the most recent data available. Indicate the school year to which the data applies, consistent with the instructions above. The 2024–25 LCAP will be the first year in the next three-year cycle. Completing this column will be part of the Annual Update for that year.
- **Desired Outcome for 2023-24:** When completing the first year of the LCAP, enter the desired outcome for the relevant metric the LEA expects to achieve by the end of the 2023–24 LCAP year.

Timeline for completing the “**Measuring and Reporting Results**” part of the Goal.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for Year 3 (2023-24)
Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2021–22 .	Enter information in this box when completing the LCAP for 2022–23 . Leave blank until then.	Enter information in this box when completing the LCAP for 2023–24 . Leave blank until then.	Enter information in this box when completing the LCAP for 2024–25 . Leave blank until then.	Enter information in this box when completing the LCAP for 2021–22 .

The metrics may be quantitative or qualitative; but at minimum, an LEA’s LCAP must include goals that are measured using all of the applicable metrics for the related state priorities, in each LCAP year as applicable to the type of LEA. To the extent a state priority does not specify one or more metrics (e.g., implementation of state academic content and performance standards), the LEA must identify a metric to use within the LCAP. For these state priorities, LEAs are encouraged to use metrics based on or reported through the relevant self-reflection tool for local indicators within the Dashboard.

Actions: Enter the action number. Provide a short title for the action. This title will also appear in the expenditure tables. Provide a description of the action. Enter the total amount of expenditures associated with this action. Budgeted expenditures from specific fund sources will be provided in the summary expenditure tables. Indicate whether the action contributes to meeting the increase or improved services requirement as described in the Increased or Improved Services section using a “Y” for Yes or an “N” for No. (Note: for each such action offered on an LEA-wide or schoolwide basis, the LEA will need to provide additional information in the Increased or Improved Summary Section to address the requirements in *California Code of Regulations, Title 5 [5 CCR] Section 15496(b)* in the Increased or Improved Services Section of the LCAP).

Actions for English Learners: School districts, COEs, and charter schools that have a numerically significant English learner student subgroup must include specific actions in the LCAP related to, at a minimum, the language acquisition programs, as defined in *EC Section 306*, provided to students and professional development activities specific to English learners.

Actions for Foster Youth: School districts, COEs, and charter schools that have a numerically significant Foster Youth student subgroup are encouraged to include specific actions in the LCAP designed to meet needs specific to Foster Youth students.

Goal Analysis:

Enter the LCAP Year

Using actual annual measurable outcome data, including data from the Dashboard, analyze whether the planned actions were effective in achieving the goal. Respond to the prompts as instructed.

- Describe the overall implementation of the actions to achieve the articulated goal. Include a discussion of relevant challenges and successes experienced with the implementation process. This must include any instance where the LEA did not implement a planned action or implemented a planned action in a manner that differs substantively from how it was described in the adopted LCAP.
- Explain material differences between Budgeted Expenditures and Estimated Actual Expenditures. Minor variances in expenditures do not need to be addressed, and a dollar-for-dollar accounting is not required.
- Describe the effectiveness of the specific actions to achieve the articulated goal as measured by the LEA. In some cases, not all actions in a goal will be intended to improve performance on all of the metrics associated with the goal. When responding to this prompt, LEAs may assess the effectiveness of a single action or group of actions within the goal in the context of performance on a single metric or group of specific metrics within the goal that are applicable to the action(s). Grouping actions with metrics will allow for more robust analysis of whether the strategy the LEA is using to impact a specified set of metrics is working and increase transparency for stakeholders. LEAs are encouraged to use such an approach when goals include multiple actions and metrics that are not closely associated.
- Describe any changes made to this goal, expected outcomes, metrics, or actions to achieve this goal as a result of this analysis and analysis of the data provided in the Dashboard or other local data, as applicable.

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

Purpose

A well-written Increased or Improved Services section provides stakeholders with a comprehensive description, within a single dedicated section, of how an LEA plans to increase or improved services for its unduplicated students as compared to all students and how LEA-wide or schoolwide actions identified for this purpose meet regulatory requirements. Descriptions provided should include sufficient detail yet be sufficiently succinct to promote a broader understanding of stakeholders to facilitate their ability to provide input. An LEA's description in this section must align with the actions included in the Goals and Actions section as contributing.

Requirements and Instructions

This section must be completed for each LCAP year.

When developing the LCAP in year 2 or year 3, copy the "Increased or Improved Services" section and enter the appropriate LCAP year. Using the copy of the section, complete the section as required for the relevant LCAP year. Retain all prior year sections for each of the three years within the LCAP.

Percentage to Increase or Improve Services: Identify the percentage by which services for unduplicated pupils must be increased or improved as compared to the services provided to all students in the LCAP year as calculated pursuant to 5 CCR Section 15496(a)(7).

Increased Apportionment based on the enrollment of Foster Youth, English Learners, and Low-Income Students: Specify the estimate of the amount of funds apportioned on the basis of the number and concentration of unduplicated pupils for the LCAP year.

Required Descriptions:

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

For each action included in the Goals and Actions section as contributing to the increased or improved services requirement for unduplicated pupils and provided on an LEA-wide or schoolwide basis, the LEA must include an explanation consistent with 5 CCR Section 15496(b). For any such actions continued into the 2021–24 LCAP from the 2017–2020 LCAP, the LEA must determine whether or not the action was effective as expected, and this determination must reflect evidence of outcome data or actual implementation to date.

Principally Directed and Effective: An LEA demonstrates how an action is principally directed towards and effective in meeting the LEA’s goals for unduplicated students when the LEA explains how:

- It considers the needs, conditions, or circumstances of its unduplicated pupils;
- The action, or aspect(s) of the action (including, for example, its design, content, methods, or location), is based on these considerations; and
- The action is intended to help achieve an expected measurable outcome of the associated goal.

As such, the response provided in this section may rely on a needs assessment of unduplicated students.

Conclusory statements that a service will help achieve an expected outcome for the goal, without an explicit connection or further explanation as to how, are not sufficient. Further, simply stating that an LEA has a high enrollment percentage of a specific student group or groups does not meet the increase or improve services standard because enrolling students is not the same as serving students.

For example, if an LEA determines that low-income students have a significantly lower attendance rate than the attendance rate for all students, it might justify LEA-wide or schoolwide actions to address this area of need in the following way:

After assessing the needs, conditions, and circumstances of our low-income students, we learned that the attendance rate of our low-income students is 7% lower than the attendance rate for all students. (Needs, Conditions, Circumstances [Principally Directed])

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school

climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action(s))

These actions are being provided on an LEA-wide basis and we expect/hope that all students with less than a 100% attendance rate will benefit. However, because of the significantly lower attendance rate of low-income students, and because the actions meet needs most associated with the chronic stresses and experiences of a socio-economically disadvantaged status, we expect that the attendance rate for our low-income students will increase significantly more than the average attendance rate of all other students. (Measurable Outcomes [Effective In])

COEs and Charter Schools: Describe how actions included as contributing to meeting the increased or improved services requirement on an LEA-wide basis are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above. In the case of COEs and charter schools, schoolwide and LEA-wide are considered to be synonymous.

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

Unduplicated Percentage > 55%: For school districts with an unduplicated pupil percentage of 55% or more, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities as described above.

Unduplicated Percentage < 55%: For school districts with an unduplicated pupil percentage of less than 55%, describe how these actions are principally directed to and effective in meeting its goals for unduplicated pupils in the state and any local priorities. Also describe how the actions **are the most effective use of the funds** to meet these goals for its unduplicated pupils. Provide the basis for this determination, including any alternatives considered, supporting research, experience, or educational theory.

Actions Provided on a Schoolwide Basis:

School Districts must identify in the description those actions being funded and provided on a schoolwide basis, and include the required description supporting the use of the funds on a schoolwide basis.

For schools with 40% or more enrollment of unduplicated pupils: Describe how these actions are principally directed to and effective in meeting its goals for its unduplicated pupils in the state and any local priorities.

For school districts expending funds on a schoolwide basis at a school with less than 40% enrollment of unduplicated pupils: Describe how these actions are principally directed to and how the actions are the most effective use of the funds to meet its goals for foster youth, English learners, and low-income students in the state and any local priorities.

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

Consistent with the requirements of 5 CCR Section 15496, describe how services provided for unduplicated pupils are increased or improved by at least the percentage calculated as compared to the services provided for all students in the LCAP year. To improve services means to grow services in quality and to increase services means to grow services in quantity. Services are increased or improved by those actions in the LCAP that are included in the Goals and Actions section as contributing to the increased or improved services requirement. This description must address how these action(s) are expected to result in the required proportional increase or improvement in services for unduplicated pupils as compared to the services the LEA provides to all students for the relevant LCAP year.

Expenditure Tables

Complete the Data Entry table for each action in the LCAP. The information entered into this table will automatically populate the other Expenditure Tables. All information is entered into the Data Entry table. Do not enter data into the other tables.

The following expenditure tables are required to be included in the LCAP as adopted by the local governing board or governing body:

- Table 1: Actions
- Table 2: Total Expenditures
- Table 3: Contributing Expenditures
- Table 4: Annual Update Expenditures

The Data Entry table may be included in the LCAP as adopted by the local governing board or governing body, but is not required to be included.

In the Data Entry table, provide the following information for each action in the LCAP for the relevant LCAP year:

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All", or by entering a specific student group or groups.
- **Increased / Improved:** Type "Yes" if the action is included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:

- **Scope:** The scope of an action may be LEA-wide (i.e. districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
- **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
- **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools”. If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans”. Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades K-5), as appropriate.
- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year”, or “2 Years”, or “6 Months”.
- **Personnel Expense:** This column will be automatically calculated based on information provided in the following columns:
 - **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
 - **Total Non-Personnel:** This amount will be automatically calculated.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e. base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.

ITEM#: 6
DATE: June 8, 2021

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Fiscal Year 2021-22 Budget Adoption Presentation

BACKGROUND:

All California school districts are required to submit a budget to the County Office of Education testifying to the District's ability to meet its financial obligations for the current and the two subsequent fiscal years. Pursuant to Education Code sections 33129 and 42127, this budget was developed using the state-adopted criteria and standards. Likewise, this budget was filed and adopted subsequent to a public hearing by the governing board of the school district.

STATUS:

The Fiscal Year 2021-22 Budget presents the budgetary goals of the Rescue Union School District. The District is projecting budget deficits in the adopted budget and the two subsequent years. Although, the Fiscal Year 2021-22 Budget shows the District is able to meet its financial obligations for the current year and two subsequent years; however, the District's reserves will be used to meet the budget shortfall.

FISCAL IMPACT:

The Fiscal Year 2021-22 Budget projects a combined (Unrestricted/Restricted) deficit of \$400k and when adjusted for unrestricted one-time activities the ongoing surplus is estimated to be \$357k.

In the multi-year projection the District maintains sufficient reserves in the current and two subsequent years to meet the 3% reserve level, however, this assumes no use of reserves for any other purpose for the next three years.

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

RECOMMENDATION:

Item for discussion and public comment with approval at the June 22 board meeting.

RESCUE UNION SCHOOL DISTRICT
2390 BASS LAKE ROAD
RESCUE, CA 95672

NOTICE OF PUBLIC HEARING

NOTICE IN HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Board Room, located at 2390 Bass Lake Road, Rescue, CA, on Tuesday, June 8, 2021, at 6:30 p.m.

The request for a public hearing is for the 2021-2022 proposed budget. The 2021-2022 proposed budget will be available for public inspection on June 3, 2021 on the district website at www.rescueusd.org or is available at the District Office at the above address during regular business hours.

If you have any questions, please call Sean Martin, Assistant Superintendent of Business Services at 530-677-4461.

Posted: May 27, 2021

www.rescueusd.org, District Office, and School Offices



Rescue Union School District

2021-22 Adopted Budget

Public Hearing – June 8

Adoption – June 22

Board of Trustees

Nancy Brownell, President Michael Gordon, Vice-President Tagg Neal, Member

Suzanna George, Member Kim White, Member



Rescue USD Budget Information and Timelines

- Legally required to adopt a budget by July 1, 2021
 - ⊕ This presentation is a user-friendly summary of the budget proposed for adoption.
 - ⊕ Documents in official “SACS” format included.
- Provides an updated budget for the 2020-21 year – June Update
- Creates an adopted budget for 2021-22 based upon the Governor’s May State Budget Proposal, Legislative Analyst's Office, and current law
- Financial Cycle for 2021-22
 - ⊕ If material changes due to state budget
 - Revise budget 45 days later
 - ⊕ First Interim Budget - December 2021
 - ⊕ Second Interim Budget - March 2022
 - ⊕ June Budget Update – June 2022
 - ⊕ Final Actual Financials – September 2022
 - ⊕ Audit Report – January 2023



Budget Topics

- Governor's Proposal is LCFF Funding COLA of 5.07% - **MEGA COLA**
 - ⊕ Compounded COLA of 2.31% unfunded from 20/21, 1.70% statutory from 21/22, plus a 1% augmentation
 - ⊕ Deferral of cash allocation from state - \$2.6B deferred into following year
 - ⊕ Special Education funding allocation increase of 4.05%
- Other areas that will have an impact on the future education budget
 - ⊕ PERS rates increase from 20.70% to 22.91%
 - Projected rate increases will add additional \$158k for 2021-22 in ongoing costs.
 - ⊕ STRS rates increase from 16.15% to 16.92%
 - Projected rate increases will add additional \$135k for 2021-22 in ongoing costs.
 - ⊕ 1% on-going increase to salary schedules to be an \$273k+ increase to the budget.
 - ⊕ Step and Column increase in 2021-22 projected to be over \$500k.
- Enrollment projections are held flat from last year and due to Kindergarten/ 8th grade difference is a projected decline of 48 students.
 - Declining enrollment will continue to financially impact the district



Assumptions

- There are many unpredictable factors that affect revenue and expenditures. Because of that, the district bases its budget on assumptions. This is the best information available at the time the budget is adopted. The adopted budget, therefore, should be considered a “financial snapshot” on the date it is approved. As variables change, formal adjustments, approved by the board, are made throughout the course of the year.
- This presentation document is showing activities including revenues and expenses from the general fund (01), unless noted otherwise.



