ITEM #: 2

**DATE: June 22, 2021** 

#### RESCUE UNION SCHOOL DISTRICT

**AGENDA ITEM:** Project Green – Pilot Garden Program

#### **BACKGROUND:**

RUSD has a long history of providing hands on learning opportunities for students in the area of gardening. Most of our sites have flourishing gardens in which students spend a great deal of time learning about gardening, taking care of plants, fruits, vegetables, and flowers, as well as weeding, watering, designing, etc. In addition to the actual gardens, the spaces are often utilized by classes to read, do science projects, artwork, participate in SEL lessons, and other activities throughout the year.

We are extremely fortunate to have parent volunteers, teachers, and other staff members who have a passion for this project to help keep our gardens beautiful and usable. We are also very fortunate to have Gina Johnston on staff because she has a deep love for gardens and for igniting a love of gardening in students and also for giving every child a welcoming place to be so they feel a deeper connection with their school. She has worked tirelessly to receive grants and supplies, materials, and plants from businesses over the years. She has cultivated relationships with Boy Scout troops, resulting in many garden projects being created and completed to support the gardens. The gardens are busy, beautiful spaces where students enjoy being, learning, and growing.

#### **STATUS:**

Gina Johnston recently started a non-profit organization called "Project Green". Project Green has been selected to work in partnership with the El Dorado Community Foundation, which is a local non-profit organization dedicated to serving those in need through direct support of the community. This organization has donated more than 2 million in the past four years to our county.

The purpose of Project Green is to offer a purposeful team approach to school gardens to meet social and emotional needs of students during recess and lunch time in all our local schools. For the 2021-2022 school year there will be a pilot program that will occur at Pleasant Grove Middle School. The El Dorado Community Foundation will fund all the supplies, materials, soil, plants, etc., for the pilot.

We have invited Gina Johnston and Erin Shoemake to our Board meeting on the  $22^{nd}$  to share more about this program so that the Board is aware and can visit any of our incredible gardens if they would like to. The end goal will be to provide this program at all of our sites and even across our county.

#### **FISCAL IMPACT:**

N/A

#### **BOARD GOAL:**

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.

#### **RECOMMENDATION:**

Information only.

ITEM #: 4

**DATE:** June 22, 2021

#### RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Local Control Accountability Plan (LCAP)

#### **BACKGROUND:**

The District receives State funding under the Local Control Funding Formula (LCFF). The LCFF accountability system requires that LEA's develop a three-year Local Control Accountability Plan (LCAP) and complete an annual update process. The 2021-2024 LCAP has been updated in consultation with parents, students, staff, local bargaining units and the public.

#### **STATUS:**

The Board held a public hearing on June 8, 2021 for public comment on the LCAP. The Local Control Accountability Plan will be presented to the Board for approval. Once approved, the plan will be submitted to the El Dorado County Office of Education for review.

#### **FISCAL IMPACT:**

Funding and expenditures are defined in the LCFF and detailed in the 2021-2024 LCAP and adopted district budget.

#### **BOARD GOAL(S):**

#### 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.

#### Board Focus Goal II - COMMUNICATION / COMMUNITY INVOLVEMENT

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District and community.

#### 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.

#### Board Focus Goal V - FACILITY / HOUSING

Build, improve and maintain school facilities to meet current and future education needs while integrating the most effective and efficient use of resources.

#### Board Focus Goal VI - CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

#### **RECOMMENDATION:**

The Board approve the Local Control Accountability Plan.

# 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:

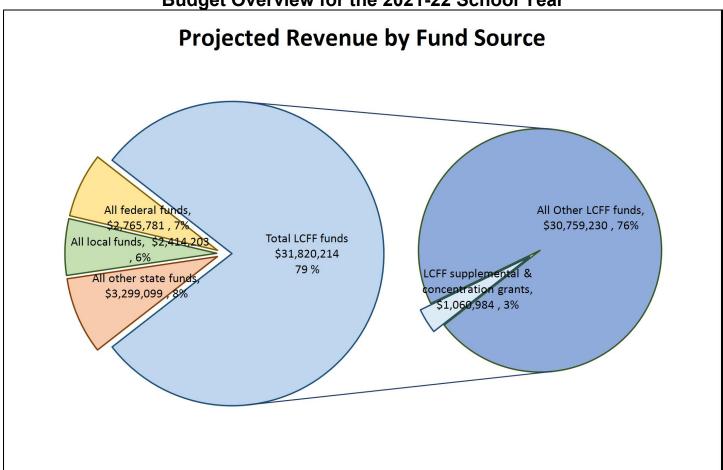
Cheryl Olson Superintendent

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).



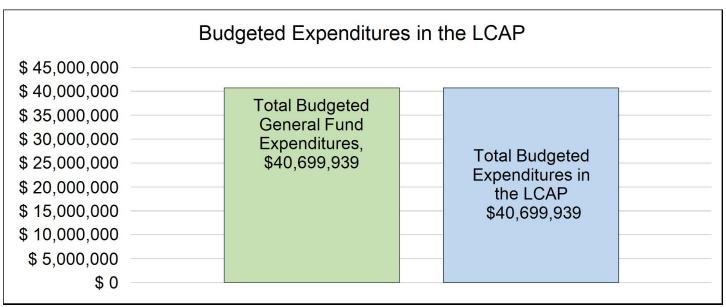


This chart shows the total general purpose revenue Rescue Union School District expects to receive in the coming year from all sources.

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.

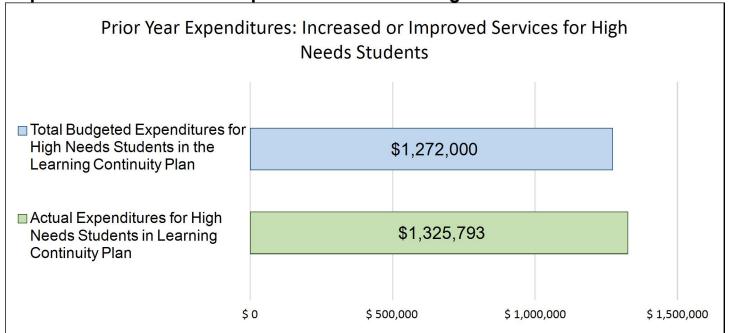
Rescue Union School District plans to spend \$40,699,939 for the 2021-22 school year. Of that amount, \$40,699,939 is tied to actions/services in the LCAP and \$0 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

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	colson@rescueusd.org
	Superintendent	(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 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) indicted 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
	proficient or advanced.  The most recent administration of the Smarter Balanced Interim Assessment for Mathematics (ICA) indicted that 63.9% of assessed students in grades 6-8 were proficient or advanced.				
Smarter Balanced Interim Assessment (Reading Information Text IAB)	The most recent administration of the Smarter Balanced Interim Assessment for Reading Informational Text indicted 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
	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.				to improve as measured by the annually administered surveys.
Student Listening Circle Feedback	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.				Student perceptions regarding educational services will continue to improve as measured by the annually conducted Student Listening Circles.

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 leaner 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 <a href="mailto:lcff@cde.ca.gov">lcff@cde.ca.gov</a>.

# **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:
  - o 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)).

o 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 <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2021–22</b> .	Enter information in this box when completing the LCAP for <b>2022–23</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2023–24</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25</b> . Leave blank until then.	Enter information in this box when completing the LCAP for <b>2021–22</b> .

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:
  - o **Total Personnel**: Enter the total amount of personnel expenditures utilized to implement this action.
  - o **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 #: 5

**DATE:** June 22, 2021

#### RESCUE UNION SCHOOL DISTRICT

**AGENDA ITEM:** Public Hearing - Surplus Instructional Materials

#### **BACKGROUND:**

Board Policy 3270 allows staff to identify District property that is unusable, obsolete, or no longer needed by the District to be declared surplus so disposal and/or public sale can proceed At least 60 days before disposing of these instructional materials, the Board shall notify the public of its intention to do so and permit members of the public to address the Board regarding the distribution of these materials.

#### **STATUS:**

The enclosed Report of Surplus District Instructional Materials lists instructional materials that are unusable or obsolete. The estimated values of materials are of insufficient value to defray the costs of arranging a sale. The property may be donated to a charitable organization or disposed of as required. Public notice was published as required.

#### **FISCAL IMPACT:**

N/A

#### **BOARD GOAL:**

Board Focus Goal I – STUDENT NEEDS:

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

#### **RECOMMENDATION:**

The Board of Trustees hold a public hearing to hear comments from the public regarding the distribution of surplus instructional materials and approve the attached declaration of surplus instructional material and proposed donation/disposal of those materials.

# Rescue Union School District Report of Surplus Equipment

Date: 4 20 2021

School / Department Data	District Use Only
Name of School / Department: All Seven schools	Type of Disposition:
Name / Title of Person to Contact Pronde Picerd (530) 672-4840 for Further Information:	Board Approval Date:
	Disposition Contact:

Inventory	Condition	Description	Total	Estimated Value	<b>Estimated Cost</b>	Estimated		T USE ONLY
Number*	Code	Description	Units	(Per Unit)	of Disposition	Total Price	Asset Number	Disposition Code
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		TES STUDENT TEXT BOOKS						value from some Allen
		and workbacks, and						
		meth, and Science					THE BUSINESS	STATE OF THE STATE
		manipulatives.						<b>東京学の大学教育を表現</b>
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Principal / Supervisor Signature

Code	Description
Α	Fair Equipment that is usable without repairs, but is somewhat worn or deteriorated and soon may require repair.
В	Poor Equipment that is usable but is considerably worn or deteriorated. The remaining utility is limited or major repairs will be required.
	Unusable, cannot be repaired.

# Rescue Union School District Report of Surplus Equipment

Date: 4/19/21

School Department Data	District Use Only
Name of School / Department: Rescue Elementary	Type of Disposition:
Name / Title of Person to Contact for Further Information: Sheri Allen	Date of Board Approval:
Building / Room Number Which Equipment Was Assigned: Library	Disposition Contact:
Building / Rooth Pulling 14 Men 24 cup	

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		VZV	Total	Estimated Value	Estimated Cost of	Estimated Total	Distric Asset	t Use Only Disposition
Inventory	Code					Price	Number	Code
Number	Condition	Description	Units	(Per Unit)	Disposition	Price	Millinet	ÇQUÇ
	B	Library Books: damaged, out dated	80	<i>Ø</i>				
		Library Books: damaged, outdated or no longer circulated		(				
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Code	Description
A	Fair Equipment that is usable without repairs but is somewhat worn or deteriorated and soon may require repair.
В	Poor Equipment that is usable but is considerably worn or deteriorated. The remaining utility is limited or major repairs will be required.
C	Unusable, cannot be repaired.  e is no inventory number on the equipment, please record the serial number or model number in its place.

Circulation Types: Regular. Patron Types: All.

Weed, on list					
Library Materials	Due	Call Num.	Barcode	Title	Est. Fine
	5/21/2021		T 30125	Clouds of glory: Jewish legends and stories about Bible times	
	5/21/2021	305.23 FRE		Immigrant kids	
	5/21/2021	371.8 Loe	T 1119	Going to school in 1776	
	5/21/2021	391 KAL	T 30739	18th century clothing	
	5/21/2021	391 SYM	T 9089	Costume of ancient Rome	
	5/21/2021	398.2 BRI	T 15324	Jim and the beanstalk	
	5/21/2021	398.2 Gin	T 1275	The Chinese mirror	
	5/21/2021	398.24 ATA	T 30221	Baby rattlesnake	
	5/21/2021	422 Ter	T 1494	Guppies in tuxedos : funny eponyms	
	5/21/2021	427 Sch	T 1495	Chin music : tall talk and other talk	
	5/21/2021	507.8 Fra	T 11069	The Ben Franklin book of easy and incredible experiments	
	5/21/2021	509 Har	T 1727	Science in ancient Rome	
	5/21/2021	509.35 Mos	T 1728	Science in ancient Mesopotamia	
	5/21/2021	509.38 Gay	T 1777	Science in ancient Greece	
	5/21/2021	522 SCO	T 8806	Adventure in space : the flight to fix the Hubble	51
	5/21/2021	573.3 SAT	T 8444	Hominids : a look back at our ancestors	
	5/21/2021	589.2 Tes	T 10846	Fungi	
	5/21/2021	589.9 FAC	T 8812	Bacteria	
	5/21/2021	595.3 Ric	T 10852	Crustaceans	
	5/21/2021	599 She	T 11844	Endangered mammals of North America	
	5/21/2021	609.2 TUC	T 31927	Brainstorm! : the stories of twenty American kid inventors	
	5/21/2021	636.752 WEG	T 9190	Puppies	
	5/21/2021	700 HUN	T 31088	Visual & performing artists	
	5/21/2021	701 BLI	T 30486	Come look with me : world of play	
	5/21/2021	780 IGU	T 30554	I see the rhythm	
	5/21/2021	792 NAR	T 8574	Greek and Roman theater	
	5/21/2021	808 STE	T 30228	A book of your own : keeping a diary or journal	
	5/21/2021	811 CLI	T 13262	I, too, sing America : three centuries of African American poetry	
	5/21/2021	811 KEN	T 2487	The forgetful wishing well: poems for young people	
	5/21/2021	811 SEA	T 6675	Brother eagle, sister sky: a message from Chief Seattle	
	5/21/2021	811 WON	T 31711	A suitcase of seaweed, and other poems	
	5/21/2021	828 TOL	T 3425	The Father Christmas letters	

Circulation Types: Regular. Patron Types: All.

Weed, on list					
Library Materials	Due	Call Num.	Barcode	Title	Est. Fine
	5/21/2021	909 MAN	T 31182	The ancient Hebrews	
	5/21/2021	910.9 Bro	T 1643	The first ships around the world	
	5/21/2021	910.9 Fri	T 10640	Around the world in a hundred years : from Henry the navigator to Magellan	
	5/21/2021	917.8 BLU	T 30560	The incredible journey of Lewis and Clark	
	5/21/2021	930 Atl	T 12777	The Atlas of ancient worlds	
	5/21/2021	930 Van	T 1767	Empires and barbarians, from 500 BC to AD 600	
	5/21/2021	937 Rut	T 1907	See inside a Roman town	
	5/21/2021	938 Pow	T 1915	The Greek world	
	5/21/2021	943 RET	T 2288	Suleiman the elephant : a picture book	
	5/21/2021	949.5 COR	T 9246	The Byzantine Empire	
	5/21/2021	960 Iba	T 11528 =	Exploration into Africa	
	5/21/2021	960 Law	T 1707	South Africa	
	5/21/2021	960 MAR	T 9257	Exploring Africa	
	5/21/2021	960 MUS	T 31331	Ashanti to Zulu: African traditions	
	5/21/2021	962 VON	T 1709	Egypt, the land and its people	
	5/21/2021	973 HOO	T 30240	The Chinese American family album	
	5/21/2021	973 SHE	T 30431	American Indian children of the past	
	5/21/2021	973.3 FRE	T 31219	Give me liberty!: the story of the Declaration of Independence	
	5/21/2021	973.7 BOL	T 11537	For home and country : a Civil War scrapbook	
	5/21/2021	973.7 KAT	T 3172	An album of the Civil War.	
	5/21/2021	973.7 MCK	T 31959	Days of Jubilee : the end of slavery in the United States	
	5/21/2021	975 MCK	T 8561	Christmas in the big house, Christmas in the quarters	
	5/21/2021	977.3 Mur	T 11267	The great fire	
	5/21/2021	979.4 Qua	T 10464	The Quake of '89 : as seen by the news staff of the San Francisco chronicle	
	5/21/2021	994 Rui	T 10858	Australia : land of natural wonders	
	5/21/2021	92 CON	T 32120	Confucius : the golden rule	
	5/21/2021	92 HUM	T 3946	A day in the life of a marine biologist	
	5/21/2021	92 HUR	T 8704	Zora Hurston and the chinaberry tree	
	5/21/2021	92 JOR	T 32045	Michael Jordan : basketball superstar	
	5/21/2021	92 MOR	T 8410	Samuel F.B. Morse, artist-inventor	
	5/21/2021	92 ON	T 8411	Shaquille O'Neal : Shaq attack	
	5/21/2021	92 OWE	T 30273	Jesse Owens	

# **Checked Out Materials, Overdue Materials, Unpaid Fines.**

Circulation Types: Regular. Patron Types: All.

Rescue Elementary

Weed, on list					E. ( E:
Library Materials	Due	Call Num.	Barcode	Title	Est. Fine
	5/21/2021	92 SCH	T 4414	Albert Schweitzer	
	5/21/2021	92 STA	T 4190	Six little chickadees : a scientist and her work with birds	
	5/21/2021	92 TUD	T 8925	Drawn from New England : Tasha Tudor, a portrait in words and pictures	
	5/21/2021	FIC BLO	T 3631	A gathering of days : a New England girl's journal, 1830-32 : a novel	
	5/21/2021	FIC ERD	T 30787	The birchbark house	
	5/21/2021	FIC FRI	T 4643	Homesick : my own story	
	5/21/2021	FIC HUN	T 32851	Across five Aprils	
	5/21/2021	FIC LEW	T 31140	Young Fu of the upper Yangtze	
	5/21/2021	FIC MCK	T 5014	The blue sword	
	5/21/2021	FIC PEC	T 5199	The ghost belonged to me : a novel	
	5/21/2021	FIC PHI	T 10349	Freak the Mighty	
	5/21/2021	FIC YEP	T 5556	Child of the owl	
	5/21/2021	PB 910.4 BAL	T 12849	Ghost liners: Exploring the world's greatest lost ships	
	5/21/2021	PB FIC BAL	J T 7542	Face to face : a novel	
	5/21/2021	PB FIC YEP	т 6897	The devil's arithmetic	
	5/21/2021	REF 423 BAR	T 38508	Bartlett's Roget's thesaurus.	

# **Rescue Union School District**

### Report of Surplus Equipment

School / Department Data	Halle III Co.	District Use Only		
Name of School / Department:	Green Valley School Library	Type of Disposition:		
Name / Title of Person to Contact for Further Information:	Sandra Villalovoz Library Media Coordinator	Board Approval Date:		
Building / Room Number Which Equipment Was Assigned:	Library	Disposition Contact:		

Inventory	Condition	Description	Total	Estimated Value	Estimated Cost	Estimated	DISTRIC	T USE ONLY
Number*	Code	Description	Units	(Per Unit)				Disposition Code
Namber	Jour		Units	(i ci oiii)	Of Disposition	rotai i rice	Asset (Valliber	Disposition code
NI/A	D 0 0	Library Books: Damaged, outdated, or uncirculated. Please see attached list.	007					
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Principal / Supervisor Signature

Date:

4/20/2021

Code	Description
Α	Fair Equipment that is usable without repairs, but is somewhat worn or deteriorated and soon may require repair.
В	Poor Equipment that is usable but is considerably worn or deteriorated. The remaining utility is limited or major repairs will be required.
С	Unusable, cannot be repaired.

<sup>\*</sup> If there is no inventory number on the equipment, please record the serial number or model number in its place.

001.9 ROV	T 5793	The encyclopedia of monsters
001.94 DON	T 31482	Bermuda Triangle
001.944 MAS	T 32650	Monsters
004.16 KAL	T 31577	Homework on your computer
031 BOO	T 10425	The book of fascinating facts.
089 AMO	T 10198	Let's go to the museum
155.2 KIN	T 11458	Psychology for kids ii.
200 BOW	T 12194	World religions : by John Westerdale Bowker.
200 REL	T 7899	Religions of the world
291 WAR	T 6116	My friends' beliefs.
291.1 BAY	T 3007	The way to start a day.
292 GAT	T 8264	Two queens of heaven: Aphrodite, Demeter
302.2 BRU	T 12216	The illustrated book of signs & symbols
305.23 HOO	T 31951	Real American girls tell their own stories
305.23 KAL	T 12388	A child's day
306 PEO	T 12031	Picturepedia, People and Places.
324.973 HAR	T 8554	The story of presidential elections
325.73 KRO	T 32751	Ellis Island : doorway to freedom
327.1 ELL	T 5620	The Central Intelligence Agency
328.73 RIT	T 5790	The Senate
331.7 MAY	T 12192	Jobs people do : by Christopher Maynard.
332.4 CRI	T 12982	Money
333.7 LOW	T 10402	Rescue mission, planet earth: a children's edition of Agenda 21
333.75 SCH	T 31371	Scholastic's the magic school bus in the rain forest
333.79 ENE	T 12043	Picturepedia, Energy and Industry.
333.95 TWI	T 11170	Seas and oceans
342.73 COL	T 3051	The Bill of Rights
342.73 LEV	T 8157	#NAME?
342.73 MAE	T 3052	A more perfect union: the story of our Constitution
355.1 KAT	T 6000	The American Soldier: U.S. Armies in uniform, 1755 to the present
355.7 STO	T 8596	Forts
358.4 SUL	T 3062	Famous navy attack planes
359.9 HAL	T 10068	The U.S. Marines
362.1 ISH	T 31648	One thousand paper cranes: the story of Sadako and the Children's Peace Statue

362.4 PET	T 3066	Sally can't see
362.4 RIN	T 10989	Assistance dogs.
362.4 ROY	T 3067	Move over, wheelchairs coming through! : seven young people in wheelchairs talk about their lives
362.4 WAL	T 3068	Amy, the story of a deaf child
362.7 PET	T 3071	I have a sister, my sister is deaf
362.704 GIR	T 3070	Who is a stranger, and what should I do?
363.1 KEN	T 3072	The story of the Challenger disaster
363.34 NEW	T 12220	Devastation! : the world's worst natural disasters
363.7 HAR	T 7510	The National Audubon Society almanac of the environment : the ecology of everyday life
370 GRA	T 32439	Going to school during the Civil War: the Union
371.829 LIT	T 32429	Children of the Indian boarding schools
383 DIC	T 3085	The Pony Express: hoofbeats in the wilderness
383 LAK	T 3088	The pony express
385 BLU	T 9223	Full steam ahead : the race to build a transcontinental railroad
385 OGB	T 3095	Railroads: the great American adventure.
385 STR	T 30842	The transcontinental railroad
385.09 JEN	T 5241	The American heritage history of railroads in America
387.2 MCN	T 8577	Clippers and whaling ships
387.2 STE	T 8550	The story of the clipper ships
387.7 JAY	T 3099	Airports
387.7 JEF	T 8323	Supersonic flight
388.3 MCN	T 8579	Conestogas and stagecoaches
391 HAR	T 5242	Folk costumes of the world in colour
391 STE	T 31299	Clothes and crafts in Victorian times
393 KNA	T 9244	Mummies
393.3 ALI	T 12747	Mummies made in Egypt
394.2 BAR	T 30458	The holiday handbook
394.2 BEH	T 3105	Fiesta.
394.2 CHR	T 10027	Christmas in Spain.
394.2 GRA	T 6041	Gobble : the complete book of Thanksgiving words
394.2 SPI	T 6562	Our national holidays
394.2 SPI	T 10049	Our national holidays
394.2 STE	T 3117	Festivals around the world
394.2 VAU	T 3118	The Easter book

394.26 BAR	T 3123	Shamrocks, harps, and shillelaghs: the story of the St. Patrick's Day symbols
394.26 MCK	T 31206	Switzerland
394.2614 ERL	T 32314	Happy New Year, everywhere!
394.263 JAC	T 31978	The summer solstice
394.26972 TAB	T 33441	Celebrations: holidays of the United States of America and Mexico = Celebraciones: días feriados de los Estados Unidos y
395 POL	T 30883	Don't do that! : a child's guide to bad manners, ridiculous rules, and inadequate etiquette
395.1 HOL	T 12750	Oops! : the manners guide for girls
395.1 HOL	T 31925	Oops! : the manners guide for girls
398.2 CAD	T 5051	Keepers of the earth: book.
398.2 CHR	T 3158	April fool
398.2 COH	T 3160	Even higher: a hassidic tale.
398.2 COO	T 3162	The silver cow : a Welsh tale
398.2 DUF	T 3175	Rum Pum Pum.
398.2 FRI	T 3180	The good giants and the bad Pukwadgies.
398.2 GAL	T 3187	The three billy goats Gruff
398.2 GAL	T 3188	The three billy goats Gruff
398.2 GOB	T 12227	The return of the buffaloes : a Plains Indian story about famine and renewal of the earth
398.2 GRA	T 31962	A deal is a deal
398.2 GRI	T 3194	The Fisherman & his wife
398.2 GRI	T 5044	Dear Mili : book.
398.2 GRI	T 7071	Original fairy tales from the brothers Grimm.
398.2 GRI	T 31193	The Sleeping Beauty : a fairy tale
398.2 KEA	T 2930	John henry, an American legend.
398.2 KEL	T 2933	Pecos Bill: a tall tale
398.2 KIM	T 34175	Anansi and the moss-covered rock
398.2 LAN	T 2937	The blue fairy book.
398.2 LES	T 10420	John Henry
398.2 LIS	T 2943	The mystery of Robin Hood : fact or fantasy?
398.2 MAY	T 12146	When the world was young: creation and pourquois tales
398.2 MCC	T 8212	Pie-biter
398.2 MOR	T 2970	The inch boy
398.2 ROC	T 2882	The three bears & 15 other stories
398.2 SAN	T 2885	Young Merlin
398.2 SHA	T 32400	More true lies: 18 tales for you to judge

398.2 SMI	T 5421	Creation of a California tribe : grandfather's Maidu Indian tales
398.2 STE	T 34201	Tops & bottoms
398.2 UCH	T 1995	The two foolish cats.
398.2 VAN	T 7512	Spanish-American Folktales.
398.21 EAS	T 3176	East of the sun and west of the moon : old tales from the North
398.21 GOL	T 31560	The Golden Books treasury of elves and fairies: with assorted pixies, mermaids, brownies, witches, and leprechauns
398.21 OSB	T 7858	Mermaid tales from around the world
398.21 PIP	T 10980	Dracula (in the footsteps of).
398.23 ING	T 32170	Fabulous places of myth: a journey with Robert Ingpen to Camelot, Atlantis, Valhalla and the Tower of Babel
398.23 PIR	T 30047	Joy to the world: Christmas stories from around the globe
398.24 AAR	T 9148	Jackal's flying lesson : a Khoikhoi tale
398.24 BAU	T 11442	Crocodile! crocodile! : stories told around the world
398.24 FRE	T 32640	Lord of the animals : a Miwok Indian creation myth
398.24 WOO	T 31664	The rainbow bridge : inspired by a Chumash tale
398.25 SAN	T 30074	A terrifying taste of short & shivery: thirty creepy tales
398.8 HER	T 31112	Here comes Mother Goose
398.8 PET	T 2908	The rooster crows; a book of American rhymes and jingle.
428.1 GWY	T 2918	The king who rained
500 GAM	T 12857	Exploring weird science
500 GAM	T 12858	Exploring weird science
500.5 SIM	T 7174	Space words : a dictionary
507 ALE	T 2836	Science magic:scientific experiments for Yound children.
507.8 HAN	T 7450	How science works
507.8 HAN	T 10688	How science works
507.8 HAR	T 14750	Everyday science experiments in the kitchen
508 ARN	T 30877	Crinkleroot's nature almanac
508 BUR	T 6629	How nature works
508.794 KAV	T 11998	The nature of California: an introduction to common plants and animals and natural attractions
510 MAG	T 9510	Cool math: math tricks, amazing math activities, cool calculations, awesome math factoids and more
512 WEI	T 2841	666 jellybeans! all that? an introduction to algebra.
516 RAU	T 32839	A star in my orange : looking for nature's shapes
520 SHA	T 11862	Your guide to the sky.
520 STO	T 13437	1,001 facts about space
523 BAR	T 2850	Sun & stars

523 NIC	T 6628	The illustrated world of space
523.2 BRA	T 2857	Planets and the solar system
523.2 FRA	T 2858	Comets, asteroids and meteors.
523.3 BEN	T 11022	Moons and rings: companions to the planets
523.45 SIM	T 31526	Destination: Jupiter
535 BUR	T 6426	Light
535 CAT	T 8362	Exploring light
567.9 BEN	T 9343	The dinosaur encyclopedia
567.9 BEN	T 11440	Dinosaurs.
567.9 DIX	T 7966	Dougal Dixon's dinosaurs
567.9 FAR	T 9355	The great hunters: meat-eating dinosaurs and their world
567.9 FUN	T 7852	The dinosaur question and answer book
567.9 FUN	T 8584	The dinosaur question and answer book
567.9 GRA	T 12674	Dinosaurs
567.9 GRE	T 9379	Looking at new dinosaur discoveries
567.9 LAM	T 1000	The ultimate dinosaur book
567.9 LAM	T 12011	The ultimate dinosaur book
567.9 MAC	T 30584	Dinosaurs : the fastest, the fiercest, the most amazing
567.9 NAR	T 30578	Dinosaurs: unearthing the secrets of ancient beasts
567.9 PRI	T 30583	Dinosaurs!: strange and wonderful
567.9 RUS	T 8657	Weird & wonderful dinosaur facts
567.9 UNW	T 9378	The new book of dinosaurs
567.9 VAN	T 30634	Janice VanCleave's dinosaurs for every kid: easy activities that make learning science fun.
567.9 WIL	T 6955	Pteranodon.
567.9 ZIM	T 31800	Beyond the dinosaurs! : sky dragons, sea monsters, mega-mammals, and other prehistoric beasts
574.5 MAR	T 6039	Exploring autumn.
574.5 REL	T 9240	The magic school bus gets eaten : a book about food chains
574.5 SAB	T 8589	Ecosystems and food chains
574.5 SAY	T 10600	Grassland
574.92 GUN	T 7500	Tide pool : look closer.
580 PER	T 32828	Science fair success with plants
581 BUR	T 5780	Plant
581.6 TIL	T 15507	Edible and medicinal plants of the West
582 COO	T 7436	Trees