RUSD Enrollment History

	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	Change over previous year
2021-22	3457	(Projection)									(48)
2020-21	3,445	3,438	3,436	3,441	3,462	3,476	3,489	3,498	3511	3505	(161)
2019-20	3,595	3,611	3,608	3,609	3,636	3,652	3,653	3,666			(14)
2018-19	3,598	3,619	3,635	3,638	3,643	3,691	3,698	3,694	3,692	3,680	1
2017-18	3,605	3,624	3,623	3,641	3,655	3,679	3,688	3,682	3,684	3,679	(115)
2016-17	3,723	3,709	3,723	3,731	3,734	3,774	3,792	3,792	3,786	3,794	54
2015-16	3,666	3,658	3,673	3,673	3,676	3,686	3,707	3,717	3,734	3,740	(35)
2014-15	3,690	3,697	3,699	3,702	3,712	3,735	3,753	3,771	3,772	3,775	(50)
2013-14	3,797	3,775	3,770	3,776	3,774	3,797	3,804	3,821	3,823	3,825	(104)
2012-13	3,889	3,902	3,895	3,900	3,893	3,885	3,912	3,919	3,920	3,929	(109)
2011-12	3,984	3,984	3,989	3,995	3,995	4,002	4,019	4,024	4,032	4,038	(57)
2010-11	4,124	4,088	4,070	4,071	4,074	4,083	4,092	4,099	4,097	4,095	(20)
2009-10	4,173	4,123	4,115	4,116	4,113	4,119	4,122	4,121	4,112	4,115	16
2008-09	4,176	4,105	4,104	4,106	4,115	4,110	4,095	4,091	4,097	4,099	14
2007-08	4,093	4,079	4,090	4,094	4,091	4,097	4,110	4,096	4,101	4,085	113
2006-07	3,916	3,905	3,918	3,927	3,934	3,933	3,952	3,967	3,964	3,972	187
2005-06	3,777	3,771	3,788	3,776	3,768	3,784	3,780	3,783	3,786	3,785	78
2004-05	3,670	3,658	3,653	3,661	3,661	3,698	3,703	3,712	3,717	3,707	

Narrative – The district primarily earns income through enrollment converted to Average Daily Attendance (ADA). Enrollment is simply the total number of students enrolled in district schools; ADA is the Average Daily Attendance of those enrolled students.

This table shows the historical enrollment with a color spectrum of green for higher numbers down to red for lower numbers.



Summary of Enrollment to ADA

Enrollment & Attendance	2005-06 ADA	2006-07 ADA	2007-08 ADA	2008-09 ADA	2009-10 ADA	2010-11 ADA	2011-12 ADA	2012-13 ADA	2013-14 ADA	
CBEDS Enrollment	3,811	3,936	4,089	4,108	4,116	4,065	3,993	3,899	3,773	
ADA	3,635.33	3,784.71	3,946.89	4,000.99	3,878.54	3,953.78	3,897.40	3,782.17	3,677.77	
ADA/CBEDS Ratio	95.39%	96.16%	96.52%	97.40%	94.23%	97.26%	97.61%	97.00%	97.48%	
Enrollment & Attendance	2014-15 ADA	2015-16 ADA	2016-17 ADA	2017-18 ADA	2018-19 ADA	2019-20 ADA	2020-21 Based on PY ADA	2021-22 Est. ADA	2022-23 Est. ADA	2023-24 Est. ADA
CBEDS Enrollment	3,700	3,672	3,720	3,629	3,632	3,610	3,462	3,457	3,420	3,409
ADA	3,600.00	3,565.67	3,615.12	3,522.13	3,520.77	3,493.19	No ADA	3,336.02	3,300.31	3,289.69
ADA/CBEDS Ratio	97.30%	97.10%	97.18%	97.06%	96.94%	96.76%	Calculated	96.50%	96.50%	96.50%

Narrative - Average Daily Attendance computations are important because they are used as the basis for most of the district's General Fund revenue. In Rescue USD, the ADA figure historically averages between 96% to 97% of the average enrollment.

Since ADA is such an important part of the district's income base, the projection of ADA for this fiscal year is an integral part in projecting the district's income. Even small fluctuations in the district's ADA can mean tens-of-thousands of dollars as a gain or loss of income

The district is funded on the greater of current or prior year ADA. For 2021-22, the district will be using prior year ADA, which due to the hold harmless in 2020-21 from COVID-19, will be based on 2019-20 ADA.



Quick Calculation of Local Control Funding Formula (LCFF)

a	b	c	d	e	f	g	h	i
Grade Span	District Funded ADA	NPS/ COE ADA	Total ADA	Base Funding per ADA	CSR Add-on	Supplemental Add-On	Funding Per ADA	ADA Funding
			=b+c		=e * 10.4%	= (e + f) * 20% * 17.84%	= e + f + g	= d * h
TK - 3	1,487.33	6.59	1,493.92	\$ 8,092	\$ 842	\$ 314	\$ 9,248	\$ 13,815,955
4 - 6	1,121.79	13.92	1,135.71	\$ 8,214	\$ -	\$ 289	\$ 8,503	\$ 9,656,716
7 - 8	877.47	9.32	886.79	\$ 8,458	\$ -	\$ 297	\$ 8,755	\$ 7,764,187
Total	3,486.59	29.83	3,516.42					\$ 31,236,857

1st Step – Determine the Total District ADA – Under LCFF, base funding is segregated into grade spans and includes students that reside in the district but attend Non-Public School (NPS) programs and County Office of Education (COE) programs. Funding received for COE programs is transferred back to the COE.

2nd Step – Calculate the ADA Funding – The district ADA is now multiplied by the Base Grant with add-ons for Grade Span Adjustment (GSA), and the Supplemental & Concentration Grants. The Supplemental Grant is a 20% add-on to the Base Grant multiplied by the percentage of the district population that are eligible for Free/Reduced Meals, are English Language Learners, or are Foster Youth (this figure is known as the Unduplicated Pupil Count).

3rd Step – Determine the Total Funding – There are two additional add-ons to the ADA funding that account for the total targeted funding amount - Transportation and Targeted Instructional Improvement Block Grant (TIIG). The sum of all three determines the total LCFF Funding amount.

Finally, the district transfers to the COE an agreed amount for ADA that are in COE programs.

j	k	l	m	n	o
Targeted ADA Funding	Add-on Transportation	Add-on TIIG	Total Amount	EDCOE ADA Transfer Out	Adjusted LCFF Funding
= i			= j + k + l		= m + n
\$ 31,236,857	\$ 434,285	\$ 149,072	\$ 31,820,214	\$ (227,753)	\$ 31,592,461



2021-22

Restricted Programs - Federal

Federal	Title I, Part A	ESSER III American Rescure Plan (COVID)	ESSER II CRRSA (COVID)	Special Education	Title II Part A	Title III Limited English Proficient (LEP)	Title IV Student Support and Academic Enrichment	Medi-Cal Billing	Total
Estimated Award	291,252	2,051,203	-	266,613	67,524	17,732	21,019	50,000	2,765,343
PY Deferred Revenue	-		166,029	-	-	-	-	-	166,029
Contributions/Transfers	-		-	892,769	-	-	-	-	
Total Available	291,252	2,051,203	166,029	1,159,382	67,524	17,732	21,019	50,000	2,931,372
Budgeted Expense	(291,252)	(737,207)	(166,029)	(1,159,382)	(67,524)	(17,732)	(21,019)	(50,209)	(2,510,355)
Carryover	-	1,313,996	-	-	-	-	-	(209)	1,313,787

■ Title I, Part A

- ⊕ Due to federal requirements only Green Valley (37.8% Free/Reduced) and Rescue (18.9% FR) receive Title I funds. These funds are used in collaboration with Supplemental funds to provide intervention/support for those students academically struggling

■ American Rescue Plan(ESSER III)

- ⊕ One-time funds for support of COVID related activities.

■ Coronavirus Response & Relief Sup. Act(ESSER II)

- ⊕ One-time funds for support of COVID related activities.

■ Federal Special Education

- ⊕ Revenue and contribution pay for salary and benefits of Special Education Paraeducators.

■ Title II, Part A

- ⊕ Funds are being directed toward Social Emotional Learning and professional development services.

■ Title III – LEP

- ⊕ Funds are used to support English Language Learners.

■ Title IV – Student Support & Academic Enrichment

- ⊕ New categorical funds which will be used to support Social Emotional Learning activities.

■ Medi-Cal Billing

- ⊕ Revenues are generated by staff that provide direct services to Medi-cal eligible students. Funds are used to support additional time for nurse & psychologist, staff training, and supplies.



2021-22 Restricted Programs

State Accounts

State	Lottery (Non-Prop 20)	Education Protection Act (EPA)	Lottery-Instructional Materials	Special Education	Special Ed - ERMHS	SB 86 Expanded Learning Grant	SB 86 Expanded Learning Grant/ For Para Professionals	Classified School Employee Summer Assistance Program	Ongoing & Major Maintenance (3%)	Career Tech Ed Incentive Grant
Award Amount	516,751	5,466,855	168,805	1,160,859	167,673	-	209,997	72,545	1,159,467	36,036
Prior Year Carryover	824,133	-	379,079	-	-	1,642,345	-	-	-	-
Req Transfer/Other	-	-	-	-	-	-	-	-	52,323	-
Contribution From GF	-	-	-	2,497,948	61,669	-	-	-	-	-
Total Available	1,340,884	5,466,855	547,884	3,658,807	229,342	1,642,345	209,997	72,545	1,211,790	36,036
Expense	404,000	(5,466,855)	(84,300)	(3,658,807)	(229,342)	(1,642,345)	(209,997)	(72,545)	(1,211,790)	(36,188)
Carryover	1,744,884	-	463,584	-	-	-	-	-	-	(152)

■ Lottery (Non-prop 20)

- + Estimated funding of \$150 per ADA
- + Funds support school site allocations (supplies, training, site activities) and curriculum priorities including textbook adoptions.

■ Education Protection Act (EPA)

- + Proposition 55 was passed to continue sales/income taxes to backfill potential cuts to education funding. No new funding was received with this act. These funds are used for teacher salaries and benefits.

■ Lottery (Prop 20) – Instructional Materials

- + Estimated funding of \$49 per ADA
- + Funds are used for instructional materials.

■ State Special Education

- + Total district expenses for special education are \$4.8M, the district only receives \$1.4M (30%) and the remaining \$3.3M (70%) is a contribution from the unrestricted general fund.

■ SPED – Education Related Mental Health Services (ERMHS)

- + Previously, county mental health departments provided mental health services. However, realignment under AB 114 requires all school districts to be solely responsible for ensuring that students with disabilities, as designated by their Individualized Educational Plan (IEP), receive mental health services.

■ SB 86 Expanded Learning Grant – 10% to Para Professionals

- + Funds used for costs to address learning loss and expanded learning opportunities for students due to the Pandemic COVID-19.

■ Classified School Employee Summer Assistance Program

- + Funds set aside by classified staff, the state is matching funds to help classified employees over the summer months.

■ Ongoing & Major Maintenance

- + 3% of budgeted expenditures must be allocated to this account for maintenance purposes.

■ Career Tech Education Incentive Grant

- + Consortium grant to provide career tech education. District uses the funds to pay for Project Lead the Way teachers with required credentialing.



2021-22 Unrestricted Programs/ Flex Accounts

Flexibility Accounts	Education Technology	Supplemental Grant	Home-to-School Transportation	Operations (Utilities / Grounds/ Custodial)	Site Donations/ Fundraisers
Funds from General Fund	645,508	119,898	585,903	2,349,036	-
Reserves/Carryover	-	-	-	-	-
Other Income	40,521	-	920,150	-	-
Req Transfers	-	1,064,919	434,285	-	-
Total Available	686,029	1,184,817	1,940,338	2,349,036	-
Expense	(686,029)	(1,184,817)	(1,940,338)	(2,349,036)	-
Carryover	-	-	-	-	-

■ Education Technology

- ✦ Costs including IT staff, software, and hardware. This budget does not include any cost related to scheduled refresh of 1:1 Chromebook replacement. The estimated total cost for replacement in 2-4 years is in excess of \$1M.

■ Supplemental Grant

- ✦ District receives a 20% LCFF increase for each student who is identified as socio-economically disadvantaged, homeless, foster youth, or ELL. Currently, 17.58% of the district's population qualify. These funds must be shown to improve educational services to those students.

■ Home-to-School Transportation

- ✦ Home to school transportation services do not receive direct funds from the state under LCFF.
- ✦ Budget reflects the purchase of two electric buses for \$842k and the grant funding for \$800k.

■ Operations – Custodial, Grounds, Utilities

- ✦ Budget for grounds to upgrade and maintain fields to stakeholders expected levels will require additional funds.

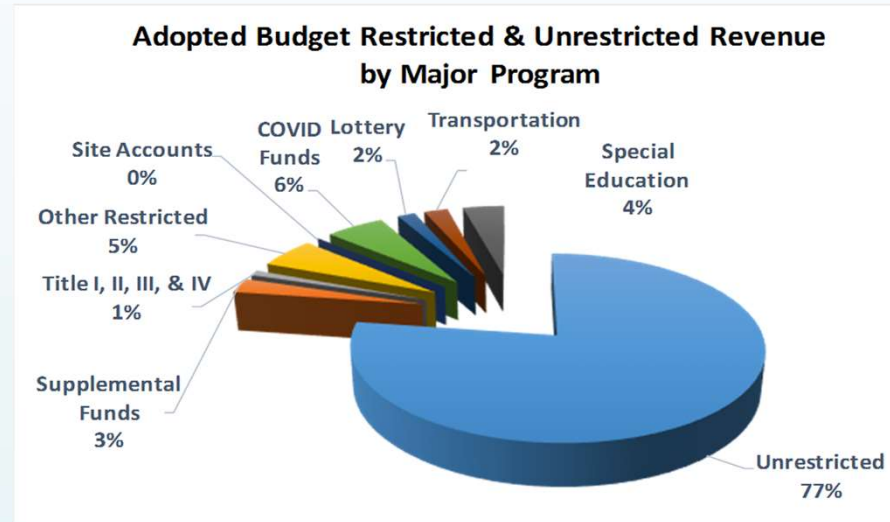
■ Site Donation/Fundraisers

- ✦ Site accounts include all fundraising and donations collected during the year. Activity is not budgeted until received/spent.