582.13 HEL	T 31952	The reason for a flower
582.13 MUN	T 15506	Introduction to California spring wildflowers
582.16 BUR	T 5198	Tree : book.
590 GAN	T 14300	Bizarre beasts: and other oddities of nature
590 NAT	T 13539	Puffins
590 WHI	T 31368	The magic school bus explores the world of animals
591.5 MCC	T 3900	Animals that build their homes
591.5 MCC	T 7249	Animals that build their homes
591.7 ARN	T 9341	Crinkleroot's guide to knowing animal habitats
591.9 LAM	T 11466	The children's animal atlas.
591.909 PAR	T 10720	Seashore
591.92 COL	T 6551	The magic school bus on the ocean floor
591.92 ENC	T 6078	The Encyclopedia of aquatic life
595.4 WES	T 30957	The magic school bus spins a web: a book about spiders
595.7 DOR	T 11571	Kids & science insects.
595.7 HOG	T 3295	The honeybee
595.7 ROY	T 12529	Insects
595.7 WIL	T 31348	National Audubon Society first field guide. Insects
595.79 FIS	T 3311	An ant colony
597. 3 COU	T 12717	The Shark.
611 VIS	T 6087	The Visual dictionary of the human body.
629 ASI	T 10678	Global space programs
629.04 ENG	T 10302	Transportation: automobiles to zeppelins
910.4 PIC	T 12221	The atlas of shipwrecks & treasure: the history, location, and treasures of ships lost at sea
910.4 PLA	T 13323	Pirate
929.4 MEL	T 3868	A book about names.
975.3 WAT	T 31707	The story of the White House
979.4 KAV	T 11485	The nature of California: an introduction to common plants and animals and natural attractions
PB 001.9 WIL	T 10403	The world of the unknown: all about UFO's.
PB 004 STE	T 11262	Computers for beginners.
PB 133.5 VAU	T 5726	The shining stars : Greek legends of the zodiac
PB 158 ANC	T 12351	Helping out
PB 158.1/28/08		Chicken soup for the kid's soul: 101 stories of courage, hope and laughter
PB 326 LEV	T 6505	#NAME?