Income Summary

Income	2020-21 June Update Budget	2021-22 Adopted Budget	Change
LCFF Entitlement	30,357,478	31,820,214	1,462,736
Federal Income	3,426,627	2,765,818	(660,809)
Other State Income	6,261,531	3,299,099	(2,962,432)
Local Income	2,219,274	2,414,166	194,892
Total	42,264,910	40,299,297	(1,965,613)



- **LCFF Increase of \$1.4M**
 - ⊕ Increase of 5.07% - (\$1.4M)
- **Federal Income decrease of (\$660k)**
 - ⊕ COVID ESSER Funds (one-time) – (\$472k)
 - ⊕ Decrease in funding and carry-over (deferred revenue) in Title programs and Medical Billing – (\$90k)
 - ⊕ Decrease in special education funds (loss of high needs student) - (\$98k)
- **Other State Income decrease of (\$2.96M)**
 - ⊕ Lottery Projection – (\$25k)
 - ⊕ COVID Response Funds – (\$2.93M)
 - ⊕ Misc. Adjustments to other categoricals – (\$6k)
- **Local Income increase of \$194k**
 - ⊕ Increase Revenues Facility Use/Trans Fees – \$164k
 - ⊕ Interest rates falling – (\$21k)
 - ⊕ EV Bus Grants (2) - \$800k
 - ⊕ M&O EV Truck Grant (3) – (\$590k)
 - ⊕ Site Fundraisers not budgeted until received – (\$103k)
 - ⊕ Misc. Adjustments to other categoricals – (\$57k)

Narrative - A portion of California school district income is restricted income and, as such, can only be expended for selected purposes as determined by the granting agency--usually higher levels of government. The balance of the district income is called unrestricted, since it can be expended as determined by the local agency for general educational priorities. Due to the LCFF Funding many categorical programs are now unrestricted including transportation. The largest restricted program is Special Education.



Expenditure Assumptions

- Salaries and benefit costs are based on actual staffing with estimates for extra duty and substitutes.
- Where possible, actual expense figures were used for supply, contract, and other expenditures; otherwise estimates were used based on past usage with COLA increases.



Expenditure Summary

Expenditures	2020-21 June Update Budget	2021-22 Adopted Budget	Change
Salaries & Benefits	33,662,815	35,088,622	1,425,806
Books & Supplies	2,373,418	1,198,413	(1,175,005)
Contract Services	3,251,369	2,848,805	(402,564)
Capital Outlay	1,113,168	921,008	(192,161)
Other Expenses/Transfer Out	634,556	643,092	8,536
Total	41,035,328	40,699,939	(335,389)

Narrative – For most school districts in the state, the largest portion of expenses is for staffing. Salaries and benefits of staff often account for 80 to 90 percent of the district’s budget. The majority of these expenses is paid from unrestricted funds, but some salaries are paid from restricted accounts, depending upon the program and duties of the employee. Special Education is usually the largest restricted program. Often, the expenses for these programs are greater than the governmental funding, and they must be supported by a contribution from the district’s unrestricted funds.

■ **Salary and Benefits Increase of \$1.4M**

- + Staffing increases for class size reduction and increased SPED needs & medical for open positions - \$717k
- + One time off Salary schedule payment in 20-21 – (\$1.3M)
- + Increase Subs, Nurse extra duty & Stipends - \$288k
- + Increase Unemployment Insurance rate - \$294k
- + STRS/PERS Rate increase – \$526k
- + Step & Column increase and 1% - \$900k

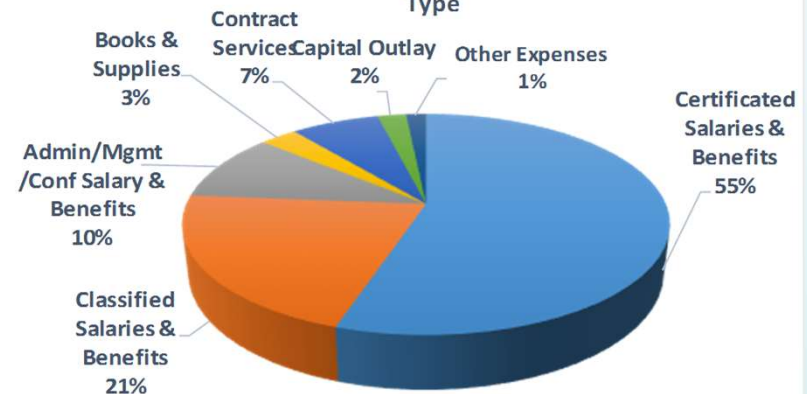
■ **Book and Supplies decrease of (\$1.17M)**

- + 20-21 One-time activities – (\$84k)
- + Maintenance needs increase - \$24k
- + COVID Related Expenses – (\$705k)
- + Site Funds (Not budgeted till funds received) – (\$409k)

■ **Contract Services decrease of (\$402k)**

- + Special ED NPS/Services – \$203k
- + Reduction of high needs student – (\$84k)
- + COVID Related Expenses – (\$16k)
- + Lottery/Categoricals – (\$145k)
- + Routine Maintenance – (\$208k)
- + Site Funds (Not budgeted till funds received) – (\$152k)

Adopted Budget Restricted & Unrestricted Expenses by Type



■ **Capital Outlay decrease of (\$192k)**

- + 20-21 One-time activities – (\$465k)
- + EV Transportation Bus (2) purchase – \$813k
- + EV Truck M&O (3) Purchase – (\$540k)

■ **Other Activities increase of \$8k**

- + Special Ed COE Transportation Shortfall – \$43k
- + Other Transfers – (\$35k)



Budget Summary

	2020-21 June Update Budget			2021-22 Adopted Budget		
	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
Total Revenue	31,423,269	10,841,643	42,264,911	33,666,553	6,632,744	40,299,297
Total Expenditures	26,849,899	14,185,428	41,035,328	28,985,190	11,714,749	40,699,939
Excess/(Deficiency)	4,573,369	(3,343,786)	1,229,584	4,681,363	(5,082,005)	(400,642)
Other Financing Sources	(4,536,027)	4,536,027	-	(4,664,176)	4,664,176	-
Net Inc/Dec to Fund Bal	37,343	1,192,241	1,229,584	17,187	(417,829)	(400,642)
Beginning Balance	6,234,727	1,104,133	7,338,860	6,272,070	2,296,374	8,568,444
Ending Balance	6,272,070	2,296,374	8,568,444	6,289,257	1,878,545	8,167,802

Unrestricted 21-22 Adopted Budget Adjusted for One-time Items

Narrative – The district is anticipating unrestricted surplus of \$17k in 2021-22 at adoption. When adjusted for one-time revenues and expenses the ongoing surplus increases to \$357k

This surplus of \$357k will continue into future years and turn into deficit spending in 22/23 which will encroach on our ending fund balance.

	<i>Unrestricted</i>	<i>Adjustment for one-time Items</i>	<i>On-going Unrestricted</i>
Total Revenue	33,666,553	(800,000)	32,866,553
Total Expenditures	28,985,190	(1,040,625)	27,944,564
Excess/(Deficiency)	4,681,363	240,625	4,921,989
Other Financing Sources	(4,664,176)	100,000	(4,564,176)
Net Increase /Decrease	17,187	340,625	357,812



Ongoing Unrestricted Multi-Year Projection Details

Unrestricted Balance Changes	2022 - 2023		2023 - 2024	
Ongoing (Deficit) Balance from Previous Year		\$357,812		(\$1,296,487)
Additional LCFF Revenue (COLA Increase)	\$740,093		\$911,629	
Loss of Revenue for ADA Decrease	(\$1,380,529)		(\$316,250)	
Total Revenue Changes		(\$640,436)		\$595,379
Salary Schedule Step & Column (Includes contributions to restricted accounts for step/column)	(\$627,398)		(\$619,461)	
1% Salary Increase all staff for 22/23	(\$273,410)		\$0	
EDCOE Special Ed Transportation Cost Increase	(\$59,826)		(\$40,658)	
Other Adjustments (One-time COVID Items/RRM 3% Adj)	\$473,731		\$149,388	
STRs & PERs Increased Rates	(\$526,960)		(\$50,725)	
Total Expense Changes		(\$1,013,863)		(\$561,456)
Updated On-Going Surplus (Deficit)		(\$1,296,487)		(\$1,262,564)
Beginning Fund Balance		\$6,289,257		\$4,992,770
Updated On-Going Surplus (Deficit)		(\$1,296,487)		(\$1,262,564)
Ending Fund Balance		\$4,992,770		\$3,730,206

Narrative – The district has a growing deficit due to projected declining enrollment and an ongoing increase in pension costs.

Additionally, the ongoing budget does not reflect future needs including refresh/replacement of instructional technology, modernization of facilities, replacement of buses, etc.

District reserves are currently sufficient to cover the ongoing deficit through 2023-24; however, the district should be conservative when making financial decisions. When opportunities arise for cost savings, the district should evaluate priorities of need versus savings.

NOTE: This multi-year projection shows sufficient reserves to meet the 3% required minimum in both 2022-23 and 2023-24.



Multi-Year Projection

	2021-22	2022-23	2023-24
Revenues & Other Financing Sources	40,299,297	36,525,116	37,120,495
Expenditures & Other Financing Uses	40,699,939	38,884,567	38,409,891
Net Increase (Decrease) to Fund Balance	(400,642)	(2,359,451)	(1,289,396)
Beginning Fund Balance	8,568,444	8,167,802	5,808,351
Ending Fund Balance	8,167,802	5,808,351	4,518,955
Required Economic Reserve of 3%	1,220,998	1,166,537	1,152,297
Projected District Reserve Level	20.07%	14.94%	11.77%

	2021-22		2022-23		2023-24	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Revenues & Other Financing Sources	29,002,377	11,296,921	27,425,134	9,099,982	28,138,070	8,982,425
Expenditures & Other Financing Uses	28,985,190	11,714,749	28,721,621	10,162,946	29,400,634	9,009,257
Net Increase (Decrease) to Fund Balance	17,187	(417,829)	(1,296,487)	(1,062,964)	(1,262,564)	(26,832)
Beginning Fund Balance	6,272,070	2,296,374	6,289,257	1,878,545	4,992,770	815,581
Ending Fund Balance	6,289,257	1,878,545	4,992,770	815,581	3,730,206	788,749

Assumption Highlights – Going from 2021-22 budget into 2022-23 all prior one-time items are removed. Revenues are held constant except for LCFF funding based upon COLA/Gap funding assumptions from SSC/EDCOE and district projected attendance.

Expenditures for salaries and benefits include step/column, and STRS/PERS rate increases. All permanent positions are budgeted in 22-23 and 23-24. Accounts for supplies, services, and all other expenses are held constant except for one-time or carryover situations.



Ending Fund Balance

Distribution of Ending Fund Balance and Reserves		
Adopted Budget 2021-22		
Revolving Cash		\$ 6,353
Restricted Accounts		\$ 1,878,545
Prepaid Items		\$ 45,543
Assigned		\$ 5,016,363
<i>Board Reserve - 7% Economic Uncertainty Reserve</i>	\$ 2,848,996	
<i>Liability - Compensated Absences</i>	\$ 58,375	
<i>Liability - H&W Payment Prior Year Adjustment</i>	\$ 174,887	
<i>Board Reserve - Textbook Adoptions</i>	\$ 1,934,105	
Reserve for Economic Uncertainty		\$ 1,220,998
% of Expense	3.00%	
Undesignated Fund Balance		(0)
Total Distribution of Ending Fund Balance		\$ 8,167,802

Narrative – The “Ending Fund Balance” is made up of the resources that are required or remain after expenditures are deducted from the total budget amount.

Rescue is required to have a minimum reserve of 3% of budgeted expenses for economic uncertainty. The board has taken action to create an additional economic uncertainty reserve of 7%.



Summary of Other Funds

2021-22 Adopted Budget - Other Funds					
Other Funds	Cafeteria (13)	Developer Fees (25)	CFD #1 Fund (49)	Bond Interest & Redemption (51)	Debt Service COP (52)
Total Revenue	1,647,618	310,000	910,000	2,199,123	-
Total Expenditures	(1,395,001)	(199,250)	(10,000)	(2,199,123)	(878,539)
Excess/(Deficiency)	252,617	110,750	900,000	-	(878,539)
Other Financing Sources	-	(162,635)	(715,904)	-	878,539
Net Inc/Dec to Fund Bal	252,617	(51,885)	184,096	-	-
Beginning Balance	974,044	2,207,986	2,251,056	1,958,284	-
Ending Balance	1,226,661	2,156,101	2,435,152	1,958,284	-

Notes on Other Funds

- **Fund 13** – Budgeted surplus is due to federal waiver for free meals for all students.
- **Fund 25** – Developer Fee collections are budgeted at \$310k for 2021-22 with expenses for 2010 COP (31.25%) for the Pleasant Grove project.
- **Fund 49** – Assumes collection of \$910k in 2021-22, with expenses for 2010 COP (68.75%) for the purchase and acquisition of future school (Sienna Ridge) and the 2017 COP (100%) for Marina Village 2-Story Building.
- **Fund 51** – Debt service payments for General Obligation Bonds.
- **Fund 52** – Debt service payments for 2010 and 2017 COPs.



Is the district fiscally solvent in the current budget year and next two years?

YES

- The 2021-22 budget shows the district ongoing unrestricted surplus of \$17k.
- A structural deficit is expected to be \$1.2M in 2022-23 and 2023-24 due to increase personnel and pension costs.
- Enrollment is projected to decline 48 students from 2020-21 and an additional 30 in 2022-23. This decline will create a loss of funding over \$1.3M over the next two years.
- The District must continue to take action to adjust the budget to mitigate the deficit by prioritizing goals and programs using the LCAP process.
- The District Budget Advisory Committee will continue to work to find financial solutions to present to the LCAP Committee and the board to help mitigate the increasing deficit.

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: Rescue Union School District
Date: June 08, 2021

Place: Rescue Union School District
Date: June 22, 2021
Time: 05:30 PM

Adoption Date: _____

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

Contact person for additional information on the budget reports:

Name: Sean Martin

Telephone: 530-672-4803

Title: Assistant Superintendent of Business

E-mail: smartin@my.rescueusd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Budgeted (funded) ADA has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	
9	Fund Balance	Unrestricted general fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
10	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?		X
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures in excess of one percent of the total general fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Expenditures	Are there large non-recurring general fund expenditures that are funded with ongoing general fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	n/a	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	n/a	
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: 		X
				Jun 22, 2021
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	30,357,478.00	0.00	30,357,478.00	31,820,214.00	0.00	31,820,214.00	4.8%
2) Federal Revenue		8100-8299	80,600.29	3,346,027.21	3,426,627.50	0.00	2,765,781.00	2,765,781.00	-19.3%
3) Other State Revenue		8300-8599	654,838.72	5,606,692.99	6,261,531.71	629,068.00	2,670,031.20	3,299,099.20	-47.3%
4) Other Local Revenue		8600-8799	330,351.50	1,888,922.64	2,219,274.14	1,217,271.00	1,196,932.00	2,414,203.00	8.8%
5) TOTAL, REVENUES			31,423,268.51	10,841,642.84	42,264,911.35	33,666,553.00	6,632,744.20	40,299,297.20	-4.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	14,437,439.73	3,089,011.30	17,526,451.03	14,649,134.00	3,007,913.09	17,657,047.09	0.7%
2) Classified Salaries		2000-2999	4,359,459.88	2,596,718.12	6,956,178.00	4,781,306.00	2,371,306.39	7,152,612.39	2.8%
3) Employee Benefits		3000-3999	5,480,453.23	3,699,733.10	9,180,186.33	6,272,583.00	4,006,379.30	10,278,962.30	12.0%
4) Books and Supplies		4000-4999	526,450.77	1,846,967.36	2,373,418.13	460,795.78	737,616.91	1,198,412.69	-49.5%
5) Services and Other Operating Expenditures		5000-5999	1,951,926.12	1,299,443.14	3,251,369.26	1,898,440.31	950,364.76	2,848,805.07	-12.4%
6) Capital Outlay		6000-6999	86,189.72	1,026,978.77	1,113,168.49	854,817.00	66,190.50	921,007.50	-17.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	316,538.00	358,885.00	675,423.00	338,697.00	337,013.00	675,710.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(308,558.28)	267,691.67	(40,866.61)	(270,583.47)	237,965.47	(32,618.00)	-20.2%
9) TOTAL, EXPENDITURES			26,849,899.17	14,185,428.46	41,035,327.63	28,985,189.62	11,714,749.42	40,699,939.04	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,573,369.34	(3,343,785.62)	1,229,583.72	4,681,363.38	(5,082,005.22)	(400,641.84)	-132.6%
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	(4,536,026.64)	4,536,026.64	0.00	(4,664,176.43)	4,664,176.43	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,536,026.64)	4,536,026.64	0.00	(4,664,176.43)	4,664,176.43	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)			37,342.70	1,192,241.02	1,229,583.72	17,186.95	(417,828.79)	(400,641.84)	-132.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,234,727.15	1,104,132.81	7,338,859.96	6,272,069.85	2,296,373.83	8,568,443.68	16.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,234,727.15	1,104,132.81	7,338,859.96	6,272,069.85	2,296,373.83	8,568,443.68	16.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,234,727.15	1,104,132.81	7,338,859.96	6,272,069.85	2,296,373.83	8,568,443.68	16.8%
2) Ending Balance, June 30 (E + F1e)			6,272,069.85	2,296,373.83	8,568,443.68	6,289,256.80	1,878,545.04	8,167,801.84	-4.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,353.00	0.00	6,353.00	6,353.00	0.00	6,353.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	45,542.96	0.00	45,542.96	45,543.00	0.00	45,543.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	2,296,373.83	2,296,373.83	0.00	1,878,545.04	1,878,545.04	-18.2%
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	4,989,113.89	0.00	4,989,113.89	5,016,362.62	0.00	5,016,362.62	0.5%
Board Reserve - 7% Economic Uncertain	0000	9780				2,848,996.00		2,848,996.00	
Liability - Compensated Absences	0000	9780				58,375.00		58,375.00	
Liability - H&W Prior Year Adjust	0000	9780				174,887.00		174,887.00	
Board Reserve - Textbook Adoptions	0000	9780				997,220.01		997,220.01	
Textbook Adoptions	1100	9780				936,884.61		936,884.61	
Additional 7% Board Desired Reserve	0000	9780	2,872,472.00		2,872,472.00				
Liability Compensated Abences	0000	9780	58,375.00		58,375.00				
Liability H&W Payment Prior Year Adjust	0000	9780	174,887.00		174,887.00				
Board Reserve - Textbook Adoptions	0000	9780	1,059,246.28		1,059,246.28				
Textbook Adoption	1100	9780	824,133.61		824,133.61				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,231,060.00	0.00	1,231,060.00	1,220,998.18	0.00	1,220,998.18	-0.8%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,978,249.38	(4,065,936.63)	2,912,312.75				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	6,353.00	0.00	6,353.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	48,650.00	48,650.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	45,542.96	0.00	45,542.96				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			7,030,145.34	(4,017,286.63)	3,012,858.71				
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	157,180.97	255.88	157,436.85				
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	755,000.00	0.00	755,000.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			912,180.97	255.88	912,436.85				
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 (G9 + H2) - (I6 + J2)			6,117,964.37	(4,017,542.51)	2,100,421.86				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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	12,557,582.00	0.00	12,557,582.00	14,034,127.00	0.00	14,034,127.00	11.8%
Education Protection Account State Aid - Current Year		8012	5,480,618.00	0.00	5,480,618.00	5,466,855.00	0.00	5,466,855.00	-0.3%
State Aid - Prior Years		8019	1,435.00	0.00	1,435.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	84,093.00	0.00	84,093.00	84,093.00	0.00	84,093.00	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	10,697,073.00	0.00	10,697,073.00	10,697,073.00	0.00	10,697,073.00	0.0%
Unsecured Roll Taxes		8042	193,685.00	0.00	193,685.00	193,685.00	0.00	193,685.00	0.0%
Prior Years' Taxes		8043	10,167.00	0.00	10,167.00	10,167.00	0.00	10,167.00	0.0%
Supplemental Taxes		8044	233,164.00	0.00	233,164.00	233,164.00	0.00	233,164.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,160,117.00	0.00	1,160,117.00	1,160,117.00	0.00	1,160,117.00	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 from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			30,417,934.00	0.00	30,417,934.00	31,879,281.00	0.00	31,879,281.00	4.8%
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	(60,456.00)	0.00	(60,456.00)	(59,067.00)	0.00	(59,067.00)	-2.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			30,357,478.00	0.00	30,357,478.00	31,820,214.00	0.00	31,820,214.00	4.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	281,097.00	281,097.00	0.00	266,576.00	266,576.00	-5.2%
Special Education Discretionary Grants		8182	0.00	84,176.66	84,176.66	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	61,491.83	0.00	61,491.83	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	790.00	790.00	0.00	475.00	475.00	-39.9%
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		291,252.00	291,252.00		291,252.00	291,252.00	0.0%
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		70,944.55	70,944.55		67,524.00	67,524.00	-4.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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		18,500.00	18,500.00		17,732.00	17,732.00	-4.2%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		21,019.00	21,019.00		21,019.00	21,019.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	19,108.46	2,578,248.00	2,597,356.46	0.00	2,101,203.00	2,101,203.00	-19.1%
TOTAL, FEDERAL REVENUE			80,600.29	3,346,027.21	3,426,627.50	0.00	2,765,781.00	2,765,781.00	-19.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	112,318.00	0.00	112,318.00	112,317.00	0.00	112,317.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	542,520.72	185,312.19	727,832.91	516,751.00	168,805.00	685,556.00	-5.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		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, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	5,421,380.80	5,421,380.80	0.00	2,501,226.20	2,501,226.20	-53.9%
TOTAL, OTHER STATE REVENUE			654,838.72	5,606,692.99	6,261,531.71	629,068.00	2,670,031.20	3,299,099.20	-47.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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	110,644.00	0.00	110,644.00	170,000.00	0.00	170,000.00	53.6%
Interest		8660	37,000.00	0.00	37,000.00	16,000.00	0.00	16,000.00	-56.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	10,000.00	0.00	10,000.00	115,000.00	0.00	115,000.00	1050.0%
Interagency Services		8677	39,700.00	0.00	39,700.00	40,521.00	0.00	40,521.00	2.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (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	133,007.50	780,542.64	913,550.14	875,750.00	36,036.00	911,786.00	-0.2%
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		1,108,380.00	1,108,380.00		1,160,896.00	1,160,896.00	4.7%
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			330,351.50	1,888,922.64	2,219,274.14	1,217,271.00	1,196,932.00	2,414,203.00	8.8%
TOTAL, REVENUES			31,423,268.51	10,841,642.84	42,264,911.35	33,666,553.00	6,632,744.20	40,299,297.20	-4.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	12,282,319.77	2,443,883.59	14,726,203.36	12,452,829.00	2,447,863.09	14,900,692.09	1.2%
Certificated Pupil Support Salaries		1200	495,318.40	91,143.12	586,461.52	483,774.00	109,342.00	593,116.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,619,196.56	530,384.59	2,149,581.15	1,625,991.00	429,608.00	2,055,599.00	-4.4%
Other Certificated Salaries		1900	40,605.00	23,600.00	64,205.00	86,540.00	21,100.00	107,640.00	67.7%
TOTAL, CERTIFICATED SALARIES			14,437,439.73	3,089,011.30	17,526,451.03	14,649,134.00	3,007,913.09	17,657,047.09	0.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	212,769.79	1,599,658.69	1,812,428.48	201,173.00	1,457,148.20	1,658,321.20	-8.5%
Classified Support Salaries		2200	1,901,694.55	598,875.04	2,500,569.59	2,173,617.00	617,134.19	2,790,751.19	11.6%
Classified Supervisors' and Administrators' Salaries		2300	289,685.58	240,657.67	530,343.25	395,729.00	200,662.00	596,391.00	12.5%
Clerical, Technical and Office Salaries		2400	1,225,771.35	130,486.44	1,356,257.79	1,248,139.00	82,527.00	1,330,666.00	-1.9%
Other Classified Salaries		2900	729,538.61	27,040.28	756,578.89	762,648.00	13,835.00	776,483.00	2.6%
TOTAL, CLASSIFIED SALARIES			4,359,459.88	2,596,718.12	6,956,178.00	4,781,306.00	2,371,306.39	7,152,612.39	2.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,318,992.03	2,588,458.94	4,907,450.97	2,476,169.00	2,570,752.99	5,046,921.99	2.8%
PERS		3201-3202	786,236.36	503,159.84	1,289,396.20	955,129.00	475,789.31	1,430,918.31	11.0%
OASDI/Medicare/Alternative		3301-3302	552,320.03	189,737.05	742,057.08	589,632.00	211,711.00	801,343.00	8.0%
Health and Welfare Benefits		3401-3402	1,351,203.77	313,851.57	1,665,055.34	1,549,537.00	581,944.00	2,131,481.00	28.0%
Unemployment Insurance		3501-3502	9,662.79	2,213.73	11,876.52	241,552.00	64,685.00	306,237.00	2478.5%
Workers' Compensation		3601-3602	286,216.55	65,974.93	352,191.48	279,935.00	75,392.00	355,327.00	0.9%
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	175,821.70	36,337.04	212,158.74	180,629.00	26,105.00	206,734.00	-2.6%
TOTAL, EMPLOYEE BENEFITS			5,480,453.23	3,699,733.10	9,180,186.33	6,272,583.00	4,006,379.30	10,278,962.30	12.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,617.18	37,991.61	43,608.79	3,500.00	0.00	3,500.00	-92.0%
Materials and Supplies		4300	477,902.67	1,727,818.74	2,205,721.41	417,795.78	706,616.91	1,124,412.69	-49.0%
Noncapitalized Equipment		4400	42,930.92	81,157.01	124,087.93	39,500.00	31,000.00	70,500.00	-43.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			526,450.77	1,846,967.36	2,373,418.13	460,795.78	737,616.91	1,198,412.69	-49.5%
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	25,724.68	19,595.69	45,320.37	37,500.00	72,165.93	109,665.93	142.0%
Dues and Memberships		5300	32,297.00	435.00	32,732.00	32,044.00	435.00	32,479.00	-0.8%
Insurance		5400 - 5450	194,278.16	21,624.51	215,902.67	148,000.00	21,000.00	169,000.00	-21.7%
Operations and Housekeeping Services		5500	949,451.38	2,841.99	952,293.37	1,004,224.00	2,000.00	1,006,224.00	5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	129,827.24	226,978.87	356,806.11	96,970.00	77,300.00	174,270.00	-51.2%
Transfers of Direct Costs		5710	(57,608.84)	57,608.84	0.00	(57,881.56)	57,881.56	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,000.00)	0.00	(3,000.00)	(3,000.00)	0.00	(3,000.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	539,056.50	963,484.17	1,502,540.67	488,583.87	718,932.27	1,207,516.14	-19.6%
Communications		5900	141,900.00	6,874.07	148,774.07	152,000.00	650.00	152,650.00	2.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,951,926.12	1,299,443.14	3,251,369.26	1,898,440.31	950,364.76	2,848,805.07	-12.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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	216,678.14	216,678.14	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	86,189.72	810,300.63	896,490.35	854,817.00	66,190.50	921,007.50	2.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			86,189.72	1,026,978.77	1,113,168.49	854,817.00	66,190.50	921,007.50	-17.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	21,845.00	21,845.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	316,538.00	337,040.00	653,578.00	338,697.00	337,013.00	675,710.00	3.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	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)			316,538.00	358,885.00	675,423.00	338,697.00	337,013.00	675,710.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(267,691.67)	267,691.67	0.00	(237,965.47)	237,965.47	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(40,866.61)	0.00	(40,866.61)	(32,618.00)	0.00	(32,618.00)	-20.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(308,558.28)	267,691.67	(40,866.61)	(270,583.47)	237,965.47	(32,618.00)	-20.2%
TOTAL, EXPENDITURES			26,849,899.17	14,185,428.46	41,035,327.63	28,985,189.62	11,714,749.42	40,699,939.04	-0.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	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	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	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	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,536,026.64)	4,536,026.64	0.00	(4,664,176.43)	4,664,176.43	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			(4,536,026.64)	4,536,026.64	0.00	(4,664,176.43)	4,664,176.43	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(4,536,026.64)	4,536,026.64	0.00	(4,664,176.43)	4,664,176.43	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	30,357,478.00	0.00	30,357,478.00	31,820,214.00	0.00	31,820,214.00	4.8%
2) Federal Revenue		8100-8299	80,600.29	3,346,027.21	3,426,627.50	0.00	2,765,781.00	2,765,781.00	-19.3%
3) Other State Revenue		8300-8599	654,838.72	5,606,692.99	6,261,531.71	629,068.00	2,670,031.20	3,299,099.20	-47.3%
4) Other Local Revenue		8600-8799	330,351.50	1,888,922.64	2,219,274.14	1,217,271.00	1,196,932.00	2,414,203.00	8.8%
5) TOTAL REVENUES			31,423,268.51	10,841,642.84	42,264,911.35	33,666,553.00	6,632,744.20	40,299,297.20	-4.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		17,084,220.23	9,104,261.14	26,188,481.37	17,642,632.20	8,068,735.92	25,711,368.12	-1.8%
2) Instruction - Related Services	2000-2999		3,394,243.44	888,268.74	4,282,512.18	3,608,025.44	676,022.56	4,284,048.00	0.0%
3) Pupil Services	3000-3999		2,019,424.53	858,952.50	2,878,377.03	3,026,092.78	870,108.00	3,896,200.78	35.4%
4) Ancillary Services	4000-4999		72,359.00	20,443.18	92,802.18	121,178.00	9,330.00	130,508.00	40.6%
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		1,718,006.98	418,180.53	2,136,187.51	1,895,528.20	319,114.47	2,214,642.67	3.7%
8) Plant Services	8000-8999		2,245,106.99	2,536,437.37	4,781,544.36	2,353,036.00	1,434,425.47	3,787,461.47	-20.8%
9) Other Outgo	9000-9999	Except 7600-7699	316,538.00	358,885.00	675,423.00	338,697.00	337,013.00	675,710.00	0.0%
10) TOTAL EXPENDITURES			26,849,899.17	14,185,428.46	41,035,327.63	28,985,189.62	11,714,749.42	40,699,939.04	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,573,369.34	(3,343,785.62)	1,229,583.72	4,681,363.38	(5,082,005.22)	(400,641.84)	-132.6%
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	(4,536,026.64)	4,536,026.64	0.00	(4,664,176.43)	4,664,176.43	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(4,536,026.64)	4,536,026.64	0.00	(4,664,176.43)	4,664,176.43	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 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)			37,342.70	1,192,241.02	1,229,583.72	17,186.95	(417,828.79)	(400,641.84)	-132.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,234,727.15	1,104,132.81	7,338,859.96	6,272,069.85	2,296,373.83	8,568,443.68	16.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,234,727.15	1,104,132.81	7,338,859.96	6,272,069.85	2,296,373.83	8,568,443.68	16.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,234,727.15	1,104,132.81	7,338,859.96	6,272,069.85	2,296,373.83	8,568,443.68	16.8%
2) Ending Balance, June 30 (E + F1e)			6,272,069.85	2,296,373.83	8,568,443.68	6,289,256.80	1,878,545.04	8,167,801.84	-4.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	6,353.00	0.00	6,353.00	6,353.00	0.00	6,353.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	45,542.96	0.00	45,542.96	45,543.00	0.00	45,543.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	2,296,373.83	2,296,373.83	0.00	1,878,545.04	1,878,545.04	-18.2%
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	4,989,113.89	0.00	4,989,113.89	5,016,362.62	0.00	5,016,362.62	0.5%
Board Reserve - 7% Economic Uncertai	0000	9780				2,848,996.00		2,848,996.00	
Liability - Compensated Absences	0000	9780				58,375.00		58,375.00	
Liability - H&W Prior Year Adjust	0000	9780				174,887.00		174,887.00	
Board Reserve - Textbook Adoptions	0000	9780				997,220.01		997,220.01	
Textbook Adoptions	1100	9780				936,884.61		936,884.61	
Additional 7% Board Desired Reserve	0000	9780	2,872,472.00		2,872,472.00				
Liability Compensated Absences	0000	9780	58,375.00		58,375.00				
Liability H&W Payment Prior Year Adjus	0000	9780	174,887.00		174,887.00				
Board Reserve - Textbook Adoptions	0000	9780	1,059,246.28		1,059,246.28				
Textbook Adoption	1100	9780	824,133.61		824,133.61				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,231,060.00	0.00	1,231,060.00	1,220,998.18	0.00	1,220,998.18	-0.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3212	Elementary and Secondary School Relief II (ESSER II) Fund	166,029.00	1,313,995.77
5640	Medi-Cal Billing Option	38,542.92	38,333.62
6300	Lottery: Instructional Materials	379,079.01	463,584.01
7388	SB 117 COVID-19 LEA Response Funds	7,594.47	0.00
7425	Expanded Learning Opportunities (ELO) Grant	1,642,344.79	0.00
9010	Other Restricted Local	62,783.64	62,631.64
Total, Restricted Balance		<u>2,296,373.83</u>	<u>1,878,545.04</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,932,289.09	1,383,993.46	-28.4%
3) Other State Revenue		8300-8599	160,782.32	183,822.33	14.3%
4) Other Local Revenue		8600-8799	85,233.11	79,801.87	-6.4%
5) TOTAL, REVENUES			2,178,304.52	1,647,617.66	-24.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	440,797.35	428,963.00	-2.7%
3) Employee Benefits		3000-3999	144,415.92	166,321.00	15.2%
4) Books and Supplies		4000-4999	770,140.27	690,500.00	-10.3%
5) Services and Other Operating Expenditures		5000-5999	122,984.47	76,599.00	-37.7%
6) Capital Outlay		6000-6999	74,746.85	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	40,866.61	32,618.00	-20.2%
9) TOTAL, EXPENDITURES			1,593,951.47	1,395,001.00	-12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			584,353.05	252,616.66	-56.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			584,353.05	252,616.66	-56.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	389,690.89	974,043.94	150.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			389,690.89	974,043.94	150.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			389,690.89	974,043.94	150.0%
2) Ending Balance, June 30 (E + F1e)			974,043.94	1,226,660.60	25.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	4,000.00	4,000.00	0.0%
Stores		9712	27,108.86	27,108.86	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			942,935.08	1,195,551.74	26.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	740,313.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	4,000.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	27,108.86		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			771,422.41		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	339.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			339.15		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			771,083.26		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,932,289.09	1,383,993.46	-28.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,932,289.09	1,383,993.46	-28.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	160,782.32	183,822.33	14.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			160,782.32	183,822.33	14.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	4,142.11	5,000.00	20.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,500.00	3,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	77,591.00	71,301.87	-8.1%
TOTAL, OTHER LOCAL REVENUE			85,233.11	79,801.87	-6.4%
TOTAL, REVENUES			2,178,304.52	1,647,617.66	-24.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	297,492.90	299,060.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	97,755.96	98,734.00	1.0%
Clerical, Technical and Office Salaries		2400	35,968.32	31,169.00	-13.3%
Other Classified Salaries		2900	9,580.17	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			440,797.35	428,963.00	-2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	70,671.79	85,066.00	20.4%
OASDI/Medicare/Alternative		3301-3302	33,143.00	33,001.00	-0.4%
Health and Welfare Benefits		3401-3402	31,152.00	34,395.00	10.4%
Unemployment Insurance		3501-3502	219.13	5,307.00	2321.9%
Workers' Compensation		3601-3602	6,830.00	6,152.00	-9.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,400.00	2,400.00	0.0%
TOTAL, EMPLOYEE BENEFITS			144,415.92	166,321.00	15.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,292.65	20,500.00	-32.3%
Noncapitalized Equipment		4400	32,555.06	20,000.00	-38.6%
Food		4700	707,292.56	650,000.00	-8.1%
TOTAL, BOOKS AND SUPPLIES			770,140.27	690,500.00	-10.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,750.00	1,700.00	-38.2%
Dues and Memberships		5300	899.00	899.00	0.0%
Insurance		5400-5450	6,500.00	5,000.00	-23.1%
Operations and Housekeeping Services		5500	33,500.00	33,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,827.18	9,000.00	2.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,000.00	3,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	66,508.29	22,500.00	-66.2%
Communications		5900	1,000.00	1,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			122,984.47	76,599.00	-37.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	74,746.85	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			74,746.85	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	40,866.61	32,618.00	-20.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			40,866.61	32,618.00	-20.2%
TOTAL, EXPENDITURES			1,593,951.47	1,395,001.00	-12.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,932,289.09	1,383,993.46	-28.4%
3) Other State Revenue		8300-8599	160,782.32	183,822.33	14.3%
4) Other Local Revenue		8600-8799	85,233.11	79,801.87	-6.4%
5) TOTAL, REVENUES			2,178,304.52	1,647,617.66	-24.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,519,584.86	1,328,883.00	-12.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		40,866.61	32,618.00	-20.2%
8) Plant Services	8000-8999		33,500.00	33,500.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,593,951.47	1,395,001.00	-12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			584,353.05	252,616.66	-56.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			584,353.05	252,616.66	-56.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	389,690.89	974,043.94	150.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			389,690.89	974,043.94	150.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			389,690.89	974,043.94	150.0%
2) Ending Balance, June 30 (E + F1e)					
			974,043.94	1,226,660.60	25.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	4,000.00	4,000.00	0.0%
Stores					
		9712	27,108.86	27,108.86	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	942,935.08	1,195,551.74	26.8%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	942,935.08	1,195,551.74
Total, Restricted Balance		942,935.08	1,195,551.74