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...If you traveled on the underground railroad
                T 7763
PB 326 LEV
                           The kids' money book.
PB 332.024 GOD T 8819
                           Good, green jobs.
                T 10709
PB 333.7 MAK
                           Dear Dr. bell...your friend, Helen Keller.
PB 362.4 STG
                T 7187
PB 391 ROW
                T 16048
                           Costume
                           Mummies & their mysteries.
PB 393 WIL
                T 10902
PB 394.2 ROS
                T 10773
                           Crafts for Kwanzaa.
                           What do you do, dear?
PB 395 JOS
                T 7181
                           The tale of the mandarin ducks.
PB 398.2 PAT
                T 6868
                           More stories to solve: fifteen folktales from around the world
PB 398.2 SHA
                T 11108
PB 398.2 TAN
                T 11185
                           The Moon Lady
                           Paul Bunyan, a tall tale
PB 398.22 KEL
                T 14330
                           Hieroglyphs from a to z.
PB 411 DER
                 T 10784
                           Choose your words.
                T 10624
PB 423.1 CHO
                           Simple science experiments with everyday materials
PB 507 MAN
                 T 8436
                           Microaliens: dazzling journeys with an electron microscope.
PB 507 TOM
                 T 10479
                            Janice Vancleave's 200 gooey, slippery, slimy, weird & fun experiments.
PB 507 VAN
                 T 8608
                           50 nifty super science fair projects.
PB 507.4 SMO
                 T 10900
                           Science wizardry for kids.
PB 507.8 KEN
                 T 11125
                            175 science experiments to amuse and amaze your friends: experiments, tricks, things to make
                 T 2838
PB 507.8 WAL
                            The desert is theirs
PB 508.14 BAY
                 T 5712
PB 523.2 BEA
                 T 10907
                            1000 facts about space.
PB 523.2 GRA
                 T 7705
                            Our solar system
                 T 10898
                           How to draw maps and charts.
PB 526.8 BEA
PB 526.8 BEA
                 T 11475
                           How to draw maps and charts.
PB 537 PAR
                 T 10905
                            Make it work! electricity.
                 T 11274
                            Make it work! electricity.
PB 537 PAR
                            The wonderful woods
PB 574.5 WYL
                 T 10574
PB 582 LIN
                 T 12538
                            Trees
PNF 363.25 DON T 32558
                            Crime busters
                            Batman's guide to crime and detection
PNF 363.25 TEI T 33377
PR 152.4 SIM
                 T 10554
                            I was so mad!
T 510 BUR
                 T 14088
                            The Brown paper school presents: the I hate mathematics! book
```

ITEM #: 6

**DATE:** June 22, 2021

#### RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Board Policy Regarding Harassment of Staff

#### **BACKGROUND:**

We have had a request to make sure our Administrative Regulation regarding harassment and bullying also include safeguards for staff members in addition to students. To date, our policies are primarily focused on harassment and bullying between students to students or adults to students or adults to adults. There is not clear language for harassment or bullying issues between students to adults.

#### **STATUS:**

AR 5144.1 Suspension and Expulsion/Due Process currently indicates that harassment, threats, or intimidation against district personnel can constitute a hostile educational environment. We are proposing the addition of two more points on this regulation to clearly indicate that student to personnel harassment will not be tolerated. We are proposing that the following be added to clearly safeguard school personnel in addition to students:

- 4. Verbal bullying that includes saying or writing hurtful things, such as teasing, name-calling, inappropriate sexual comments, taunting, spreading rumors, or threats to cause harm to students or school personnel.
- 5. Cyberbullying, such as sending demeaning or hateful text messages or emails, sending rumors by email or by posting on social networking sites, or posting embarrassing photos, videos, web site, or fake profiles about students or school personnel.

#### **FISCAL IMPACT:**

N/A

#### **BOARD GOAL(S):**

#### 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 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:**

Discussion and possible consideration for action.

# **Rescue Union ESD**

# **Administrative Regulation**

**Suspension And Expulsion/Due Process** 

AR 5144.1 **Students** 

#### **Definitions**

Suspension means removal of a student from ongoing instruction for adjustment purposes. However, suspension does not mean any of the following: (Education Code 48925)

- 1. Reassignment to another education program or class at the same school where the student will receive continuing instruction for the length of day prescribed by the Governing Board for students of the same grade level
- 2. Referral to a certificated employee designated by the principal to advise students
- 3. Removal from the class, but without reassignment to another class or program, for the remainder of the class period without sending the student to the principal or designee as provided in Education Code 48910

Expulsion means removal of a student from the immediate supervision and control or the general supervision of school personnel. (Education Code 48925)

Notice of Regulations

At the beginning of each school year, the principal of each school shall ensure that all students and parents/guardians are notified in writing of all school rules related to discipline, including suspension and expulsion. (Education Code 35291, 48900.1, 48980)

(cf. 5144 - Discipline) (cf. 5145.6 - Parental Notifications)

Grounds for Suspension and Expulsion: Grades K-8

Acts for which a student, including a student with disabilities, may be suspended or expelled shall be only those specified as follows:

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

1. Caused, attempted to cause, or threatened to cause physical injury to another person; willfully used force or violence upon another person, except in self-defense; or committed as an aider or abettor, as adjudged by a juvenile court, a crime of physical violence in which the victim

suffered great or serious bodily injury (Education Code 48900(a) and (t))

2. Possessed, sold, or otherwise furnished any firearm, knife, explosive, or other dangerous object, unless, in the case of possession of any object of this type, the student had obtained written permission to possess the item from a certificated school employee, with the principal or designee's concurrence (Education Code 48900(b))

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(cf. 5131 - Conduct)
(cf. 5131.7 - Weapons and Dangerous Instruments)
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3. Unlawfully possessed, used, sold, otherwise furnished, or was under the influence of any controlled substance as defined in Health and Safety Code 11053-11058, alcoholic beverage, or intoxicant of any kind (Education Code 48900(c))

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(cf. 3513.4 - Drug and Alcohol Free Schools) (cf. 5131.6 - Alcohol and Other Drugs)
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- 4. Unlawfully offered, arranged, or negotiated to sell any controlled substance as defined in Health and Safety Code 11053-11058, alcoholic beverage, or intoxicant of any kind, and then sold, delivered, or otherwise furnished to any person another liquid, substance, or material and represented same as such controlled substance, alcoholic beverage, or intoxicant (Education Code 48900(d))
- 5. Committed or attempted to commit robbery or extortion (Education Code 48900(e))
- 6. Caused or attempted to cause damage to school property or private property (Education Code 48900(f))
- 7. Stole or attempted to steal school property or private property (Education Code 48900(g))
- 8. Possessed or used tobacco or products containing tobacco or nicotine products, including, but not limited to, cigars, cigarettes, miniature cigars, clove cigarettes, smokeless tobacco, snuff, chew packets, and betel, except that this restriction shall not prohibit a student from using or possessing his/her own prescription products (Education Code 48900(h))

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(cf. 5131.62 - Tobacco)
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- 9. Committed an obscene act or engaged in habitual profanity or vulgarity (Education Code 48900(i))
- 10. Unlawfully possessed, offered, arranged, or negotiated to sell any drug paraphernalia, as defined in Health and Safety Code 11014.5 (Education Code 48900(j))
- 11. Knowingly received stolen school property or private property (Education Code 48900(1))

#### 12. Possessed an imitation firearm (Education Code 48900(m))

Imitation firearm means a replica of a firearm that is so substantially similar in physical properties to an existing firearm as to lead a reasonable person to conclude that the replica is a firearm. (Education Code 48900(m))

- 13. Committed or attempted to commit a sexual assault as defined in Penal Code 261, 266c, 286, 288, 288a, or 289, or committed a sexual battery as defined in Penal Code 243.4 (Education Code 48900(n))
- 14. Harassed, threatened, or intimidated a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of preventing that student from being a witness and/or retaliating against that student for being a witness (Education Code 48900(o))
- 15. Unlawfully offered, arranged to sell, negotiated to sell, or sold the prescription drug Soma (Education Code 48900(p))
- 16. Engaged in, or attempted to engage in, hazing (Education Code 48900(q))

Hazing means a method of initiation or pre-initiation into a student organization or body, whether or not the organization or body is officially recognized by an educational institution, which is likely to cause serious bodily injury or personal degradation or disgrace resulting in physical or mental harm to a former, current, or prospective student. Hazing does not include athletic events or school-sanctioned events. (Education Code 48900(q))

#### 17. Engaged in an act of bullying (Education Code 48900(r))

Bullying means any severe or pervasive physical or verbal act or conduct, including communications made in writing or by means of an electronic act, directed toward one or more students that has or can reasonably be predicted to have the effect of placing a reasonable student in fear of harm to himself/herself or his/her property; cause the student to experience a substantially detrimental effect on his/her physical or mental health; or cause the student to experience substantial interferences with his/her academic performance or ability to participate in or benefit from the services, activities, or privileges provided by a school. (Education Code 48900(r))

Bullying includes any act of sexual harassment, hate violence, or harassment, threat, or intimidation, as defined in Education Code 48900.2, 48900.3, or 48900.4 and below in items #1-3 of "Additional Grounds for Suspension and Expulsion: Grades 4-12," that has any of the effects described above on a reasonable student.

Bullying also includes an act of cyber sexual bullying by a student through the dissemination of, or the solicitation or incitement to disseminate, a photograph or other visual recording that depicts a nude, semi-nude, or sexually explicit photograph or other visual recording of an identifiable minor, when such dissemination is to another student or to school

personnel by means of an electronic act and has or can be reasonably predicted to have one or more of the effects of bullying described above. Cyber sexual bullying does not include a depiction, portrayal, or image that has any serious literary, artistic, educational, political, or scientific value or that involves athletic events or school-sanctioned activities.

Electronic act means the creation or transmission originated on or off the school site by means of an electronic device, including, but not limited to, a telephone, wireless telephone, or other wireless communication device, computer, or pager, of a communication including, but not limited to: (Education Code 48900(r))

- a. A message, text, sound, video, or image
- b. A post on a social network Internet web site, including, but not limited to, posting to or creating a burn page or creating a credible impersonation or false profile for the purpose of causing a reasonable student any of the effects of bullying described above.

Reasonable student means a student, including, but not limited to, a student who has been identified as a student with a disability, who exercises average care, skill, and judgment in conduct for a person of his/her age, or for a person of his/her age with his/her disability. (Education Code 48900(r))

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(cf. 1114 - District-Sponsored Social Media)
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(cf. 5131.2 - Bullying)

(cf. 6163.4 - Student Use of Technology)

(cf. 6164.4 - Identification and Evaluation of Individuals for Special Education)

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

- 18. Aided or abetted the infliction or attempted infliction of physical injury on another person, as defined in Penal Code 31 (Education Code 48900(t))
- 19. Made terrorist threats against school officials and/or school property (Education Code 48900.7)

A terrorist threat includes any written or oral statement by a person who willfully threatens to commit a crime which will result in death or great bodily injury to another person or property damage in excess of \$1,000, with the specific intent that the statement is to be taken as a threat, even if there is no intent of actually carrying it out. (Education Code 48900.7)

Additional Grounds for Suspension and Expulsion: Grades 4-8

Any student in grades 4-8 may be suspended, but not expelled, for disrupting school activities or otherwise willfully defying the valid authority of supervisors, teachers, administrators, other school officials, or other school personnel engaged in the performance of their duties. (Education Code 48900(k))

(cf. 5131.4 - Student Disturbances)

A student in grades 4-8 shall be subject to suspension or recommendation for expulsion when it is determined that he/she:

1. Committed sexual harassment as defined in Education Code 212.5 (Education Code 48900.2)

Sexual harassment means conduct which, when considered from the perspective of a reasonable person of the same gender as the victim, is sufficiently severe or pervasive as to have a negative impact upon the victim's academic performance or to create an intimidating, hostile, or offensive educational environment. (Education Code 212.5, 48900.2)

(cf. 5145.7 - Sexual Harassment)

2. Caused, attempted to cause, threatened to cause, or participated in an act of hate violence as defined in Education Code 233 (Education Code 48900.3)

Hate violence means any act punishable under Penal Code 422.6, 422.7, or 422.75. Such acts include injuring or intimidating a victim, interfering with the exercise of a victim's civil rights, or damaging a victim's property because of the victim's race, ethnicity, religion, nationality, disability, gender, gender identity, gender expression, or sexual orientation; a perception of the presence of any of those characteristics in the victim; or the victim's association with a person or group with one or more of those actual or perceived characteristics. (Education Code 233; Penal Code 422.55)

(cf. 5145.9 - Hate-Motivated Behavior)

- 3. Intentionally engaged in harassment, threats, or intimidation against district personnel or students that is sufficiently severe or pervasive to have the actual and reasonably expected effect of materially disrupting classwork, creating substantial disorder, and invading the rights of school personnel or students by creating an intimidating or hostile educational environment (Education Code 48900.4)
- 4 Verbal bullying that includes saying or writing hurtful things, such as teasing, name-calling, inappropriate sexual comments, taunting, spreading rumors, or threats to cause harm to students or school personnel.
- 5. Cyberbullying, such as sending demeaning or hateful text messages or emails, sending rumors by email or by posting on social networking sites, or posting embarrassing photos, videos, web site, or fake profiles about students or school personnel.

(cf. 5145.3 - Nondiscrimination/Harassment)

Suspension from Class by a Teacher

A teacher may suspend a student, including a grade K-3 student, from class for the remainder of

the day and the following day for disruption, willful defiance, or any of the other acts specified in Education Code 48900 and listed as items #1-18 under "Grounds for Suspension and Expulsion: Grades K-8" above. (Education Code 48910)

When suspending a student from class, the teacher shall immediately report this action to the principal or designee and send the student to the principal or designee for appropriate action. If that action requires the continuing presence of the student at school, he/she shall be appropriately supervised during the class periods from which he/she has been suspended. (Education Code 48910)

As soon as possible after the teacher decides to suspend the student, he/she shall ask the student's parent/guardian to attend a parent-teacher conference regarding the suspension. A counselor or psychologist may attend the conference if it is practicable, and a school administrator shall attend if either the parent/guardian or teacher so requests. (Education Code 48910)

A student suspended from class shall not be returned to class during the period of the suspension without the approval of the teacher of the class and the principal or designee. (Education Code 48910)

A student suspended from class shall not be placed in another regular class during the period of suspension. However, a student assigned to more than one class per day may continue to attend other regular classes except those held at the same time as the class from which he/she was suspended. (Education Code 48910)

The teacher of any class from which a student is suspended may require the student to complete any assignments and tests missed during the removal. (Education Code 48913)

Suspension by Superintendent, Principal or Principal's Designee

To implement disciplinary procedures at a school site, the principal may, in writing, designate as the principal's designee another administrator or, if the principal is the only administrator at the school site, a certificated employee. As necessary, the principal may, in writing, also designate another administrator or certificated employee as the secondary designee to assist with disciplinary procedures when the principal and the principal's primary designee are absent from the school site.

The Superintendent, principal, or designee shall immediately suspend any student found at school or at a school activity to have committed any of the acts listed in the Board policy under "Authority to Expel" and for which he/she is required to recommend expulsion. (Education Code 48915(c))

The Superintendent, principal, or designee may impose a suspension for a first offense if he/she determines that the student violated any of items #1-5 listed under "Grounds for Suspension and Expulsion: Grades K-12" above or if the student's presence causes a danger to persons. (Education Code 48900.5)

For all other offenses, a student may be suspended only when the Superintendent or principal has determined that other means of correction have failed to bring about proper conduct. (Education Code 48900.5)

When other means of correction are implemented prior to imposing suspension or supervised suspension upon a student, the Superintendent, principal, or designee shall document the other means of correction used and retain the documentation in the student's record. (Education Code 48900.5)

(cf. 5125 - Student Records)

Length of Suspension

The Superintendent, principal, or designee may suspend a student from school for not more than five consecutive school days. (Education Code 48911)

A student may be suspended from school for not more than 20 school days in any school year. However, if a student enrolls in or is transferred to another regular school, an opportunity school, or continuation school or class for the purpose of adjustment, he/she may be suspended for not more than 30 school days in a school year. The district may count suspensions that occur while a student is enrolled in another school district toward the maximum number of days for which the student may be suspended in any school year. (Education Code 48903, 48911, 48912)

(cf. 6184 - Continuation Education)

These restrictions on the number of days of suspension shall not apply when the suspension is extended pending an expulsion. (Education Code 48911)

Due Process Procedures for Suspension

Suspensions shall be imposed in accordance with the following procedures:

1. Informal Conference: Suspension shall be preceded by an informal conference conducted by the Superintendent, principal, or designee with the student and, whenever practicable, the teacher, supervisor, or school employee who referred the student to the principal. At the conference, the student shall be informed of the reason for the disciplinary action, including the other means of correction that were attempted before the suspension as required pursuant to Education Code 48900.5, and the evidence against him/her, and shall be given the opportunity to present his/her version and evidence in support of his/her defense. (Education Code 48911)

This conference may be omitted if the Superintendent, principal, or designee determines that an emergency situation exists involving a clear and present danger to the lives, safety, or health of students or school personnel. If a student is suspended without this conference, both the parent/guardian and student shall be notified of the student's right to return to school for the purpose of the conference and the conference shall be held within two school days, unless the