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	510,000.00	310,000.00	-39.2%
5) TOTAL, REVENUES			510,000.00	310,000.00	-39.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	30,384.00	21,310.00	-29.9%
3) Employee Benefits		3000-3999	10,318.00	8,940.00	-13.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	19,000.00	-5.0%
6) Capital Outlay		6000-6999	0.00	150,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			60,702.00	199,250.00	228.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			449,298.00	110,750.00	-75.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	161,947.00	162,634.76	0.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(161,947.00)	(162,634.76)	0.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			287,351.00	(51,884.76)	-118.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,920,634.70	2,207,985.70	15.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,920,634.70	2,207,985.70	15.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,920,634.70	2,207,985.70	15.0%
2) Ending Balance, June 30 (E + F1e)			2,207,985.70	2,156,100.94	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,207,985.70	2,156,100.94	-2.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,205,630.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,205,630.57		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,239.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			1,239.72		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,204,390.85		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	500,000.00	300,000.00	-40.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			510,000.00	310,000.00	-39.2%
TOTAL, REVENUES			510,000.00	310,000.00	-39.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	30,384.00	21,310.00	-29.9%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			30,384.00	21,310.00	-29.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,290.00	4,882.00	-22.4%
OASDI/Medicare/Alternative		3301-3302	2,063.00	1,630.00	-21.0%
Health and Welfare Benefits		3401-3402	1,499.00	1,862.00	24.2%
Unemployment Insurance		3501-3502	15.00	262.00	1646.7%
Workers' Compensation		3601-3602	451.00	304.00	-32.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,318.00	8,940.00	-13.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,000.00	19,000.00	-5.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,000.00	19,000.00	-5.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	150,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	150,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			60,702.00	199,250.00	228.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	161,947.00	162,634.76	0.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			161,947.00	162,634.76	0.4%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(161,947.00)	(162,634.76)	0.4%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	510,000.00	310,000.00	-39.2%
5) TOTAL, REVENUES			510,000.00	310,000.00	-39.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		60,702.00	49,250.00	-18.9%
8) Plant Services	8000-8999		0.00	150,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			60,702.00	199,250.00	228.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			449,298.00	110,750.00	-75.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	161,947.00	162,634.76	0.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(161,947.00)	(162,634.76)	0.4%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			287,351.00	(51,884.76)	-118.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,920,634.70	2,207,985.70	15.0%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			1,920,634.70	2,207,985.70	15.0%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			1,920,634.70	2,207,985.70	15.0%
2) Ending Balance, June 30 (E + F1e)			2,207,985.70	2,156,100.94	-2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
		9711			
Stores			0.00	0.00	0.0%
		9712			
Prepaid Items			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			2,207,985.70	2,156,100.94	-2.3%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	2,207,985.70	2,156,100.94
Total, Restricted Balance		<u>2,207,985.70</u>	<u>2,156,100.94</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900.00	0.00	-100.0%
5) TOTAL, REVENUES			900.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	46,963.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			46,963.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(46,063.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	161,036.72	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(161,036.72)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(207,099.72)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	207,099.72	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,099.72	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,099.72	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	160,517.12		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			160,517.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			160,517.12		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	900.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			900.00	0.00	-100.0%
TOTAL, REVENUES			900.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	46,963.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			46,963.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			46,963.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	161,036.72	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			161,036.72	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(161,036.72)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900.00	0.00	-100.0%
5) TOTAL, REVENUES			900.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		46,963.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			46,963.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(46,063.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	161,036.72	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(161,036.72)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(207,099.72)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	207,099.72	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			207,099.72	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			207,099.72	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	933,917.00	910,000.00	-2.6%
5) TOTAL, REVENUES			933,917.00	910,000.00	-2.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	26,125.00	10,000.00	-61.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,125.00	10,000.00	-61.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			907,792.00	900,000.00	-0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	161,036.72	0.00	-100.0%
b) Transfers Out		7600-7629	713,942.00	715,904.00	0.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(552,905.28)	(715,904.00)	29.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			354,886.72	184,096.00	-48.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,896,169.43	2,251,056.15	18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,896,169.43	2,251,056.15	18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,896,169.43	2,251,056.15	18.7%
2) Ending Balance, June 30 (E + F1e)			2,251,056.15	2,435,152.15	8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,251,056.15	2,435,152.15	8.2%
Reserved for Projects (Comm Fac Dist)	0000	9780		2,435,152.15	
Reserve for Projects (Comm Fac Dist)	0000	9780	2,251,056.15		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	75,549.76		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	2,024,078.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,099,627.76		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,099,627.76		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	916,917.00	900,000.00	-1.8%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	17,000.00	10,000.00	-41.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			933,917.00	910,000.00	-2.6%
TOTAL, REVENUES			933,917.00	910,000.00	-2.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	26,125.00	10,000.00	-61.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,125.00	10,000.00	-61.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			26,125.00	10,000.00	-61.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	161,036.72	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			161,036.72	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	713,942.00	715,904.00	0.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			713,942.00	715,904.00	0.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(552,905.28)	(715,904.00)	29.5%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	933,917.00	910,000.00	-2.6%
5) TOTAL, REVENUES			933,917.00	910,000.00	-2.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		26,125.00	10,000.00	-61.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,125.00	10,000.00	-61.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			907,792.00	900,000.00	-0.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	161,036.72	0.00	-100.0%
b) Transfers Out		7600-7629	713,942.00	715,904.00	0.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(552,905.28)	(715,904.00)	29.5%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			354,886.72	184,096.00	-48.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,896,169.43	2,251,056.15	18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,896,169.43	2,251,056.15	18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,896,169.43	2,251,056.15	18.7%
2) Ending Balance, June 30 (E + F1e)			2,251,056.15	2,435,152.15	8.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,251,056.15	2,435,152.15	8.2%
Reserved for Projects (Comm Fac Dist)	0000	9780		2,435,152.15	
Reserve for Projects (Comm Fac Dist)	0000	9780	2,251,056.15		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,149,133.90	2,199,123.24	2.3%
5) TOTAL, REVENUES			2,149,133.90	2,199,123.24	2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,114,136.14	2,199,123.24	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,114,136.14	2,199,123.24	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			34,997.76	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,997.76	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,923,285.80	1,958,283.56	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,923,285.80	1,958,283.56	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,923,285.80	1,958,283.56	1.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,958,283.56	1,958,283.56	0.0%
Debt Service	0000	9780		1,958,283.56	
Debt Service	0000	9780	1,958,283.56		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,952,827.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,952,827.82		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,952,827.82		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,139,133.90	2,194,123.24	2.6%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	10,000.00	5,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,149,133.90	2,199,123.24	2.3%
TOTAL, REVENUES			2,149,133.90	2,199,123.24	2.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	970,618.50	1,591,211.15	63.9%
Bond Interest and Other Service Charges		7434	1,143,517.64	607,912.09	-46.8%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,114,136.14	2,199,123.24	4.0%
TOTAL, EXPENDITURES			2,114,136.14	2,199,123.24	4.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,149,133.90	2,199,123.24	2.3%
5) TOTAL, REVENUES			2,149,133.90	2,199,123.24	2.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,114,136.14	2,199,123.24	4.0%
10) TOTAL, EXPENDITURES			2,114,136.14	2,199,123.24	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			34,997.76	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			34,997.76	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,923,285.80	1,958,283.56	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,923,285.80	1,958,283.56	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,923,285.80	1,958,283.56	1.8%
2) Ending Balance, June 30 (E + F1e)			1,958,283.56	1,958,283.56	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,958,283.56	1,958,283.56	0.0%
Debt Service	0000	9780		1,958,283.56	
Debt Service	0000	9780	1,958,283.56		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
		<hr/>	<hr/>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	875,889.00	878,538.76	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			875,889.00	878,538.76	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(875,889.00)	(878,538.76)	0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	875,889.00	878,538.76	0.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			875,889.00	878,538.76	0.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(322.14)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(322.14)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			(322.14)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes					
		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	460,889.00	448,538.76	-2.7%
Other Debt Service - Principal		7439	415,000.00	430,000.00	3.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			875,889.00	878,538.76	0.3%
TOTAL, EXPENDITURES			875,889.00	878,538.76	0.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	875,889.00	878,538.76	0.3%
(a) TOTAL, INTERFUND TRANSFERS IN			875,889.00	878,538.76	0.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			875,889.00	878,538.76	0.3%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	875,889.00	878,538.76	0.3%
10) TOTAL, EXPENDITURES			875,889.00	878,538.76	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(875,889.00)	(878,538.76)	0.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	875,889.00	878,538.76	0.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			875,889.00	878,538.76	0.3%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	0.00	0.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			0.00	0.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	3,493.19	3,493.19	3,493.19	3,336.02	3,336.02	3,490.46
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	3,493.19	3,493.19	3,493.19	3,336.02	3,336.02	3,490.46
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	24.38	24.38	24.38	24.38	24.38	24.38
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.58	1.58	1.58	1.58	1.58	1.58
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	25.96	25.96	25.96	25.96	25.96	25.96
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	3,519.15	3,519.15	3,519.15	3,361.98	3,361.98	3,516.42
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	17,526,451.03	301	0.00	303	17,526,451.03	305	84,338.73		307	17,442,112.30	309
2000 - Classified Salaries	6,956,178.00	311	29,136.00	313	6,927,042.00	315	515,787.37		317	6,411,254.63	319
3000 - Employee Benefits	9,180,186.33	321	9,423.00	323	9,170,763.33	325	209,741.75		327	8,961,021.58	329
4000 - Books, Supplies Equip Replace. (6500)	2,373,418.13	331	0.00	333	2,373,418.13	335	455,998.19		337	1,917,419.94	339
5000 - Services. . . & 7300 - Indirect Costs	3,210,502.65	341	1,520.00	343	3,208,982.65	345	480,703.81		347	2,728,278.84	349
TOTAL					39,206,657.14	365			TOTAL	37,460,087.29	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	14,724,929.19 375
2. Salaries of Instructional Aides Per EC 41011.	2100	1,812,428.48 380
3. STRS.	3101 & 3102	4,099,622.89 382
4. PERS.	3201 & 3202	395,166.49 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	371,493.48 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,060,614.79 385
7. Unemployment Insurance.	3501 & 3502	8,281.48 390
8. Workers' Compensation Insurance.	3601 & 3602	245,124.80 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	178,503.70 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		22,896,165.30 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		1,960.33 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		396
14. TOTAL SALARIES AND BENEFITS.		22,894,204.97 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		61.12%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	61.12%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	37,460,087.29
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	17,657,047.09	301	0.00	303	17,657,047.09	305	159,676.00		307	17,497,371.09	309
2000 - Classified Salaries	7,152,612.39	311	29,423.00	313	7,123,189.39	315	634,066.00		317	6,489,123.39	319
3000 - Employee Benefits	10,278,962.30	321	10,471.00	323	10,268,491.30	325	293,276.00		327	9,975,215.30	329
4000 - Books, Supplies Equip Replace. (6500)	1,198,412.69	331	0.00	333	1,198,412.69	335	374,589.25		337	823,823.44	339
5000 - Services. . . & 7300 - Indirect Costs	2,816,187.07	341	1,205.00	343	2,814,982.07	345	384,699.00		347	2,430,283.07	349
TOTAL					39,062,122.54	365			TOTAL	37,215,816.29	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			23,630,891.28
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			63.50%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.50%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	37,215,816.29
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	41,035,327.63
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,962,839.22
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	909,058.36
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	39,349.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				948,407.36
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	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)				36,124,081.05