student waives his/her right to it or is physically unable to attend for any reason. In such a case, the conference shall be held as soon as the student is physically able to return to school. (Education Code 48911)

- 2. Administrative Actions: All requests for student suspension are to be processed by the principal or designee. A school employee shall report the suspension, including the name of the student and the cause for the suspension, to the Superintendent or designee. (Education Code 48911)
- 3. Notice to Parents/Guardians: At the time of the suspension, a school employee shall make a reasonable effort to contact the parent/guardian by telephone or in person. Whenever a student is suspended, the parent/guardian shall also be notified in writing of the suspension. (Education Code 48911)

This notice shall state the specific offense committed by the student. (Education Code 48900.8)

In addition, the notice may state the date and time when the student may return to school.

4. Parent/Guardian Conference: Whenever a student is suspended, school officials may request a meeting with the parent/guardian to discuss the cause(s) and duration of the suspension, the school policy involved, and any other pertinent matter. (Education Code 48914)

If school officials request to meet with the parent/guardian, the notice may state that the law requires the parent/guardian to respond to such requests without delay. However, no penalties may be imposed on the student for the failure of the parent/guardian to attend such a conference. The student may not be denied reinstatement solely because the parent/guardian failed to attend the conference. (Education Code 48911)

- 5. Extension of Suspension: If the Board is considering the expulsion of a suspended student from any school or the suspension of a student for the balance of the semester from continuation school, the Superintendent or designee may, in writing, extend the suspension until such time as the Board has made a decision, provided the following requirements are followed: (Education Code 48911)
- a. The extension of the original period of suspension is preceded by notice of such extension with an offer to hold a conference concerning the extension, giving the student an opportunity to be heard. This conference may be held in conjunction with a meeting requested by the student or parent/guardian to challenge the original suspension.
- b. The Superintendent or designee determines, following a meeting in which the student and the student's parent/guardian were invited to participate, that the student's presence at the school or at an alternative school would endanger persons or property or threaten to disrupt the instructional process. (Education Code 48911)
- c. If the student involved is a foster youth, the Superintendent or designee shall notify the

district liaison for foster youth of the need to invite the student's attorney and a representative of the appropriate county child welfare agency to attend the meeting. (Education Code 48853.5, 48911, 48918.1)

(cf. 6173.1 - Education for Foster Youth)

d. If the student involved is a homeless child or youth, the Superintendent or designee shall notify the district liaison for homeless students. (Education Code 48918.1)

(cf. 6173 - Education for Homeless Children)

In lieu of or in addition to suspending a student, the Superintendent, principal, or designee may provide services or require the student to participate in an alternative disciplinary program designed to correct his/her behavior and keep him/her in school.

Superintendent or Principal's Authority to Recommend Expulsion

Unless the Superintendent or principal determines that expulsion should not be recommended under the circumstances or that an alternative means of correction would address the conduct, he/she shall recommend a student's expulsion for any of the following acts: (Education Code 48915)

- 1. Causing serious physical injury to another person, except in self-defense
- 2. Possession of any knife or other dangerous object of no reasonable use to the student
- 3. Unlawful possession of any controlled substance as listed in Health and Safety Code 11053-11058, except for (a) the first offense for the possession of not more than one ounce of marijuana, other than concentrated cannabis, or (b) the student's possession of over-the-counter medication for his/her use or other medication prescribed for him/her by a physician
- 4. Robbery or extortion
- 5. Assault or battery, as defined in Penal Code 240 and 242, upon any school employee

In determining whether or not to recommend the expulsion of a student, the Superintendent, principal, or designee shall act as quickly as possible to ensure that the student does not lose instructional time. (Education Code 48915)

Student's Right to Expulsion Hearing

Any student recommended for expulsion shall be entitled to a hearing to determine whether he/she should be expelled. The hearing shall be held within 30 school days after the Superintendent, principal, or designee determines that the student has committed the act(s) that form the basis for the expulsion recommendation. (Education Code 48918(a))

The student is entitled to at least one postponement of an expulsion hearing for a period of not more than 30 calendar days. The request for postponement shall be in writing. Any subsequent postponement may be granted at the Board's discretion. (Education Code 48918(a))

If the Board finds it impractical during the regular school year to comply with these time requirements for conducting an expulsion hearing, the Superintendent or designee may, for good cause, extend the time period by an additional five school days. Reasons for the extension shall be included as a part of the record when the expulsion hearing is held. (Education Code 48918(a))

If the Board finds it impractical to comply with the time requirements of the expulsion hearing due to a summer recess of Board meetings of more than two weeks, the days during the recess shall not be counted as school days. The days not counted during the recess may not exceed 20 school days, as defined in Education Code 48925. Unless the student requests in writing that the expulsion hearing be postponed, the hearing shall be held not later than 20 calendar days prior to the first day of the next school year. (Education Code 48918(a))

Once the hearing starts, all matters shall be pursued with reasonable diligence and concluded without unnecessary delay. (Education Code 48918(a))

#### Stipulated Expulsion

After a determination that a student has committed an expellable offense, the Superintendent, principal, or designee shall offer the student and his/her parent/guardian the option to waive a hearing and stipulate to the expulsion or to a suspension of the expulsion under certain conditions. The offer shall be made only after the student or his/her parent/guardian has been given written notice of the expulsion hearing pursuant to Education Code 48918.

The stipulation agreement shall be in writing and shall be signed by the student and his/her parent/guardian. The stipulation agreement shall include notice of all the rights that the student is waiving, including the waiving of his/her right to have a full hearing, to appeal the expulsion to the County Board of Education, and to consult legal counsel.

A stipulated expulsion agreed to by the student and his/her parent/guardian shall be effective upon approval by the Board.

#### **Rights of Complaining Witness**

An expulsion hearing involving allegations of sexual assault or sexual battery may be postponed for one school day in order to accommodate the special physical, mental, or emotional needs of a student who is the complaining witness. (Education Code 48918.5)

Whenever the Superintendent or designee recommends an expulsion hearing that addresses allegations of sexual assault or sexual battery, he/she shall give the complaining witness a copy of the district's suspension and expulsion policy and regulation and shall advise the witness of his/her right to: (Education Code 48918.5)

- 1. Receive five days' notice of his/her scheduled testimony at the hearing
- 2. Have up to two adult support persons of his/her choosing present at the hearing at the time he/she testifies
- 3. Have a closed hearing during the time he/she testifies

Whenever any allegation of sexual assault or sexual battery is made, the Superintendent or designee shall immediately advise complaining witnesses and accused students to refrain from personal or telephone contact with each other during the time when an expulsion process is pending. (Education Code 48918.5)

Written Notice of the Expulsion Hearing

Written notice of the expulsion hearing shall be forwarded to the student and the student's parent/guardian at least 10 calendar days before the date of the hearing. The notice shall include: (Education Code 48900.8, 48918(b))

- 1. The date and place of the hearing
- 2. A statement of the specific facts, charges, and offense upon which the proposed expulsion is based
- 3. A copy of district disciplinary rules which relate to the alleged violation
- 4. Notification of the student's or parent/guardian's obligation, pursuant to Education Code 48915.1, to provide information about the student's status in the district to any other district in which the student seeks enrollment

This obligation applies when a student is expelled for acts other than those described in Education Code 48915(a) or (c).

(cf. 5119 - Students Expelled from Other Districts)

5. The opportunity for the student or the student's parent/guardian to appear in person or be represented by legal counsel or by a nonattorney adviser

Legal counsel means an attorney or lawyer who is admitted to the practice of law in California and is an active member of the State Bar of California.

Nonattorney adviser means an individual who is not an attorney or lawyer, but who is familiar with the facts of the case and has been selected by the student or student's parent/guardian to provide assistance at the hearing.

6. The right to inspect and obtain copies of all documents to be used at the hearing

- 7. The opportunity to confront and question all witnesses who testify at the hearing
- 8. The opportunity to question all evidence presented and to present oral and documentary evidence on the student's behalf, including witnesses

Additional Notice of Expulsion Hearing for Foster Youth and Homeless Students

If the student facing expulsion is a foster student, the Superintendent or designee shall also send notice of the hearing to the student's attorney and a representative of an appropriate child welfare agency at least 10 days prior to the hearing. (Education Code 48918.1)

If the student facing expulsion is a homeless student, the Superintendent or designee shall also send notice of the hearing to the district liaison for homeless students at least 10 days prior to the hearing. (Education Code 48918.1)

Any notice for these purposes may be provided by the most cost-effective method possible, including by email or a telephone call. (Education Code 48918.1)

#### Conduct of Expulsion Hearing

1. Closed Session: Notwithstanding Education Code 35145, the Board shall conduct a hearing to consider the expulsion of the student in a session closed to the public unless the student requests in writing at least five days prior to the hearing that the hearing be a public meeting. If such a request is made, the meeting shall be public to the extent that privacy rights of other students are not violated. (Education Code 48918)

Whether the expulsion hearing is held in closed or public session, the Board may meet in closed session to deliberate and determine whether or not the student should be expelled. If the Board admits any other person to this closed session, the parent/guardian, the student, and the counsel of the student also shall be allowed to attend the closed session. (Education Code 48918(c))

If a hearing that involves a charge of sexual assault or sexual battery is to be conducted in public, a complaining witness shall have the right to have his/her testimony heard in closed session when testifying in public would threaten serious psychological harm to the witness and when there are no alternative procedures to avoid the threatened harm, including, but not limited to, a videotaped deposition or contemporaneous examination in another place communicated to the hearing room by closed-circuit television. (Education Code 48918(c))

- 2. Record of Hearing: A record of the hearing shall be made and may be maintained by any means, including electronic recording, as long as a reasonably accurate and complete written transcription of the proceedings can be made. (Education Code 48918(g))
- 3. Subpoenas: Before commencing a student expulsion hearing, the Board may issue subpoenas, at the request of either the student or the Superintendent or designee, for the personal

appearance at the hearing of any person who actually witnessed the action that gave rise to the recommendation for expulsion. After the hearing has commenced, the Board or the hearing officer or administrative panel may issue such subpoenas at the request of the student or the County Superintendent of Schools or designee. All subpoenas shall be issued in accordance with Code of Civil Procedure 1985-1985.2 and enforced in accordance with Government Code 11455.20. (Education Code 48918(i))

Any objection raised by the student or the Superintendent or designee to the issuance of subpoenas may be considered by the Board in closed session, or in open session if so requested by the student, before the meeting. The Board's decision in response to such an objection shall be final and binding. (Education Code 48918(i))

If the Board determines, or if the hearing officer or administrative panel finds and submits to the Board, that a witness would be subject to unreasonable risk of harm by testifying at the hearing, a subpoena shall not be issued to compel the personal attendance of that witness at the hearing. However, that witness may be compelled to testify by means of a sworn declaration as described in item #4 below. (Education Code 48918(i))

4. Presentation of Evidence: Technical rules of evidence shall not apply to the expulsion hearing, but relevant evidence may be admitted and used as proof only if it is the kind of evidence on which reasonable persons can rely in the conduct of serious affairs. The decision of the Board to expel shall be supported by substantial evidence that the student committed any of the acts pursuant to Education Code 48900 and listed in "Grounds for Suspension and Expulsion: Grades K-8" and "Additional Grounds for Suspension and Expulsion: Grades 4-8" above. (Education Code 48918(h))

Findings of fact shall be based solely on the evidence at the hearing. Although no finding shall be based solely on hearsay, sworn declarations may be admitted as testimony from witnesses whose disclosure of their identity or testimony at the hearing may subject them to an unreasonable risk of physical or psychological harm. (Education Code 48918(f))

In cases where a search of a student's person or property has occurred, evidence describing the reasonableness of the search shall be included in the hearing record.

- 5. Testimony by Complaining Witnesses: The following procedures shall be observed when a hearing involves allegations of sexual assault or sexual battery by a student: (Education Code 48918, 48918.5)
- a. Any complaining witness shall be given five days' notice before being called to testify.
- b. Any complaining witness shall be entitled to have up to two adult support persons, including, but not limited to, a parent/guardian or legal counsel, present during his/her testimony.
- c. Before a complaining witness testifies, support persons shall be admonished that the hearing is confidential.

- d. The person presiding over the hearing may remove a support person whom he/she finds is disrupting the hearing.
- e. If one or both support persons are also witnesses, the hearing shall be conducted in accordance with Penal Code 868.5.
- f. Evidence of specific instances of prior sexual conduct of a complaining witness shall be presumed inadmissible and shall not be heard unless the person conducting the hearing determines that extraordinary circumstances require the evidence to be heard. Before such a determination is made, the complaining witness shall be given notice and an opportunity to oppose the introduction of this evidence. In the hearing on the admissibility of this evidence, the complaining witness shall be entitled to be represented by a parent/guardian, legal counsel, or other support person. Reputation or opinion evidence regarding the sexual behavior of a complaining witness shall not be admissible for any purpose.
- g. In order to facilitate a free and accurate statement of the experiences of the complaining witness and to prevent discouragement of complaints, the district shall provide a nonthreatening environment.
- (1) The district shall provide a room separate from the hearing room for the use of the complaining witness before and during breaks in testimony.
- (2) At the discretion of the person conducting the hearing, the complaining witness shall be allowed reasonable periods of relief from examination and cross-examination during which he/she may leave the hearing room.
- (3) The person conducting the hearing may:
- (a) Arrange the seating within the hearing room so as to facilitate a less intimidating environment for the complaining witness
- (b) Limit the time for taking the testimony of a complaining witness to the hours he/she is normally in school, if there is no good cause to take the testimony during other hours
- (c) Permit one of the support persons to accompany the complaining witness to the witness stand
- 6. Decision: The Board's decision as to whether to expel a student shall be made within 40 school days after the student is removed from his/her school of attendance, unless the student requests in writing that the decision be postponed. (Education Code 48918(a))

Alternative Expulsion Hearing: Hearing Officer or Administrative Panel

Instead of conducting an expulsion hearing itself, the Board may contract with the county hearing officer or with the Office of Administrative Hearings of the State of California for a hearing officer. The Board may also appoint an impartial administrative panel composed of three

or more certificated personnel, none of whom shall be members of the Board or on the staff of the school in which the student is enrolled. (Education Code 48918)

A hearing conducted by the hearing officer or administrative panel shall conform to the same procedures applicable to a hearing conducted by the Board as specified above in "Conduct of Expulsion Hearing," including the requirement to issue a decision within 40 school days of the student's removal from school, unless the student requests that the decision be postponed. (Education Code 48918(a) and (d))

The hearing officer or administrative panel shall, within three school days after the hearing, determine whether to recommend expulsion of the student to the Board. If expulsion is not recommended, the expulsion proceeding shall be terminated and the student shall be immediately reinstated and permitted to return to the classroom instructional program from which the referral was made, unless another placement is requested in writing by the student's parent/guardian. Before the student's placement decision is made by his/her parent/guardian, the Superintendent or designee shall consult with the parent/guardian and district staff, including the student's teachers, regarding other placement options for the student in addition to the option to return to the classroom instructional program from which the student's expulsion referral was made. The decision to not recommend expulsion shall be final. (Education Code 48918(e))

If expulsion is recommended, findings of fact in support of the recommendation shall be prepared and submitted to the Board. All findings of fact and recommendations shall be based solely on the evidence presented at the hearing. The Board may accept the recommendation based either upon a review of the findings of fact and recommendations submitted or upon the results of any supplementary hearing the Board may order. (Education Code 48918(f))

In accordance with Board policy, the hearing officer or administrative panel may recommend that the Board suspend the enforcement of the expulsion. If the hearing officer or administrative panel recommends that the Board expel a student but suspend the enforcement of the expulsion, the student shall not be reinstated and permitted to return to the classroom instructional program from which the referral was made until the Board has ruled on the recommendation. (Education Code 48917, 48918)

#### Final Action by the Board

Whether the expulsion hearing is conducted in closed or open session by the Board, a hearing officer, or an administrative panel or is waived through the signing of a stipulated expulsion agreement, the final action to expel shall be taken by the Board in public. (Education Code 48918(j))

(cf. 9321.1 - Closed Session Actions and Reports)

The Board's decision is final. If the decision is to not expel, the student shall be reinstated immediately. If the decision is to suspend the enforcement of the expulsion, the student shall be reinstated under the conditions of the suspended expulsion.

Upon ordering an expulsion, the Board shall set a date when the student shall be reviewed for readmission to a school within the district. For a student expelled for any "mandatory recommendation and mandatory expulsion" act listed in the section "Authority to Expel" in the accompanying Board policy, this date shall be one year from the date the expulsion occurred, except that the Board may set an earlier date on a case-by-case basis. For a student expelled for other acts, this date shall be no later than the last day of the semester following the semester in which the expulsion occurred. If an expulsion is ordered during summer session or the intersession period of a year-round program, the Board shall set a date when the student shall be reviewed for readmission not later than the last day of the semester following the summer session or intersession period in which the expulsion occurred. (Education Code 48916)

At the time of the expulsion order, the Board shall recommend a plan for the student's rehabilitation, which may include: (Education Code 48916)