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		3,519.15
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,265.00
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	34,169,266.84	9,709.52
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)	34,169,266.84	9,709.52
B. Required effort (Line A.2 times 90%)	30,752,340.16	8,738.57
C. Current year expenditures (Line I.E and Line II.B)	36,124,081.05	10,265.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 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) 1,045,521.89
- 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) 32,617,293.47

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.21%

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)	1,289,974.02
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	256,425.19
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	24,400.00
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)	125,627.62
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,696,426.83
9. Carry-Forward Adjustment (Part IV, Line F)	(206,861.28)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,489,565.55

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	25,984,371.24
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,282,512.18
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,837,230.03
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	92,802.18
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)	527,634.97
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)	78,469.94
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)	150.00
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)	3,788,005.38
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	771,045.45
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)	38,362,221.37

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) 4.42%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 3.88%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,696,426.83</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>306,375.84</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.76%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.76%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.76%) times Part III, Line B19); zero if positive	<u>(206,861.28)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(206,861.28)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.88%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-103,430.64) is applied to the current year calculation and the remainder (\$-103,430.64) is deferred to one or more future years:	<u>4.15%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-68,953.76) is applied to the current year calculation and the remainder (\$-137,907.52) is deferred to one or more future years:	<u>4.24%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(206,861.28)</u>

Approved indirect cost rate: 5.76%
Highest rate used in any program: 5.76%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	275,389.56	15,862.44	5.76%
01	3210	219,906.35	12,300.65	5.59%
01	3310	1,015,533.24	58,494.71	5.76%
01	4035	67,080.70	3,863.85	5.76%
01	4127	19,875.00	1,144.00	5.76%
01	4203	18,138.00	362.00	2.00%
01	5640	43,211.10	2,488.96	5.76%
01	6500	2,835,642.14	163,332.98	5.76%
01	7311	10,632.94	612.00	5.76%
01	7510	160,242.09	9,230.08	5.76%
13	5310	1,427,317.76	40,866.61	2.86%

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	660,310.66		384,945.96	1,045,256.62
2. State Lottery Revenue	8560	542,520.72		185,312.19	727,832.91
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)		1,202,831.38	0.00	570,258.15	1,773,089.53
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	84,338.73			84,338.73
2. Classified Salaries	2000-2999	41,374.80			41,374.80
3. Employee Benefits	3000-3999	30,468.70			30,468.70
4. Books and Supplies	4000-4999	144,871.37		87,193.24	232,064.61
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	77,644.17			77,644.17
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			103,985.90	103,985.90
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)		378,697.77	0.00	191,179.14	569,876.91
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	824,133.61	0.00	379,079.01	1,203,212.62
D. COMMENTS:					
These purchases are online instructional programs and software licenses to access instructional programs (IXL Math, Amplify Education, Accelerate Learning, Ect.)					

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.

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	31,820,214.00	-2.01%	31,179,778.00	1.91%	31,775,157.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	629,068.00	0.00%	629,068.00	0.00%	629,068.00
4. Other Local Revenues	8600-8799	1,217,271.00	-65.72%	417,271.00	0.00%	417,271.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(4,664,176.43)	2.93%	(4,800,983.00)	-2.45%	(4,683,426.00)
6. Total (Sum lines A1 thru A5c)		29,002,376.57	-5.44%	27,425,134.00	2.60%	28,138,070.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,649,134.00		14,878,012.00
b. Step & Column Adjustment				292,983.00		297,560.00
c. Cost-of-Living Adjustment				149,421.00		0.00
d. Other Adjustments				(213,526.00)		(144,597.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,649,134.00	1.56%	14,878,012.00	1.03%	15,030,975.00
2. Classified Salaries						
a. Base Salaries				4,781,306.00		4,886,310.00
b. Step & Column Adjustment				95,626.00		97,726.00
c. Cost-of-Living Adjustment				48,769.00		0.00
d. Other Adjustments				(39,391.00)		123,111.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,781,306.00	2.20%	4,886,310.00	4.52%	5,107,147.00
3. Employee Benefits	3000-3999	6,272,583.00	4.59%	6,560,190.00	2.91%	6,751,312.00
4. Books and Supplies	4000-4999	460,795.78	0.00%	460,796.00	0.00%	460,796.00
5. Services and Other Operating Expenditures	5000-5999	1,898,440.31	-4.74%	1,808,373.00	4.06%	1,881,805.00
6. Capital Outlay	6000-6999	854,817.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	338,697.00	17.66%	398,523.00	10.20%	439,181.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(270,583.47)	0.00%	(270,583.00)	0.00%	(270,583.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		28,985,189.62	-0.91%	28,721,621.00	2.36%	29,400,633.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		17,186.95		(1,296,487.00)		(1,262,563.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,272,069.85		6,289,256.80		4,992,769.80
2. Ending Fund Balance (Sum lines C and D1)		6,289,256.80		4,992,769.80		3,730,206.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	51,896.00		51,896.00		6,353.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,016,362.62		3,774,336.80		2,571,556.80
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,220,998.18		1,166,537.00		1,152,297.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,289,256.80		4,992,769.80		3,730,206.80

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,220,998.18		1,166,537.00		1,152,297.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,220,998.18		1,166,537.00		1,152,297.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Revenues: LCFF Assumes 5.07% COLA in 21/22 and 2.48% COLA in 22/23 and 3.11% COLA in 23/24. All other revenues adjusted for one-time items and held constant.						
Expenditures: Salaries assume 2% for step and column and adjusted in 2xxx to bring back kinder aides from ESSER funds in 22-23. Also, assumes attrition from retirements in 22/23 and 23/24 at 7 certificated positions a year and 4 classified positions. Salaries include a two year settlement of salary increase of 1% in 21/22 and 1% in 22/23. Does NOT assume a salary increase in 23/24. Benefits are flat except for STRS which assumes 19.10% in 22/23 and held constant for 23/24, PERS assumes 26.10% in 22/23 and 27.10% in 23/24, Unemployment Insurance assumes reduction to .20% in 22/23 and held constant for 23/24. Other Outgo adjusted for future SPED EDCOE Transportation increase and all other expenses adjusted for one-time activities and held constant.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,765,781.00	-74.16%	714,578.00	0.00%	714,578.00
3. Other State Revenues	8300-8599	2,670,031.20	-10.58%	2,387,489.00	0.00%	2,387,489.00
4. Other Local Revenues	8600-8799	1,196,932.00	0.00%	1,196,932.00	0.00%	1,196,932.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,664,176.43	2.93%	4,800,983.00	-2.45%	4,683,426.00
6. Total (Sum lines A1 thru A5c)		11,296,920.63	-19.45%	9,099,982.00	-1.29%	8,982,425.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,007,913.09		2,613,429.09
b. Step & Column Adjustment				60,158.00		52,269.00
c. Cost-of-Living Adjustment				30,681.00		0.00
d. Other Adjustments				(485,323.00)		(875,721.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,007,913.09	-13.11%	2,613,429.09	-31.51%	1,789,977.09
2. Classified Salaries						
a. Base Salaries				2,371,306.39		2,097,391.39
b. Step & Column Adjustment				47,426.00		41,948.00
c. Cost-of-Living Adjustment				24,187.00		0.00
d. Other Adjustments				(345,528.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,371,306.39	-11.55%	2,097,391.39	2.00%	2,139,339.39
3. Employee Benefits	3000-3999	4,006,379.30	-8.70%	3,657,983.00	-3.85%	3,517,251.00
4. Books and Supplies	4000-4999	737,616.91	-49.95%	369,160.00	-51.86%	177,707.00
5. Services and Other Operating Expenditures	5000-5999	950,364.76	-10.56%	850,004.00	-4.71%	810,004.00
6. Capital Outlay	6000-6999	66,190.50	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	337,013.00	0.00%	337,013.00	0.00%	337,013.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	237,965.47	0.00%	237,965.00	0.00%	237,965.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,714,749.42	-13.25%	10,162,945.48	-11.35%	9,009,256.48
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(417,828.79)		(1,062,963.48)		(26,831.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,296,373.83		1,878,545.04		815,581.56
2. Ending Fund Balance (Sum lines C and D1)		1,878,545.04		815,581.56		788,750.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,878,545.04		815,581.56		788,750.08
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		1,878,545.04		815,581.56		788,750.08
(Line D3f must agree with line D2)						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Revenues: All revenues adjusted for one-time items and held constant.						
Expenditures: Salaries assume 2% for step and column and adjusted in 2xxx to bring back kinder aides from ESSER funds in 22-23 back to RS 0000. Salaries include a two year settlement of salary increase of 1% in 21/22 and 1% in 22/23. Does NOT assume a salary increase in 23/24. Benefits are flat except for STRS which assumes 19.10% in 22/23 and held constant for 23/24, PERS assumes 26.10% in 22/23 and 27.10% in 23/24, Unemployment Insurance assumes reduction to .20% in 22/23 and held constant for 23/24. All ESSER related positions eliminated in 22/23 and remaining positions are eliminated in 23/24. All other expenses adjusted for one time activities and held constant.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	31,820,214.00	-2.01%	31,179,778.00	1.91%	31,775,157.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	629,068.00	0.00%	629,068.00	0.00%	629,068.00
4. Other Local Revenues	8600-8799	1,217,271.00	-65.72%	417,271.00	0.00%	417,271.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(4,664,176.43)	2.93%	(4,800,983.00)	-2.45%	(4,683,426.00)
6. Total (Sum lines A1 thru A5c)		29,002,376.57	-5.44%	27,425,134.00	2.60%	28,138,070.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,649,134.00		14,878,012.00
b. Step & Column Adjustment				292,983.00		297,560.00
c. Cost-of-Living Adjustment				149,421.00		0.00
d. Other Adjustments				(213,526.00)		(144,597.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,649,134.00	1.56%	14,878,012.00	1.03%	15,030,975.00
2. Classified Salaries						
a. Base Salaries				4,781,306.00		4,886,310.00
b. Step & Column Adjustment				95,626.00		97,726.00
c. Cost-of-Living Adjustment				48,769.00		0.00
d. Other Adjustments				(39,391.00)		123,111.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,781,306.00	2.20%	4,886,310.00	4.52%	5,107,147.00
3. Employee Benefits	3000-3999	6,272,583.00	4.59%	6,560,190.00	2.91%	6,751,312.00
4. Books and Supplies	4000-4999	460,795.78	0.00%	460,796.00	0.00%	460,796.00
5. Services and Other Operating Expenditures	5000-5999	1,898,440.31	-4.74%	1,808,373.00	4.06%	1,881,805.00
6. Capital Outlay	6000-6999	854,817.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	338,697.00	17.66%	398,523.00	10.20%	439,181.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(270,583.47)	0.00%	(270,583.00)	0.00%	(270,583.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		28,985,189.62	-0.91%	28,721,621.00	2.36%	29,400,633.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		17,186.95		(1,296,487.00)		(1,262,563.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,272,069.85		6,289,256.80		4,992,769.80
2. Ending Fund Balance (Sum lines C and D1)		6,289,256.80		4,992,769.80		3,730,206.80
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	51,896.00		51,896.00		6,353.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,016,362.62		3,774,336.80		2,571,556.80
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,220,998.18		1,166,537.00		1,152,297.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		6,289,256.80		4,992,769.80		3,730,206.80