- 1. Periodic review, as well as assessment at the time of review, for readmission
- 2. Recommendations for improved academic performance, tutoring, special education assessments, job training, counseling, employment, community service, or other rehabilitative programs

With parent/guardian consent, students who have been expelled for reasons relating to controlled substances or alcohol may be required to enroll in a county-sponsored drug rehabilitation program before returning to school. (Education Code 48916.5)

#### Written Notice to Expel

The Superintendent or designee shall send written notice of the decision to expel to the student or parent/guardian. This notice shall include the following:

- 1. The specific offense committed by the student for any of the causes for suspension or expulsion listed above under "Grounds for Suspension and Expulsion: Grades K-8" or "Additional Grounds for Suspension and Expulsion: Grades 4-8" (Education Code 48900.8)
- 2. The fact that a description of readmission procedures will be made available to the student and his/her parent/guardian (Education Code 48916)
- 3. Notice of the right to appeal the expulsion to the County Board (Education Code 48918)
- 4. Notice of the alternative educational placement to be provided to the student during the time of expulsion (Education Code 48918)
- 5. Notice of the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of the student's status with the expelling district, pursuant to Education Code 48915.1 (Education Code 48918)

Decision to Suspend Expulsion Order

In accordance with Board policy, when deciding whether to suspend the enforcement of an expulsion order, the Board shall take into account the following criteria:

- 1. The student's pattern of behavior
- 2. The seriousness of the misconduct
- 3. The student's attitude toward the misconduct and his/her willingness to follow a rehabilitation program

The suspension of the enforcement of an expulsion shall be governed by the following:

- 1. The Board may, as a condition of the suspension of enforcement, assign the student to a school, class, or program appropriate for the student's rehabilitation. This rehabilitation program may provide for the involvement of the student's parent/guardian in the student's education. However, a parent/guardian's refusal to participate in the rehabilitation program shall not be considered in the Board's determination as to whether the student has satisfactorily completed the rehabilitation program. (Education Code 48917)
- 2. During the period when enforcement of the expulsion order is suspended, the student shall be on probationary status. (Education Code 48917)
- 3. The suspension of the enforcement of an expulsion order may be revoked by the Board if the student commits any of the acts listed under "Grounds for Suspension and Expulsion: Grades K-12" or "Additional Grounds for Suspension and Expulsion: Grades 4-8" above or violates any of the district's rules and regulations governing student conduct. (Education Code 48917)
- 4. When the suspension of enforcement of an expulsion order is revoked, a student may be expelled under the terms of the original expulsion order. (Education Code 48917)
- 5. Upon satisfactory completion of the rehabilitation assignment, the Board shall reinstate the student in a district school. Upon reinstatement, the Board may order the expunging of any or all records of the expulsion proceedings. (Education Code 48917)
- 6. The Superintendent or designee shall send written notice of any decision to suspend the enforcement of an expulsion order during a period of probation to the student or parent/guardian. The notice shall inform the parent/guardian of the right to appeal the expulsion to the County Board, the alternative educational placement to be provided to the student during the period of expulsion, and the student's or parent/guardian's obligation to inform any new district in which the student seeks to enroll of his/her status with the expelling district, pursuant to Education Code 48915.1(b). (Education Code 48918(j))
- 7. Suspension of the enforcement of an expulsion order shall not affect the time period and requirements for the filing of an appeal of the expulsion order with the County Board.

(Education Code 48917)

#### Appeal

The student or parent/guardian is entitled to file an appeal of the Board's decision with the County Board. The appeal must be filed within 30 days of the Board's decision to expel, even if the expulsion order is suspended and the student is placed on probation. (Education Code 48919)

If the student submits a written request for a copy of the written transcripts and supporting documents from the district simultaneously with the filing of the notice of appeal with the County Board, the district shall provide the student with these documents within 10 school days following the student's written request. (Education Code 48919)

Notification to Law Enforcement Authorities

Prior to the suspension or expulsion of any student, the principal or designee shall notify appropriate city or county law enforcement authorities of any student acts of assault which may have violated Penal Code 245. (Education Code 48902)

The principal or designee shall notify appropriate city or county law enforcement authorities of any student acts which may involve the possession or sale of narcotics or of a controlled substance, or of any student acts involving the possession, sale, or furnishing of firearms, explosives, or other dangerous weapons in violation of Education Code 48915(c)(1) or (5) or Penal Code 626.9 and 626.10. (Education Code 48902)

Within one school day after a student's suspension or expulsion, the principal or designee shall notify appropriate county or district law enforcement authorities, by telephone or other appropriate means, of any student acts which may violate Education Code 48900(c) or (d), relating to the possession, use, offering, or sale of controlled substances, alcohol, or intoxicants of any kind. (Education Code 48902)

#### Placement During Expulsion

The Board shall refer expelled students to a program of study that is: (Education Code 48915, 48915.01)

- 1. Appropriately prepared to accommodate students who exhibit discipline problems
- 2. Not provided at a comprehensive middle, junior, or senior high school or at any elementary school, unless the program is offered at a community day school established at any of these
- 3. Not housed at the school site attended by the student at the time of suspension

(cf. 6158 - Independent Study)

#### (cf. 6185 - Community Day School)

When the placement described above is not available and when the County Superintendent so certifies, students expelled for only acts described in items #6-12 under "Grounds for Suspension and Expulsion: Grades K-8" and items #1-3 under "Additional Grounds for Suspension and Expulsion: Grades 4-8" above may be referred to a program of study that is provided at another comprehensive middle, junior, or senior high school or at an elementary school. (Education Code 48915)

The program for a student expelled from any of grades K-6 shall not be combined or merged with programs offered to students in any of grades 7-12. (Education Code 48916.1)

#### Readmission After Expulsion

Prior to the date set by the Board for the student's readmission:

- 1. The Superintendent or designee shall hold a conference with the parent/guardian and the student. At the conference, the student's rehabilitation plan shall be reviewed and the Superintendent or designee shall verify that the provisions of this plan have been met. School regulations shall be reviewed and the student and parent/guardian shall be asked to indicate in writing their willingness to comply with these regulations.
- 2. The Superintendent or designee shall transmit to the Board his/her recommendation regarding readmission. The Board shall consider this recommendation in closed session. If a written request for open session is received from the parent/guardian or adult student, it shall be honored to the extent that privacy rights of other students are not violated.
- 3. If the readmission is granted, the Superintendent or designee shall notify the student and parent/guardian, by registered mail, of the Board's decision regarding readmission.
- 4. The Board may deny readmission only if it finds that the student has not satisfied the conditions of the rehabilitation plan or that the student continues to pose a danger to campus safety or to other district students or employees. (Education Code 48916)
- 5. If the Board denies the readmission of a student, the Board shall determine either to continue the student's placement in the alternative educational program initially selected or to place the student in another program that serves expelled students, including placement in a county community school.
- 6. The Board shall provide written notice to the expelled student and parent/guardian describing the reasons for denying readmittance into the regular program. This notice shall indicate the Board's determination of the educational program which the Board has chosen. The student shall enroll in that program unless the parent/guardian chooses to enroll the student in another school district. (Education Code 48916)

No student shall be denied readmission into the district based solely on the student's arrest,

adjudication by a juvenile court, formal or informal supervision by a probation officer, detention in a juvenile facility, enrollment in a juvenile court school, or other such contact with the juvenile justice system. (Education Code 48645.5)

#### Maintenance of Records

The district shall maintain a record of each suspension and expulsion, including its specific cause(s). (Education Code 48900.8)

Expulsion records of any student shall be maintained in the student's mandatory interim record and sent to any school in which the student subsequently enrolls upon written request by that school. (Education Code 48918(k))

The Superintendent or designee shall, within five working days, honor any other district's request for information about an expulsion from this district. (Education Code 48915.1)

(cf. 5119 - Students Expelled from Other Districts)

Regulation RESCUE UNION SCHOOL DISTRICT

approved: April 14, 2009 Rescue, California

revised: December 11, 2012 revised: March 12, 2013 revised: June 23, 2015 revised: April 10, 2018 revised: April 9, 2019 considered: June 22, 2021

**ITEM#: 7** 

**DATE:** June 22, 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:**

The Board approve the Fiscal Year 2021-2022 Budget.



# 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/ 8<sup>th</sup> 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	ост	NOV	DEC	JAN	FEB	MAR	APR	MAY	Change over previous year
2021-22	3457	(Project	ion)								(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.

5



# **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	
							1 1 1 1			
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)

а	b	С	d		е		f		g		h		i
Grade Span	District Funded ADA	NPS/ COE ADA	Total ADA	Fu	Base nding per ADA	CS	R Add- on	Su	pplemental Add-On		unding er ADA	AE	A Funding
			=b+c			=е	* 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 – <u>Determine the Total District ADA</u> – 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 –** <u>Calculate the ADA Funding</u> – 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 - <u>Determine the Total Funding</u> - 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	0
Targeted A		Add-on Fransportation	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,	ESSER III	ESSER II	Special	Title II	Title III	Title IV	Medi-Cal	Total
	Part A	American	CRRSA	Education	Part A	Limited	Student	Billing	
		Resuce Plan	(COVID)			English	Support and Academic		
		(COVID)				Proficent (LEP)	Enrichment		
						(LEP)			
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	ı	-	ı	1	-	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	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

Prevenues 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	Education	Lottery -	Special	Special Ed -	SB 86 Expanded	SB 86 Expanded	Classified School	Ongoing & Major	Career Tech Ed
	(Non-Prop	Protection Act	Instructional	Education	ERMHS	Learning Grant	Learning Grant/	Employee Summer	Maintenance	Incentive Grant
	20)	(EPA)	Materials				For Para	Assistance Program	(3%)	
							Professionals			
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	ı	-	•	-	-
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	-	-	1	-		-	(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	School	Operations (Utilities / Grounds/	7
			Transportation	Custodial)	Fundraisers
Funds from General Fund	645,508	119,898	585,903	2,349,036	-
Reserves/Carryover	-	ı	1	-	ı
Other Income	40,521	ı	920,150	-	ı
Req Transfers	-	1,064,919	434,285	-	ı
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	-	ı	-	-	1

#### 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**

	2020-21	2021-22	
Income	June Update	Adopted	Change
	Budget	Budget	
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)



Increase of 5.07% - (\$1.4M)

#### ■ Federal Income decrease of (\$660k)

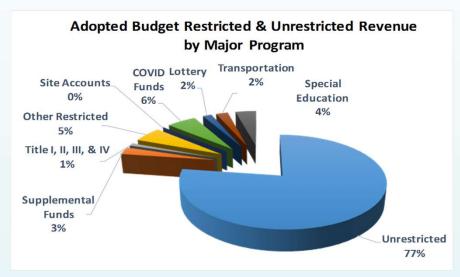
- COVID ESSER Funds (one-time) (\$472k)
- Decrease in funding and carry-over (deferred revenue) in Title programs and Medical Billing – (\$90k)
- Decrease is special education funds (loss of high needs student) (\$98k)

#### 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)

#### 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

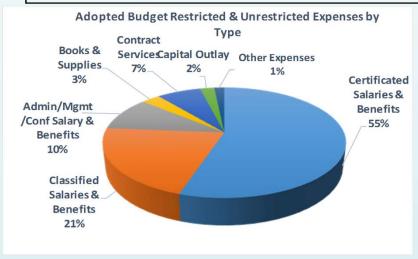
#### ■ Book and Supplies decrease of (\$1.17M)

- 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)

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.



#### 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 I	Budget	2021-22 Adopted Budget			
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
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.

	Unrestricted	Adjustment for one- time Items	On-going Unrestricted
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)
Paginning Fund Palance		¢6 290 257		\$4,002,770
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		
Board Reserve - 7% Economic Uncertainty Reserve Liability - Compensated Absences Liability - H&W Payment Prior Year Adjustment	\$2,848,996 \$ 58,375 \$ 174,887				
Board Reserve - Textbook Adoptions	\$1,934,105				
Reserve for Economic Uncertainty		<b>\$</b> 1,	220,998		
% of Expense	3.00%				
Undesignated Fund Balance			(0)		
Total Distribution of Ending Fund Balance					

**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?



- 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.

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	G = General Ledger Data; S = Supplemental Data						
Form	Description	Data Supp 2020-21 Estimated Actuals	lied For: 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 Actuals  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 GS					
1011	Lottery Report	GS 					
L MYP	Multiyear Projections - General Fund	ცა	GS				
IVIIF	muniyedi Frojeonons - General Funu		GO				

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supp 2020-21 Estimated Actuals	lied For: 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

#### July 1 Budget FINANCIAL REPORTS 2021-22 Budget School District Certification

	NNUAL BUDGET REPORT: ly 1, 2021 Budget Adoption	
	Insert "X" in applicable boxes:	
х	This budget was developed using the state-adopted Criteri necessary to implement the Local Control and Accountabil will be effective for the budget year. The budget was filed a governing board of the school district pursuant to Educatio 52062.	ity Plan (LCAP) or annual update to the LCAP that and adopted subsequent to a public hearing by the
х	If the budget includes a combined assigned and unassigned recommended reserve for economic uncertainties, at its put the requirements of subparagraphs (B) and (C) of paragraph Section 42127.	ıblic hearing, the school district complied with
	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 rep	ports:
	Name: Sean Martin	Telephone: <u>530-672-4803</u>
	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.

CRITER	IA 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	

## July 1 Budget FINANCIAL REPORTS 2021-22 Budget School District Certification

RITER	RIA AND STANDARDS (continu	ued)	Met	No: Me
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.		х
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.	Х	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	Х	
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.	х	
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.		х
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.		х
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.	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	Х	
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.	х	
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.	х	

SUPPLE	EMENTAL 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?		х
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?	х	
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?	х	
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)?	х	
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?	х	

## July 1 Budget FINANCIAL REPORTS 2021-22 Budget School District Certification

<b>JPPLE</b>	MENTAL INFORMATION (con	tinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		Х
		<ul> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?</li> </ul>		х
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	х	
		<ul><li>If yes, are they lifetime benefits?</li></ul>	n/a	
		<ul><li>If yes, do benefits continue beyond age 65?</li></ul>	n/a	
		<ul> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	х	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)	X	
	S	<ul> <li>Classified? (Section S8B, Line 1)</li> </ul>	Х	
		<ul> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul> <li>Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> </ul>		Х
		<ul> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul>	Jun 22	2, 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?		х

DITIC	NAL FISCAL INDICATORS		No	Yes
<b>\1</b>	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?	х	
.2	Independent Position Control	Is personnel position control independent from the payroll system?		Х
.3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	Х	
۸4	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?	х	
5	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?	х	

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## July 1 Budget FINANCIAL REPORTS 2021-22 Budget School District Certification

ADDITIO	ONAL FISCAL INDICATORS (c	ontinued)	No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Х	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	х	
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).	х	
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?	х	

		2020	0-21 Estimated Actua	als		2021-22 Budget		
Description R	Object esource Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES								
1) LCFF Sources	8010-8099	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%
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								
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%

			2020	0-21 Estimated Actu	ials		2021-22 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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			. ,,	, , , , ,	, , , , , , ,	,	, ,, ,,	(, ,	
Beginning Fund Balance     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		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments Board Reserve - 7% Economic Uncertair	0000	9780 9780	4,989,113.89	0.00	4,989,113.89	5,016,362.62 2,848,996.00	0.00	5,016,362.62 2,848,996.00	0.5%
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 1100	9780 9780				997,220.01 936,884.61		997,220.01 936,884.61	-
Textbook Adoptions Additional 7% Board Desired Reserve	0000	9780 9780	2,872,472.00		2,872,472.00	930,884.01		930,884.01	
Liability Compensated Abences	0000	9780	58,375.00		58,375.00				•
Liability H&W Payment Prior Year Adjusti	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%

		2020	)-21 Estimated Actua	ls		2021-22 Budget		
Description Resource	Object Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS								
1) Cash								
a) in County Treasury	9110	6,978,249.38	(4,065,936.63)	2,912,312.75				
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) - (l6 + J2)		6,117,964.37	(4,017,542.51)	2,100,421.86				

		_	2020	-21 Estimated Actua	als		2021-22 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES	Resource Codes	Codes	(A)	(В)	(6)	(0)	(E)	(F)	Car
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 - Curr	rent 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.
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.
Unsecured Roll Taxes		8042	193,685.00	0.00	193,685.00	193,685.00	0.00	193,685.00	0.
Prior Years' Taxes		8043	10,167.00	0.00	10,167.00	10,167.00	0.00	10,167.00	0.
Supplemental Taxes		8044	233,164.00	0.00	233,164.00	233,164.00	0.00	233,164.00	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.
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.
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.
Less: Non-LCFF			0.00	5.55		3.00			-
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	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.
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.
Transfers to Charter Schools in Lieu of Prope	rty Taxes	8096	(60,456.00)	0.00	(60,456.00)	(59,067.00)	0.00	(59,067.00)	-2.
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	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.
EDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.
Special Education Entitlement		8181	0.00	281,097.00	281,097.00	0.00	266,576.00	266,576.00	-5.
Special Education Discretionary Grants		8182	0.00	84,176.66	84,176.66	0.00	0.00	0.00	-100.
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.
Forest Reserve Funds		8260	61,491.83	0.00	61,491.83	0.00	0.00	0.00	-100.
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.
Interagency Contracts Between LEAs		8285	0.00	790.00	790.00	0.00	475.00	475.00	-39.
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.
Title I, Part A, Basic	3010	8290		291,252.00	291,252.00		291,252.00	291,252.00	0.
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.
Title II, Part A, Supporting Effective Instruction	4035	8290		70,944.55	70,944.55		67,524.00	67,524.00	-4.
Title III, Part A, Immigrant Student	4201	8290		0.00	0.00		0.00	0.00	0.