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,220,998.18		1,166,537.00		1,152,297.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,220,998.18		1,166,537.00		1,152,297.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Revenues: LCFF Assumes 5.07% COLA in 21/22 and 2.48% COLA in 22/23 and 3.11% COLA in 23/24. All other revenues adjusted for one-time items and held constant.						
Expenditures: Salaries assume 2% for step and column and adjusted in 2xxx to bring back kinder aides from ESSER funds in 22-23. Also, assumes attrition from retirements in 22/23 and 23/24 at 7 certificated positions a year and 4 classified positions. Salaries include a two year settlement of salary increase of 1% in 21/22 and 1% in 22/23. Does NOT assume a salary increase in 23/24. Benefits are flat except for STRS which assumes 19.10% in 22/23 and held constant for 23/24, PERS assumes 26.10% in 22/23 and 27.10% in 23/24, Unemployment Insurance assumes reduction to .20% in 22/23 and held constant for 23/24. Other Outgo adjusted for future SPED EDCOE Transportation increase and all other expenses adjusted for one-time activities and held constant.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,765,781.00	-74.16%	714,578.00	0.00%	714,578.00
3. Other State Revenues	8300-8599	2,670,031.20	-10.58%	2,387,489.00	0.00%	2,387,489.00
4. Other Local Revenues	8600-8799	1,196,932.00	0.00%	1,196,932.00	0.00%	1,196,932.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	4,664,176.43	2.93%	4,800,983.00	-2.45%	4,683,426.00
6. Total (Sum lines A1 thru A5c)		11,296,920.63	-19.45%	9,099,982.00	-1.29%	8,982,425.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,007,913.09		2,613,429.09
b. Step & Column Adjustment				60,158.00		52,269.00
c. Cost-of-Living Adjustment				30,681.00		0.00
d. Other Adjustments				(485,323.00)		(875,721.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,007,913.09	-13.11%	2,613,429.09	-31.51%	1,789,977.09
2. Classified Salaries						
a. Base Salaries				2,371,306.39		2,097,391.39
b. Step & Column Adjustment				47,426.00		41,948.00
c. Cost-of-Living Adjustment				24,187.00		0.00
d. Other Adjustments				(345,528.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,371,306.39	-11.55%	2,097,391.39	2.00%	2,139,339.39
3. Employee Benefits	3000-3999	4,006,379.30	-8.70%	3,657,983.00	-3.85%	3,517,251.00
4. Books and Supplies	4000-4999	737,616.91	-49.95%	369,160.00	-51.86%	177,707.00
5. Services and Other Operating Expenditures	5000-5999	950,364.76	-10.56%	850,004.00	-4.71%	810,004.00
6. Capital Outlay	6000-6999	66,190.50	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	337,013.00	0.00%	337,013.00	0.00%	337,013.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	237,965.47	0.00%	237,965.00	0.00%	237,965.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,714,749.42	-13.25%	10,162,945.48	-11.35%	9,009,256.48
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(417,828.79)		(1,062,963.48)		(26,831.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,296,373.83		1,878,545.04		815,581.56
2. Ending Fund Balance (Sum lines C and D1)		1,878,545.04		815,581.56		788,750.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,878,545.04		815,581.56		788,750.08
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		1,878,545.04		815,581.56		788,750.08
(Line D3f must agree with line D2)						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Revenues: All revenues adjusted for one-time items and held constant.						
Expenditures: Salaries assume 2% for step and column and adjusted in 2xxx to bring back kinder aides from ESSER funds in 22-23 back to RS 0000. Salaries include a two year settlement of salary increase of 1% in 21/22 and 1% in 22/23. Does NOT assume a salary increase in 23/24. Benefits are flat except for STRS which assumes 19.10% in 22/23 and held constant for 23/24, PERS assumes 26.10% in 22/23 and 27.10% in 23/24, Unemployment Insurance assumes reduction to .20% in 22/23 and held constant for 23/24. All ESSER related positions eliminated in 22/23 and remaining positions are eliminated in 23/24. All other expenses adjusted for one time activities and held constant.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	31,820,214.00	-2.01%	31,179,778.00	1.91%	31,775,157.00
2. Federal Revenues	8100-8299	2,765,781.00	-74.16%	714,578.00	0.00%	714,578.00
3. Other State Revenues	8300-8599	3,299,099.20	-8.56%	3,016,557.00	0.00%	3,016,557.00
4. Other Local Revenues	8600-8799	2,414,203.00	-33.14%	1,614,203.00	0.00%	1,614,203.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		40,299,297.20	-9.37%	36,525,116.00	1.63%	37,120,495.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,657,047.09		17,491,441.09
b. Step & Column Adjustment				353,141.00		349,829.00
c. Cost-of-Living Adjustment				180,102.00		0.00
d. Other Adjustments				(698,849.00)		(1,020,318.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,657,047.09	-0.94%	17,491,441.09	-3.83%	16,820,952.09
2. Classified Salaries						
a. Base Salaries				7,152,612.39		6,983,701.39
b. Step & Column Adjustment				143,052.00		139,674.00
c. Cost-of-Living Adjustment				72,956.00		0.00
d. Other Adjustments				(384,919.00)		123,111.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,152,612.39	-2.36%	6,983,701.39	3.76%	7,246,486.39
3. Employee Benefits	3000-3999	10,278,962.30	-0.59%	10,218,173.00	0.49%	10,268,563.00
4. Books and Supplies	4000-4999	1,198,412.69	-30.75%	829,956.00	-23.07%	638,503.00
5. Services and Other Operating Expenditures	5000-5999	2,848,805.07	-6.68%	2,658,377.00	1.26%	2,691,809.00
6. Capital Outlay	6000-6999	921,007.50	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	675,710.00	8.85%	735,536.00	5.53%	776,194.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(32,618.00)	0.00%	(32,618.00)	0.00%	(32,618.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		40,699,939.04	-4.46%	38,884,566.48	-1.22%	38,409,889.48
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(400,641.84)		(2,359,450.48)		(1,289,394.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,568,443.68		8,167,801.84		5,808,351.36
2. Ending Fund Balance (Sum lines C and D1)		8,167,801.84		5,808,351.36		4,518,956.88
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	51,896.00		51,896.00		6,353.00
b. Restricted	9740	1,878,545.04		815,581.56		788,750.08
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,016,362.62		3,774,336.80		2,571,556.80
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,220,998.18		1,166,537.00		1,152,297.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,167,801.84		5,808,351.36		4,518,956.88

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,220,998.18		1,166,537.00		1,152,297.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)						
		1,220,998.18		1,166,537.00		1,152,297.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)						
		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		3,336.02		3,300.31		3,289.69
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)	40,699,939.04			38,884,566.48		38,409,889.48
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)	0.00			0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	40,699,939.04			38,884,566.48		38,409,889.48
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)	3%			3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)	1,220,998.17			1,166,536.99		1,152,296.68
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)	0.00			0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)	1,220,998.17			1,166,536.99		1,152,296.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES			YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,000.00)	0.00	(40,866.61)				
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,000.00	0.00	40,866.61	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	161,947.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	161,036.72		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					161,036.72	713,942.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					875,889.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	3,000.00	(3,000.00)	40,866.61	(40,866.61)	1,036,925.72	1,036,925.72	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(3,000.00)	0.00	(32,618.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,000.00	0.00	32,618.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	162,634.76		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	715,904.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					878,538.76	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

July 1 Budget
2021-22 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	3,000.00	(3,000.00)	32,618.00	(32,618.00)	878,538.76	878,538.76		

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency, is self-insured for workers' compensation claims, the superintendent of the school district annually shall provide information to the governing board of the school district regarding the estimated accrued but unfunded cost of those claims. The governing board annually shall certify to the county superintendent of schools the amount of money, if any, that it has decided to reserve in its budget for the cost of those claims.

To the County Superintendent of Schools:

() Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$ _____
Less: Amount of total liabilities reserved in budget:	\$ _____
Estimated accrued but unfunded liabilities:	\$ _____ 0.00

() This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Schools Insurance Authority, 9800 Old Placerville Road, Sacramento, Ca 95827

() This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Sean Martin

Title: Assistant Superintendent

Telephone: 530-672-4803

E-mail: smartin@rescueusd.org

SACS2021 Financial Reporting Software - 2021.1.0
6/1/2021 3:28:44 PM

09-61978-0000000

July 1 Budget
2021-22 Budget
Technical Review Checks

Rescue Union Elementary

El Dorado County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021 Financial Reporting Software - 2021.1.0
6/1/2021 3:28:55 PM

09-61978-0000000

July 1 Budget
2020-21 Estimated Actuals
Technical Review Checks

Rescue Union Elementary

El Dorado County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA
3.0%	0 to 300
2.0%	301 to 1,000
1.0%	1,001 and over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

DATA ENTRY: For the Third, Second, and First Prior Years, enter Estimated Funded ADA in the Original Budget Funded ADA column; enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the Third, Second, and First Prior Years. All other data are extracted.

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	3,523	3,524		
Charter School				
Total ADA	3,523	3,524	N/A	Met
Second Prior Year (2019-20)				
District Regular	3,524	3,526		
Charter School				
Total ADA	3,524	3,526	N/A	Met
First Prior Year (2020-21)				
District Regular	3,488	3,493		
Charter School		0		
Total ADA	3,488	3,493	N/A	Met
Budget Year (2021-22)				
District Regular	3,490			
Charter School	0			
Total ADA	3,490			

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:
(required if NOT met)

1b. STANDARD MET - Funded ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	District ADA		
3.0%	0	to	300
2.0%	301	to	1,000
1.0%	1,001	and	over

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual column for the First Prior Year; all other data are extracted or calculated. CBEDS Actual enrollment data preloaded in the District Regular lines will include both District Regular and Charter School enrollment. Districts will need to adjust the District Regular enrollment lines and the Charter School enrollment lines accordingly. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular		3,624	3,632	
Charter School				
Total Enrollment		3,624	3,632	N/A
Second Prior Year (2019-20)				
District Regular		3,633	3,610	
Charter School				
Total Enrollment		3,633	3,610	0.6%
First Prior Year (2020-21)				
District Regular		3,534	3,426	
Charter School				
Total Enrollment		3,534	3,426	3.1%
Budget Year (2021-22)				
District Regular		3,457		
Charter School				
Total Enrollment		3,457		Not Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Estimate for 20/21 school year was based upon prior enrollment history, projecting declining enrollment across all grades. When school returned less students enrolled back as an affect of the pandemic COVID-19. Projections going forward are still based upon declining enrollment and current enrollment packets.

- 1b. STANDARD MET - Enrollment has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the budget year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: All data are extracted or calculated. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	3,521	3,632	
Charter School		0	
Total ADA/Enrollment	3,521	3,632	96.9%
Second Prior Year (2019-20)			
District Regular	3,490	3,610	
Charter School			
Total ADA/Enrollment	3,490	3,610	96.7%
First Prior Year (2020-21)			
District Regular	3,493	3,426	
Charter School	0		
Total ADA/Enrollment	3,493	3,426	102.0%
Historical Average Ratio:			98.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			99.0%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	3,336	3,457		
Charter School	0			
Total ADA/Enrollment	3,336	3,457	96.5%	Met
1st Subsequent Year (2022-23)				
District Regular	3,300	3,420		
Charter School				
Total ADA/Enrollment	3,300	3,420	96.5%	Met
2nd Subsequent Year (2023-24)				
District Regular	3,289	3,409		
Charter School				
Total ADA/Enrollment	3,289	3,409	96.5%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

For basic aid districts, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

¹ Districts that are already at or above their LCFF target funding as described in Education Code Section 42238.03(d) receive no gap funding. These districts have a COLA applied to their LCFF target, but their year-over-year revenue increase might be less than the statutory COLA due to certain local factors and components of the funding formula.

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

DATA ENTRY: Enter data in Step 1a for the two subsequent fiscal years. All other data is extracted or calculated. Enter data for Steps 2a through 2b1. All other data is calculated.

Note: Due to the full implementation of LCFF, gap funding and the economic recovery target increment payment amounts are no longer applicable.