			2020	)-21 Estimated Actua	ıls		2021-22 Budget		
Description	Resource Codes	Object odes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner									
Program	4203	8290		18,500.00	18,500.00		17,732.00	17,732.00	-4.29
Public Charter Schools Grant									
Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,	2000		21,019.00	21,019.00		24.242.22	21,019.00	0.00
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		21,019.00	21,019.00		21,019.00	21,019.00	0.09
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.09
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	-19.19
TOTAL, FEDERAL REVENUE			80,600.29	3,346,027.21	3,426,627.50	0.00	2,765,781.00	2,765,781.00	-19.39
OTHER STATE REVENUE			·						
Other Chate Association									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.09
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.09
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.09
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	112,318.00	0.00	112,318.00	112,317.00	0.00	112,317.00	0.09
Lottery - Unrestricted and Instructional Materials		8560	542,520.72	185,312.19	727,832.91	516,751.00	168,805.00	685,556.00	-5.89
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590	_	0.00	0.00		0.00	0.00	0.09
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.09
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.09
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.09
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.09
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.09
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.09
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

		7	2020	-21 Estimated Actua	als		2021-22 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Columi C & F
THER 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.
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.
Sales		0020	0.00	0.00	0.00	0.00	0.00	0.00	0.
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.
Leases and Rentals		8650	110,644.00	0.00	110,644.00	170,000.00	0.00	170,000.00	53.
Interest		8660	37,000.00	0.00	37,000.00	16,000.00	0.00	16,000.00	-56
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.
Transportation Fees From Individuals		8675	10,000.00	0.00	10,000.00	115,000.00	0.00	115,000.00	1050.
Interagency Services		8677	39,700.00	0.00	39,700.00	40,521.00	0.00	40,521.00	2
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Local Revenue Plus: Misc Funds Non-LCFF									
(50%) Adjustment Pass-Through Revenues From		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	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.
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers In Transfers of Apportionments Special Education SELPA Transfers		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.
From County Offices	6500	8792		1,108,380.00	1,108,380.00		1,160,896.00	1,160,896.00	4.
From JPAs ROC/P Transfers	6500	8793		0.00	0.00		0.00	0.00	0.
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.
From JPAs	6360	8793		0.00	0.00		0.00	0.00	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.
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	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.

		2020	-21 Estimated Actua	ls		2021-22 Budget		
Description Resource C	Object codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
CERTIFICATED SALARIES	oues coues	(5)	(5)	(0)	(5)	(2)	(.)	- 0 0 1
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	1.3
Certificated Pupil Support Salaries	1200	495,318.40	91,143.12	586,461.52	483,774.00	109,342.00	593,116.00	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.
Other Certificated Salaries	1900	40,605.00	23,600.00	64,205.00	86,540.00	21,100.00	107,640.00	67.
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.
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.
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.
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.
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.
Other Classified Salaries	2900	729,538.61	27,040.28	756,578.89	762,648.00	13,835.00	776,483.00	2.
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.
MPLOYEE 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
PERS	3201-3202	786,236.36	503,159.84	1,289,396.20	955,129.00	475,789.31	1,430,918.31	11.
OASDI/Medicare/Alternative	3301-3302	552,320.03	189,737.05	742,057.08	589,632.00	211,711.00	801,343.00	8.
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
Unemployment Insurance	3501-3502	9,662.79	2,213.73	11,876.52	241,552.00	64,685.00	306,237.00	2478
Workers' Compensation	3601-3602	286,216.55	65,974.93	352,191.48	279,935.00	75,392.00	355,327.00	0.
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	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
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.
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	0.00	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
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.
Noncapitalized Equipment	4400	42,930.92	81,157.01	124,087.93	39,500.00	31,000.00	70,500.00	-43
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	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
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.
Travel and Conferences	5200	25,724.68	19,595.69	45,320.37	37,500.00	72,165.93	109,665.93	142
Dues and Memberships	5300	32,297.00	435.00	32,732.00	32,044.00	435.00	32,479.00	-0
Insurance	5400 - 5450	194,278.16	21,624.51	215,902.67	148,000.00	21,000.00	169,000.00	-21.
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.
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
Transfers of Direct Costs	5710	(57,608.84)	57,608.84	0.00	(57,881.56)	57,881.56	0.00	0.
Transfers of Direct Costs - Interfund	5750	(3,000.00)	0.00	(3,000.00)	(3,000.00)	0.00	(3,000.00)	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
Communications	5900	141,900.00	6,874.07	148,774.07	152,000.00	650.00	152,650.00	-19
Communications	5900	141,900.00	0,074.07	140,//4.0/	152,000.00	00.00	152,050.00	2

			2020	-21 Estimated Actua	s		2021-22 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Columr C & 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 Inc	lirect 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 Payme Payments to Districts or Charter Schools	nts	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			3.33	0.00					
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 Apportunity To Districts or Charter Schools	ortionments 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 Transfer	rs 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 INDIREC	T 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

			2020	)-21 Estimated Actua	ils		2021-22 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NTERFUND TRANSFERS	resource source	Coucs	(4)	(3)	(0)	(5)	(=)	(.)	
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.09
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.09
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/			5.50	2.30	0.00	3.30	5.50	5.00	0.07
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Certificates									
of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.09
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			(4,536,026.64)	4,536,026.64	0.00	(4,664,176.43)	4,664,176.43	0.00	0.09
FOTAL, 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	0.09

			2020	)-21 Estimated Actu	als	2021-22 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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%
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									
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	0.09
4) TOTAL, OTHER FINANCING SOURCES/US	ES		(4,536,026.64)	4,536,026.64	0.00	(4,664,176.43)	4,664,176.43	0.00	0.0%

			202	0-21 Estimated Act	uals		2021-22 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			<u>37,342.70</u>	1,192,241.02	1,229,583.72	17,186.95	(417,828.79)	(400,641.84)	-132.6%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance     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) Board Reserve - 7% Economic Uncertai	0000	9780 9780	4,989,113.89	0.00	4,989,113.89	5,016,362.62 2,848,996.00	0.00	5,016,362.62 2,848,996.00	0.5%
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 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%

#### July 1 Budget General Fund Exhibit: Restricted Balance Detail

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		2020-21	2021-22
Resource	Description	Estimated Actuals	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, Restric	cted Balance	2,296,373.83	1,878,545.04

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%
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			504.050.05	050 040 00	50.00
D. OTHER FINANCING SOURCES/USES			584,353.05	252,616.66	-56.8%
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			974,043.94	1,226,660.60	25.9%
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		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		
The state of	<i>I</i>	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		
. 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) - (l6 + 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	-28.49
Donated Food Commodities		8221	0.00	0.00	0.09
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			1,932,289.09	1,383,993.46	-28.49
OTHER STATE REVENUE					
Child Nutrition Programs		8520	160,782.32	183,822.33	14.39
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			160,782.32	183,822.33	14.30
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Food Service Sales		8634	4,142.11	5,000.00	20.7
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	3,500.00	3,500.00	0.09
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.09
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.00
Other Local Revenue					
All Other Local Revenue		8699	77,591.00	71,301.87	-8.19
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					
Contificated Supervisors and Administrators Salarias		1300	0.00	0.00	0.00/
Certificated Supervisors' and Administrators' Salaries					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 Improveme	nts	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 EXPEND	DITURES		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	0.09
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.00
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

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		2222 2222	2.22	0.00	0.004
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

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_	<b>.</b>	2020-21	2021-22
Resource	Description	Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	942,935.08	1,195,551.74
Total. Restr	icted 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		440 208 00	140.750.00	75 40/
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES		449,298.00	110,750.00	-75.4%
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%
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					
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			2,207,985.70	2,156,100.94	-2.3%
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	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
	resource codes	Object Codes	Lounateu Actuals	Duuyet	Dillerence
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		
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		2300	1,239.72		
J. DEFERRED INFLOWS OF RESOURCES			1,200.72		
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		9090	0.00		
			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,204,390.85		

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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 Investment	s	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	Nesource oddes	Object Oddes	Estimated Actuals	Duaget	Difference
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 Improvemen	nts	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 EXPENDI	ITURES		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	0.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	161,947.00	162,634.76	0.49
(b) TOTAL, INTERFUND TRANSFERS OUT			161,947.00	162,634.76	0.49
OTHER SOURCES/USES			,		
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.09
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
Long-Term Debt Proceeds			3133	3.33	
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		0070	0.00	0.00	0.0
USES			0.00	0.00	0.0
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	0.09
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	0.00
TOTAL, CONTRIBUTIONS  TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(161,947.00)	(162,634.76)	

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		0000 0000	0.00	0.00	0.00/
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	161,947.00	162,634.76	0.4%
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		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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			2,207,985.70	2,156,100.94	-2.3%
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	2,207,985.70	2,156,100.94	-2.3%
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%

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

Description	Resource Codes Object Code	2020-21 s Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES	Resource Codes Object Code	S Estimated Actuals	Buuget	Difference
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%
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				
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%
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					
Beginning Fund Balance     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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			0.00	0.00	0.0%
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	160,517.12		
Fair Value Adjustment to Cash in County Treasury	y	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 Investment	:S	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	0.09
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	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	ds	5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and		5900	0.00	0.00	0.00
Operating Expenditures		5800	0.00	0.00	0.00
Communications	TUDEO	5900	0.00	0.00	0.00
TOTAL, SERVICES AND OTHER OPERATING EXPENDING CAPITAL OUTLAY	TURES		0.00	0.00	0.09
Land		6100	0.00	0.00	0.00
		6170	0.00	0.00	0.09
Land Improvements		6200	46,963.00	0.00	-100.0°
Buildings and Improvements of Buildings  Books and Media for New School Libraries		6200	46,963.00	0.00	-100.03
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	0.09
TOTAL, CAPITAL OUTLAY			46,963.00	0.00	-100.09
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		7211	0.00	0.00	0.0
To JPAs		7212	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.0
Debt Service		, 200	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 C	Costs)	55	0.00	0.00	0.0
	,,,,,,		0.00	0.00	0.0
TOTAL, EXPENDITURES			46,963.00	0.00	-100.0

# July 1 Budget County School Facilities Fund Expenditures by Object

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%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	2021-22 Budget	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	
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					
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%

			2020-21	2021-22	Percent
<u>Description</u>	Function Codes	Object Codes	Estimated Actuals	Budget	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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			0.00	0.00	0.0%
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%

July 1 Budget County School Facilities Fund Exhibit: Restricted Balance Detail

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		2020-21	2021-22
Resource	Description	Estimated Actuals	Budget
Total, Restric	ted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES		02/001 00000			J
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%
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%
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%
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					
Beginning Fund Balance     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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			2,251,056.15	2,435,152.15	8.2%
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	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		9110	75,549.76		
a) in County Treasury			·		
Fair Value Adjustment to Cash in County Treasur	у	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			_,000,021.10		
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES			0.00		
Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
Due to Other Funds     Current Leges		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	0.09
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.09
		6590			
TOTAL, OTHER STATE REVENUE  OTHER LOCAL REVENUE			0.00	0.00	0.09
Other Local Revenue					
County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.09
Unsecured Roll		8616	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.00
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.00
Other		8622	916,917.00	900,000.00	-1.89
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	0.09
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
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	S	8662	0.00	0.00	0.00
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.00
TOTAL, OTHER LOCAL REVENUE			933,917.00	910,000.00	-2.69
TOTAL, REVENUES			933,917.00	910,000.00	-2.69

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 Improvemen	nts	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%

Pagarintian.	Danasima Cadaa	Object Codes	2020-21	2021-22	Percent
<u>Description</u>	Resource Codes	Object Codes	Estimated Actuals	Budget	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 EXPENDIT	TURES		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 C	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%
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			2,251,056.15	2,435,152.15	8.2%
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	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%

Rescue Union Elementary El Dorado County

#### July 1 Budget Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

09 61978 0000000 Form 49

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Resource Description	2020-21 Estimated Actuals	2021-22 Budget
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	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%
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			34,997.70	0.00	-100.076
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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					
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			1,958,283.56	1,958,283.56	0.0%
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	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		
Fair Value Adjustment to Cash in County Treasure	<i>/</i>	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		
Accounts Receivable		9200	0.00		
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		
		9340			
9) TOTAL, ASSETS			1,952,827.82		
H. DEFERRED OUTFLOWS OF RESOURCES		0.400	0.00		
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 Investment	s	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%

## July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

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%

## July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

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		. 555	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	5.65	3.6 %
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					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
a) Transfers In b) Transfers Out			0.00	0.00	
		7600-7629	0.00	0.00	0.0%
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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			1,958,283.56	1,958,283.56	0.0%
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	1,958,283.56	1,958,283.56	0.0%
Debt Service	0000	9780	1,000,200.00	1,958,283.56	0.070
Debt Service	0000	9780	1,958,283.56	.,555,255.55	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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		2020-21	2021-22
Resource	Description	Estimated Actuals	Budget
Total, Restric	cted 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%
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			(	(1.1,11.1,11.1,1.1,1.1,1.1,1.1,1.1,1.1,1.1,1.1,1.1,1.1,1.1,1.1,1.1,1.1,1.1,1.1,1.1,1.1	
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%
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)	Resource Codes	Object Codes	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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			0.00	0.00	0.0%
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%
,		3140	0.00	0.00	0.070
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%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash		0440	(222.44)		
a) in County Treasury		9110	(322.14)		
Sair Value Adjustment to Cash in County Treasur	у	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					
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)		

## July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Object

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 Investmen	ts	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%

## July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Object

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%

# July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Object

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%

# July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Function

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	
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%

# July 1 Budget Debt Service Fund for Blended Component Units Expenditures by Function

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%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			0.00	0.00	0.0%
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%

Rescue Union Elementary El Dorado County

#### July 1 Budget Debt Service Fund for Blended Component Units Exhibit: Restricted Balance Detail

09 61978 0000000 Form 52

Resource Description	2020-21 Estimated Actuals	2021-22 Budget
Total, Restricted Balance	0.00	0.00

I Dorado County	2020-	21 Estimated	Actuals	2	021-22 Budge	e <b>t</b>
			7 10 10 10 10 10	Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
A. DISTRICT						
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)						

	2020-	21 Estimated	Actuals	2	021-22 Budge	et
				Estimated P-2	Estimated	Estimated
Description	P-2 ADA	Annual ADA	Funded ADA	ADA	Annual ADA	Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education						