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	3,519.15	3,516.42	3,361.01	3,326.27
b. Prior Year ADA (Funded)		3,519.15	3,516.42	3,361.01
c. Difference (Step 1a minus Step 1b)		(2.73)	(155.41)	(34.74)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.08%	-4.42%	-1.03%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		30,357,478.00	31,820,214.00	31,179,778.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		1,539,124.13	789,141.31	969,691.10
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		4.99%	-1.94%	2.08%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.99% to 5.99%	-2.94% to -.94%	1.08% to 3.08%

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	12,378,299.00	12,378,299.00	12,378,299.00	12,378,299.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	30,416,499.00	31,879,281.00	31,179,778.00	31,775,157.00
District's Projected Change in LCFF Revenue:		4.81%	-2.19%	1.91%
LCFF Revenue Standard:		3.99% to 5.99%	-2.94% to -.94%	1.08% to 3.08%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	25,916,799.31	29,008,954.41	89.3%
Second Prior Year (2019-20)	24,931,748.44	28,886,109.48	86.3%
First Prior Year (2020-21)	24,277,352.84	26,849,899.17	90.4%
Historical Average Ratio:			88.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	85.7% to 91.7%	85.7% to 91.7%	85.7% to 91.7%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYP exists, Unrestricted Salaries and Benefits, and Total Unrestricted Expenditures data for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	25,703,023.00	28,985,189.62	88.7%	Met
1st Subsequent Year (2022-23)	26,324,512.00	28,721,621.00	91.7%	Met
2nd Subsequent Year (2023-24)	26,889,434.00	29,400,633.00	91.5%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.99%	-1.94%	2.08%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.01% to 14.99%	-11.94% to 8.06%	-7.92% to 12.08%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.1% to 9.99%	-6.94% to 3.06%	-2.92% to 7.08%

6B. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 6A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	3,426,627.50		
Budget Year (2021-22)	2,765,781.00	-19.29%	Yes
1st Subsequent Year (2022-23)	714,578.00	-74.16%	Yes
2nd Subsequent Year (2023-24)	714,578.00	0.00%	No

Explanation:
(required if Yes)

In 20/21 and 21/22 LEA's are receiving significant funding from the federal government in ESSER funds , totaling \$3,407,099, to help address the learning loss from the Pandemic COVID-19 as well as to help LEA's reopen to in person instruction.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	6,261,531.71		
Budget Year (2021-22)	3,299,099.20	-47.31%	Yes
1st Subsequent Year (2022-23)	3,016,557.00	-8.56%	Yes
2nd Subsequent Year (2023-24)	3,016,557.00	0.00%	No

Explanation:
(required if Yes)

In 20/21 and 21/22 LEA's are receiving significant funds form the state in the form of AB 86 Expanded Learning Loss and In Person Instruction Grants, these two grants total \$3,091,262 for RUSD, the funds are to be used the address learning loss as well as to help LEA's open to in person instruction.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	2,219,274.14		
Budget Year (2021-22)	2,414,203.00	8.78%	No
1st Subsequent Year (2022-23)	1,614,203.00	-33.14%	Yes
2nd Subsequent Year (2023-24)	1,614,203.00	0.00%	No

Explanation:
(required if Yes)

The district is receiving one time grant funds for two electric bus purchases in 21/22 in the amount of \$800,000

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	2,373,418.13		
Budget Year (2021-22)	1,198,412.69	-49.51%	Yes
1st Subsequent Year (2022-23)	829,956.00	-30.75%	Yes
2nd Subsequent Year (2023-24)	638,503.00	-23.07%	Yes

Explanation:
(required if Yes)

Additional supplies were needed to address the Pandemic COVID-19, which include one time supplies in 21/22 of \$548,456 and an additional of \$191,453

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2020-21)	3,251,369.26		
Budget Year (2021-22)	2,848,805.07	-12.38%	Yes
1st Subsequent Year (2022-23)	2,658,377.00	-6.68%	No
2nd Subsequent Year (2023-24)	2,691,809.00	1.26%	No

Explanation:
(required if Yes)

2020-21 the district spent \$208,173 in one time facility maintenance as well as \$152,228 in site donations

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	11,907,433.35		
Budget Year (2021-22)	8,479,083.20	-28.79%	Not Met
1st Subsequent Year (2022-23)	5,345,338.00	-36.96%	Not Met
2nd Subsequent Year (2023-24)	5,345,338.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	5,624,787.39		
Budget Year (2021-22)	4,047,217.76	-28.05%	Not Met
1st Subsequent Year (2022-23)	3,488,333.00	-13.81%	Not Met
2nd Subsequent Year (2023-24)	3,330,312.00	-4.53%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 6B
if NOT met)

In 20/21 and 21/22 LEA's are receiving significant funding from the federal government in ESSER funds , totaling \$3,407,099, to help address the learning loss from the Pandemic COVID-19 as well as to help LEA's reopen to in person instruction.

Explanation:
Other State Revenue
(linked from 6B
if NOT met)

In 20/21 and 21/22 LEA's are receiving significant funds form the state in the form of AB 86 Expanded Learning Loss and In Person Instruction Grants, these two grants total \$3,091,262 for RUSD, the funds are to be used the address learning loss as well as to help LEA's open to in person instruction.

Explanation:
Other Local Revenue
(linked from 6B
if NOT met)

The district is receiving one time grant funds for two electric bus purchases in 21/22 in the amount of \$800,000

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Additional supplies were needed to address the Pandemic COVID-19, which include one time supplies in 21/22 of \$548,456 and an additional of \$191,453

Explanation:
Services and Other Exps
(linked from 6B
if NOT met)

2020-21 the district spent \$208,173 in one time facility maintenance as well as \$152,228 in site donations

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	38,648,928.04			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	38,648,928.04	1,159,467.84	1,211,790.50	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

- Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
- Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,144,858.75	1,129,354.70	1,231,060.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,144,858.75	1,129,354.70	1,231,060.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	38,163,930.54	37,647,917.33	41,035,327.63
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	38,163,930.54	37,647,917.33	41,035,327.63
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.0%

¹Available reserves are the unrestricted amounts in the Stabilization Arrangement, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	(938,992.72)	29,010,926.78	3.2%	Not Met
Second Prior Year (2019-20)	901,594.42	28,888,871.51	N/A	Met
First Prior Year (2020-21)	37,342.70	26,849,899.17	N/A	Met
Budget Year (2021-22) (Information only)	17,186.95	28,985,189.62		

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

STANDARD: Budgeted beginning unrestricted general fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	District ADA
1.7%	0 to 300
1.3%	301 to 1,000
1.0%	1,001 to 30,000
0.7%	30,001 to 400,000
0.3%	400,001 and over

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

District Estimated P-2 ADA (Form A, Lines A6 and C4):

District's Fund Balance Standard Percentage Level:

9A. Calculating the District's Unrestricted General Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	5,312,845.04	6,272,125.45	N/A	Met
Second Prior Year (2019-20)	4,911,122.33	5,333,132.73	N/A	Met
First Prior Year (2020-21)	5,634,522.90	6,234,727.15	N/A	Met
Budget Year (2021-22) (Information only)	6,272,069.85			

² Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

9B. Comparison of District Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Unrestricted general fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Budget Year data are extracted. If Form MYP exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level	District ADA		
5% or \$71,000 (greater of)	0	to	300
4% or \$71,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400,001	and	over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 42238.02, rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	3,336	3,300	3,290
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): _____

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 and 2 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	40,699,939.04	38,884,566.48	38,409,889.48
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	40,699,939.04	38,884,566.48	38,409,889.48
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,220,998.17	1,166,536.99	1,152,296.68
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,220,998.17	1,166,536.99	1,152,296.68

10C. Calculating the District's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.
All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,220,998.18	1,166,537.00	1,152,297.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,220,998.18	1,166,537.00	1,152,297.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	1,220,998.17	1,166,536.99	1,152,296.68
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

1b. If Yes, identify the liabilities and how they may impact the budget:

The district is in current litigation with two families for Special Education, amount for possible settlement included in MYP.

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from the prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the general fund operational budget.

District's Contributions and Transfers Standard: -10.0% to +10.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(4,536,026.64)			
Budget Year (2021-22)	(4,664,176.43)	128,149.79	2.8%	Met
1st Subsequent Year (2022-23)	(4,800,983.00)	136,806.57	2.9%	Met
2nd Subsequent Year (2023-24)	(4,683,426.00)	(117,557.00)	-2.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

1d. NO - There are no capital projects that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	19	FD 25/8681 FD 49/ Objt 8622	FD 52 7433/7434	11,085,000
General Obligation Bonds	11	FD 51 86xx	FD 51 7433/7434	19,988,515
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	FD 01/ Objt 8011	FD 01 / Objt 2xxx/3xxx	58,375

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL:				31,131,890

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation	871,644	878,539	870,888	872,754
General Obligation Bonds	2,109,253	2,194,123	2,306,102	2,419,187
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	2,980,897	3,072,662	3,176,990	3,291,941
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(required if Yes
to increase in total
annual payments)

All debt service for COP will be paid from developer fees and mello roos collection. All debt service for GO Bonds will be paid from Real Property Tax collections.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

- 2.

No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:
(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

No

2. For the district's OPEB:

a. Are they lifetime benefits?

--

b. Do benefits continue past age 65?

--

c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

--

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

--

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or governmental fund

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 4a minus Line 4b)

d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

0.00

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00		

S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section S7A) (If No, skip items 2-4)

No

2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

--

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
 b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
 b. Amount contributed (funded) for self-insurance programs

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	185.1	190.6	179.6	169.6

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

May 25, 2021

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

May 25, 2021

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

May 25, 2021

4. Period covered by the agreement:

Begin Date: Jul 01, 2021

End Date: Jun 30, 2023

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
(may enter text, such as "Reopener")

--	--	--

Identify the source of funding that will be used to support multiyear salary commitments:

LCFF - Unrestricted general fund

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

7. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	163.2	161.7	158.7	158.7

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and 7.

--

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

May 25, 2021

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

May 25, 2021

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?

Yes

If Yes, date of budget revision board adoption:

May 25, 2021

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

One Year Agreement

Total cost of salary settlement			
---------------------------------	--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement			
---------------------------------	--	--	--

% change in salary schedule from prior year (may enter text, such as "Reopener")

--

Identify the source of funding that will be used to support multiyear salary commitments:

LCFF - General Fund

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases			

7. Amount included for any tentative salary schedule increases

--

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Classified (Non-management) Prior Year Settlements

- Are any new costs from prior year settlements included in the budget?
If Yes, amount of new costs included in the budget and MYPs
If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	29.4	30.4	30.4	30.4

Management/Supervisor/Confidential Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

n/a

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the budget and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step and column adjustments
- Percent change in step & column over prior year

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments			
Percent change in step & column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the budget and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

Confirm that the school district's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?

Yes

2. Adoption date of the LCAP or an update to the LCAP.

Jun 22, 2021

S10. LCAP Expenditures

Confirm that the school district's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatically completed based on data in Criterion 2.

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?

- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Is the district's financial system independent of the county office system?

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Budget Criteria and Standards Review

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level – Adopted Budget 2021-22**

BACKGROUND:

Per EC 42127, all California school districts are required to include with the presentation of the adopted budget the Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level.

STATUS:

Per EC 42127, the board should review and discuss this item during open session to ensure transparency of district reserves and intended purposes.

FISCAL IMPACT:

Included as part of the 2021-22 adopted budget.

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

RECOMMENDATION:

The District Staff recommends the Board of Trustees review and discuss the Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level.

2020-21 Adopted Budget

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

District: **Rescue School District**

Combined Assigned and Unassigned Fund Balances		
Fund	Fund Description	2021-22 Budget
01	General Fund/County School Service Fund	\$8,167,802.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
Total Assigned and Unassigned Fund Balance		\$8,167,802.00
District Standard Reserve Level		3%
Less: District's Reserve Standard amount		\$1,220,998.00
Fund Balance that Requires a Statement of Reasons		\$6,946,804.00

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level		
Form	Fund	2019-20 Budget Reasons
01	General Fund/County School Service Fund	\$ 2,848,996.00 7% Board Desired Reserve \$ 58,375.00 Liability-Compensated Absences \$ 6,353.00 Revolving Cash \$ 45,543.00 Prepaid Expenditures \$ 1,878,545.00 Restricted Accounts \$ 1,934,105.00 Reserve Textbook Adoption \$ 174,887.00 H&W Prior Year Payment
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -
(Insert Lines above as needed)		
Total of Substantiated Needs		\$ 6,946,804.00

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: 2020-21 and 2021-22 Education Protection Account (EPA) Funding

BACKGROUND:

Proposition 30, *The Schools and Local Public Safety Protection Act of 2012*, approved by the voters on November 6, 2012, temporarily increased the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. In November of 2016, voters approved Proposition 55 to extend this tax in order to augment education in California.

The new revenues generated from Proposition 30, and now Proposition 55, are deposited into an account called the Education Protection Account (EPA). In addition, Proposition 30 funds and Proposition 55 funds do not represent new dollars for school districts, but prevent threatened cuts in funding from the State.

Proposition 30 and Proposition 55 require that the use of EPA funds be determined by the governing board at an open public meeting and be displayed on the district's website.

STATUS:

The EPA funding for Rescue Union School District is updated to be \$5,480,618 for 2020-21 and is projected in 2021-22 to be \$5,466,855. All EPA funds are used to pay teacher salaries and benefits.

FISCAL IMPACT:

Proposition 55 replaces Proposition 30 funding that was set to expire absent a new tax initiative or the legislature imposing a similar tax.

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district financially solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

RECOMMENDATION:

Staff recommends the board approve the Education Protection Act funding update for 2020-21 and budget for 2021-22.



RESCUE UNION SCHOOL DISTRICT

June 08, 2021

Education Protection Account Expenditure Plan

Proposition 30 established the Education Protection Account (EPA) to receive the additional tax revenue that will be collected from the higher sales tax and income tax rates due to its passage last November. These funds will be apportioned from the EPA to school districts as part of their revenue limit in June 2013. However, school districts will not see an increase of new money in state funding. Instead, EPA funds will simply replace state General Fund aid (revenue limit funding) on a dollar-for-dollar basis.

The creation of the Education Protection Act (EPA) by Proposition 30 has created an accountability component. These components are as follows:

- Criteria on how to spend the funds are mandated by the state.
- School board approves the expenditure plan before the expense has occurred.
- The district is required to publish on their website the amount of funds received and how the funds were expended.
- The school district's auditor will verify the compliance of expenses during the annual audit.

In accordance with Proposition 30, **Rescue Union School District** is providing their expenditure plan under the Education Protection Act for 2021-22.

The 2021-22 EPA funds for the district is estimated to be \$5,466,855 all of which will be spent on certificated staff (non-administration) that complies with the requirements from the state of California.

Additionally, the district is updating the 2020-21 EPA allocation to \$5,480,618 all of which will be spent on certificated staff (non-administration) that complies with the requirements from the state of California.