Grant ADA						
County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
<ul> <li>c. Probation Referred, On Probation or Parole,</li> </ul>						
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						
<ul> <li>b. Special Education-Special Day Class</li> </ul>						
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)						

-1 0	orado County						1 011117
		2020-	21 Estimated	Actuals	20	021-22 Budge	et
De	escription	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
	CHARTER SCHOOL ADA	, _ ,	7		7.27.	7	
	Authorizing LEAs reporting charter school SACS financial	data in their Fun	d 01, 09, or 62 u	se this workshee	t to report ADA fo	r those charter s	chools.
	Charter schools reporting SACS financial data separately	from their author	izing LEAs in Fu	nd 01 or Fund 62	use this workshe	et to report their	ADA.
	ELIND 04: Charter School ADA corresponding to SA	CC financial dat	a renerted in E	and Od			
_	FUND 01: Charter School ADA corresponding to SA	CS IIIIaiiciai uat	a reported in Ft	ilia vi.			
	Total Charter School Regular ADA Charter School County Program Alternative						
۷.	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-Special Day Class						
	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	2.22	0.00	0.00	0.00	2.22	0.00
	(Sum of Lines C3a through C3e) TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.00
4.	(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
	(Cum of Lines of, Oza, and Osi)	0.00	0.00	0.00	0.00	0.00	0.00
	FUND 09 or 62: Charter School ADA corresponding	to SACS financi	al data reported	in Fund 09 or I	Fund 62.		
5.	Total Charter School Regular ADA						
6.	Charter School County Program Alternative						
	Education ADA						
	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	0.00	0.00	0.00	0.00	0.00	0.00
	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	0.00	0.00	2.22	0.00	0.00	2.22
	(Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

#### July 1 Budget 2020-21 Estimated Actuals GENERAL FUND

Current Expense Formula/Minimum Classroom Compensation

09 61978 0000000 Form CEA

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
	_		T	OTAL	39,206,657.14	365		Т	OTAL	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.

				EDP
PAF	RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		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
	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')			

PAF	RT III: DEFICIENCY AMOUNT	
	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not excisions of EC 41374.	empt under the
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	
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

l	PART IV: Explanation for adjustments entered in Part I, Column 4b (required)
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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
			TC	TAL	39.062.122.54	365		To	DTAL	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.

				EDP	
PAF	RT II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.	
1.	Teacher Salaries as Per EC 41011	1100	14,899,012.09	375	
2.	Salaries of Instructional Aides Per EC 41011	2100	1,658,321.20	380	
3.	STRS.	3101 & 3102	4,231,837.99	382	
4.	PERS	3201 & 3202	368,594.00	383	
5.	OASDI - Regular, Medicare and Alternative	3301 & 3302	389,309.00	384	
6.	Health & Welfare Benefits (EC 41372)				
	(Include Health, Dental, Vision, Pharmaceutical, and				
	Annuity Plans)	3401 & 3402	1,445,251.00	385	
7.	Unemployment Insurance.	3501 & 3502	214,014.00	390	
8.	Workers' Compensation Insurance.	3601 & 3602	248,552.00	392	
9.	OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10.	Other Benefits (EC 22310)	3901 & 3902	176,000.00	393	
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		23,630,891.28	395	
12.	Less: Teacher and Instructional Aide Salaries and				
	Benefits deducted in Column 2.		0.00		
13a	Less: Teacher and Instructional Aide Salaries and				
	Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396	
b	Less: Teacher and Instructional Aide Salaries and				
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396	
	TOTAL SALARIES AND BENEFITS		23,630,891.28	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.				
16.	6. District is exempt from EC 41372 because it meets the provisions				
	of EC 41374. (If exempt, enter 'X')				

PAF	PART III: DEFICIENCY AMOUNT					
A de	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					
	risions 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	/: Explanation for adjustments entered in Part I, Column 4b (required)

# July 1 Budget 2020-21 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

09 61978 0000000 Form ESMOE

	Funds 01, 09, and 62			2020-21	
Section I - Expenditures	Goals	Functions	Objects	Expenditures	
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	
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 9200	7699 7651	0.00	
7. Nonagency 8. Tuition (Revenue, in lieu of expenditures, to approximate	7100-7199	All except 5000-5999, 9000-9999	1000-7999	39,349.00	
costs of services for which tuition is received)	All	All	8710	0.00	
Supplemental expenditures made as a result of a     Presidentially declared disaster		entered. Must s in lines B, C D2.			
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			1000-7143, 7300-7439 minus	,	
(Funds 13 and 61) (If negative, then zero)	All	All	8000-8699	0.00	
Expenditures to cover deficits for student body activities		entered. Must itures in lines			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				36,124,081.05	

Rescue Union Elementary El Dorado County

# July 1 Budget 2020-21 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

09 61978 0000000 Form ESMOE

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)			
D. Evranditures nor ADA (Line LE divided by Line LA)		-	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 offici MOE calculation). (Note: If the prior year MOE was not met, CDE adjusted the prior year base to 90 percent of the preceding prior amount rather than the actual prior year expenditure amount.)	has		
Adjustment to base expenditure and expenditure per ADA ar LEAs failing prior year MOE calculation (From Section IV)	nounts for	34,169,266.84	9,709.52
2. Total adjusted base expenditure amounts (Line A plus Line A	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)	<u>-</u>	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 require is met; if both amounts are positive, the MOE requirement is not either column in Line A.2 or Line C equals zero, the MOE calcula incomplete.)	met. If	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%

Rescue Union Elementary El Dorado County

# July 1 Budget 2020-21 Estimated Actuals Every Student Succeeds Act Maintenance of Effort Expenditures

09 61978 0000000 Form ESMOE

Description of Adjustments	Total Expenditures	Expenditures Per ADA
otal adjustments to base expenditures	0.00	0.

B.

#### 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 occui

#### A.

pied	by general administration.	
Sa	aries 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.	<ul> <li>Contracted general administrative positions not paid through payroll</li> <li>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.</li> <li>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.</li> </ul>	
	aries and Benefits - All Other Activities 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
	(1 directions 1000-0333, 7 100-7 100, & 0 100-0400, 1 directions 7200-7700, all goals except 0000 & 3000)	32,017,290

# 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.

#### **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.

## **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.

Λ	Λ	n
v	·u	v

Par	t III - I	Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A.		irect 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	050 405 40
	3.	(Function 7700, objects 1000-5999, minus Line B10) External Financial Audit - Single Audit (Function 7190, resources 0000-1999,	256,425.19
	J.	goals 0000 and 9000, objects 5000-5999)	04.400.00
	4.	Staff Relations and Negotiations (Function 7120, resources 0000-1999,	24,400.00
		goals 0000 and 9000, objects 1000-5999)	0.00
	5.	Plant Maintenance and Operations (portion relating to general administrative offices only)	0.00
		(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	0.00
		a. Plus: Normal Separation Costs (Part II, Line A)	0.00
	8	b. Less: Abnormal or Mass Separation Costs (Part II, Line B) Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	0.00 1,696,426.83
	9.		(206,861.28)
	10.	Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,489,565.55
В.	Bas	se 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. 7.	Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)  Board and Superintendent (Functions 7100-7180, objects 1000-5999,	0.00
	٠.	minus Part III, Line A4)	527,634.97
	8.	External Financial Audit - Single Audit and Other (Functions 7190-7191,	021,004.01
		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)	150.00
		(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.		
		a. Less: Normal Separation Costs (Part II, Line A)	0.00
	14.	b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
	15.		0.00
	16.	Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	_
	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.		ight Indirect Cost Percentage Before Carry-Forward Adjustment	
	-	r information only - not for use when claiming/recovering indirect costs)	4 4007
_	•	e A8 divided by Line B19)	4.42%
D.		iminary Proposed Indirect Cost Rate	
	-	r final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic) e A10 divided by Line B19)	3.88%
	(LIII		3.00 /0

#### 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 c	osts incurred in the current year (Part III, Line A8)	1,696,426.83
В.	Carry-for	ward adjustment from prior year(s)	
	1. Carry	-forward adjustment from the second prior year	306,375.84
	2. Carry	-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-for	ward adjustment for under- or over-recovery in the current year	
		r-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect ate (5.76%) times Part III, Line B19); zero if negative	0.00
	(appr	recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of oved indirect cost rate (5.76%) times Part III, Line B19) or (the highest rate used to er costs from any program (5.76%) times Part III, Line B19); zero if positive	(206,861.28)
D.	Prelimina	ry carry-forward adjustment (Line C1 or C2)	(206,861.28)
E.	Optional a	allocation of negative carry-forward adjustment over more than one year	
	the LEA c	negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the ould recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA material forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment and the contract of the contract	ay request that ustment over more
	Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	3.88%
	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:	4.15%
	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:	4.24%
	LEA reque	est for Option 1, Option 2, or Option 3	
			1
F.	Carry-forv Option 2 o	(206,861.28)	

Rescue Union Elementary El Dorado County

# July 1 Budget 2020-21 Estimated Actuals Exhibit A: Indirect Cost Rates Charged to Programs

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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
0.4	0040	075 000 50	45,000,44	<b>5.70</b> 0/
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%

Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCA		(110004100 1100)	TOT EXPONENTATION	(110000100000)	1014.0
1. Adjusted Beginning Fund Balance	9791-9795	660,310.66		384,945.96	1,045,256.62
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
Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
<ol> <li>Contributions from Unrestricted Resources (Total must be zero)</li> <li>Total Available</li> </ol>	8980	0.00			0.00
(Sum Lines A1 through A5)		1,202,831.38	0.00	570,258.15	1,773,089.53
B. EXPENDITURES AND OTHER FINANC	NG USES				
Certificated Salaries	1000-1999	84,338.73			84,338.73
2. Classified Salaries	2000-2999	41,374.80			41,374.80
<ol><li>Employee Benefits</li></ol>	3000-3999	30,468.70			30,468.70
<ol><li>Books and Supplies</li></ol>	4000-4999	144,871.37		87,193.24	232,064.61
<ol><li>a. Services and Other Operating Expenditures (Resource 1100)</li></ol>	5000-5999	77,644.17			77,644.17
<ul> <li>b. Services and Other Operating Expenditures (Resource 6300)</li> </ul>	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			103,985.90	103,985.90
Capital Outlay	6000-6999	0.00			0.00
<ul><li>7. Tuition</li><li>8. Interagency Transfers Out</li></ul>	7100-7199	0.00			0.00
<ul><li>a. To Other Districts, County Offices, and Charter Schools</li><li>b. To JPAs and All Others</li></ul>	7211,7212,7221, 7222,7281,7282 7213,7223,	0.00			0.00
	7283,7299	0.00			0.00
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 Financin	ig Uses	070 007 77	0.00	404 470 44	F00 070 04
(Sum Lines B1 through B11 )		378,697.77	0.00	191,179.14	569,876.91
C. ENDING BALANCE	0707	004 400 04	0.00	270 070 04	1 202 242 22
(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.

		Jillestilicted	-			
		2021-22	%	2022.22	%	2022 24
	Object	Budget (Form 01)	Change (Cols. C-A/A)	2022-23 Projection	Change (Cols. E-C/C)	2023-24 Projection
Description	Codes	(Form 01) (A)	(B)	(C)	(Cols. E-C/C) (D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C a	nd 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
ECFF/Revenue Limit Sources     Federal Revenues	8100-8299	0.00	0.00%	31,179,778.00	0.00%	31,773,137.00
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	0000 0000	0.00	0.000/		0.000/	
Transfers In     Other Sources	8900-8929 8930-8979	0.00	0.00% 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						
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
Classified Salaries	1000 1555	11,019,131100	110070	11,070,012100	110370	12,020,372.00
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
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)	Į.					
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						
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	L	4,992,769.80	L	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				L	
c. Committed						
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 (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	0.00		0.00		0.00
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 is 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 colum 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, Unemployement 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

		-				
		2021-22	%		%	
		Budget	Change	2022-23	Change	2023-24
D. and Alan	Object	(Form 01)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(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						
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 1,196,932.00	-10.58% 0.00%	2,387,489.00 1,196,932.00	0.00%	2,387,489.00 1,196,932.00
Other Local Revenues     Other Financing Sources	8600-8799	1,190,932.00	0.00%	1,190,932.00	0.00%	1,190,932.00
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	5400 5400	0.00	0.000/	0.00	0.000/	
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		(417.020.70)		(1.0(2.0(2.40)		(2( 021 40)
(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)	ŀ	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
Components of Ending Fund Balance     Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,878,545.04		815,581.56		788,750.08
c. Committed	)/ <del>1</del> 0	1,070,040.04		013,301.30		700,750.08
Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated	2100					
Reserve for Economic Uncertainties	9789					
Reserve for Economic Uncertainties     Unassigned/Unappropriated	9789 9790	0.00		0.00	-	0.00
f. Total Components of Ending Fund Balance	2120	0.00	-	0.00	-	0.00
(Line D3f must agree with line D2)		1 970 545 04		Q15 501 <i>56</i>		788,750.08
(Line D31 must agree with tine D2)		1,878,545.04		815,581.56		/ 88, / 30.08

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. ASSUMPTION

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 colum 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, Unemployement Insurance assumes reduction to .20% in 22/23 and held constant for 23/24. All ESSER related positions elminiated in 22/23 and remaining positions are elminited in 23/24. All other expenses adjusted for one time activites and held constant.

		Jillestilicted	-			
		2021-22	%	2022.22	%	2022 24
	Object	Budget (Form 01)	Change (Cols. C-A/A)	2022-23 Projection	Change (Cols. E-C/C)	2023-24 Projection
Description	Codes	(Form 01) (A)	(B)	(C)	(Cols. E-C/C) (D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C a	nd 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
ECFF/Revenue Limit Sources     Federal Revenues	8100-8299	0.00	0.00%	31,179,778.00	0.00%	31,773,137.00
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	0000 0000	0.00	0.000/		0.000/	
Transfers In     Other Sources	8900-8929 8930-8979	0.00	0.00% 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						
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
Classified Salaries	1000 1555	11,019,131100	110070	11,070,012100	110370	12,020,372.00
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
Books and Supplies	4000-4999	460,795.78	0.00%	460,796.00	0.00%	460,796.00
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)	Į.					
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						
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	L	4,992,769.80	L	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				L	
c. Committed						
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 (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	0.00		0.00		0.00
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 is 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 colum 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, Unemployement 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

		-				
		2021-22	%		%	
		Budget	Change	2022-23	Change	2023-24
D. and Alan	Object	(Form 01)	(Cols. C-A/A)	Projection	(Cols. E-C/C)	Projection
Description	Codes	(A)	(B)	(C)	(D)	(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						
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 1,196,932.00	-10.58% 0.00%	2,387,489.00 1,196,932.00	0.00%	2,387,489.00 1,196,932.00
Other Local Revenues     Other Financing Sources	8600-8799	1,190,932.00	0.00%	1,190,932.00	0.00%	1,190,932.00
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	5400 5400	0.00	0.000/	0.00	0.000/	
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		(417.020.70)		(1.0(2.0(2.40)		(2( 021 40)
(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)	ŀ	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
Components of Ending Fund Balance     Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,878,545.04		815,581.56		788,750.08
c. Committed	)/ <del>1</del> 0	1,070,040.04		013,301.30		700,750.08
Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated	2100					
Reserve for Economic Uncertainties	9789					
Reserve for Economic Uncertainties     Unassigned/Unappropriated	9789 9790	0.00		0.00	-	0.00
f. Total Components of Ending Fund Balance	2120	0.00	-	0.00	-	0.00
(Line D3f must agree with line D2)		1 970 545 04		Q15 501 <i>56</i>		788,750.08
(Line D31 must agree with tine D2)		1,878,545.04		815,581.56		/ 88, / 30.08

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. ASSUMPTION

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 colum 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, Unemployement Insurance assumes reduction to .20% in 22/23 and held constant for 23/24. All ESSER related positions elminiated in 22/23 and remaining positions are elminited in 23/24. All other expenses adjusted for one time activites and held constant.

2. Federal Revenues		Uniesun	cted/Restricted				
current year - Column A - is extracted) A. REVENUES AND OTHER PINANCING SOURCES 1. LCFF Receive Limit Sources 8010-8099 2.756.781.00 2.26.165 3. Other Financing Sources 8000-8799 2.756.781.00 2.756.78			Budget (Form 01)	Change (Cols. C-A/A)	Projection	Change (Cols. E-C/C)	Projection
current year - Column A - is extracted) A. REVENUES AND OTHER PINANCING SOURCES 1. LCFF Receive Limit Sources 8010-8099 2.756.781.00 2.26.165 3. Other Financing Sources 8000-8799 2.756.781.00 2.756.78	(Enter projections for subsequent years 1 and 2 in Columns C and E;						
1.LCFR-ceme Limit Sources							
2. Federal Revenues	A. REVENUES AND OTHER FINANCING SOURCES						
3. Other State Revenues	1. LCFF/Revenue Limit Sources	P					31,775,157.00
4. Other Local Revenues 5. Other Financies Sources 2. Transfers In 5. Other Formatic Sources 8. \$900.8799 2. D. 0.0 0.000% 2. Other Sources 8. \$900.8799 0.00 0.000% 0.000							714,578.00
5. Other Financing Sources         8900-8299         0.00         0.00%         0.00         0.00%           b. Other Sources         8930-8797         0.00         0.00%         0.00%							3,016,557.00
a. Transfers in 8900-8929 0.00 0.00% 0.00% 0.00 0.00 0		8600-8799	2,414,203.00	-33.14%	1,614,203.00	0.00%	1,614,203.00
b. Other Sources (2014) 100 (200%) 0.00 (2		0000 0000	0.00	0.000/	0.00	0.000/	
e. Contributions 8980-8999 0.00 0.00% 0.00% 0.00 0.00% 0.0 0.00% 0.0 0.0							
B. CAPICH DITURES AND OTHER FINANCING USES   1, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0, 0,			0.00	0.00			
B. EXPENDITURES AND OTHER FINANCING USES  1. Certificated Salaries  1. Rae Salaries  1. Base Salaries  1. Expenditure displayment  2. Cast-of-Living Adjustment  3.33,141,00  3.49,829,00  1. (1,202,318,6  1. (1,		8980-8999					
1. Certificated Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments a. Base Salaries a. Base Salaries c. Total Certificated Salaries (Sum lines B1a thru B1d) b. Step & Column Adjustment c. Cost-of-Living Adjustment b. Step & Column Adjustment c. Total Certificated Salaries (Sum lines B1a thru B1d) c. Cost-of-Living Adjustment c. Cost-of-Living Adjustment c. Total Certificated Salaries (Sum lines B1a thru B2d) c. Cost-of-Living Adjustment c. Total Classified Salaries (Sum lines B2a thru B2d) c. Cost-of-Living Adjustment c. Total Classified Salaries (Sum lines B2a thru B2d) c. Total Classified Salaries (Sum lines B2a thru B2d) c. Total Classified Salaries (Sum lines B2a thru B2d) c. Total Classified Salaries (Sum lines B2a thru B2d) c. Total Classified Salaries (Sum lines B2a thru B2d) c. Total Classified Salaries (Sum lines B2a thru B2d) c. Total Classified Salaries (Sum lines B2a thru B2d) c. Total Classified Salaries (Sum lines B2a thru B2d) c. Total Classified Salaries (Sum lines B2a thru B2d) c. Total Classified Salaries (Sum lines B2a thru B2d) c. Services and Other Operating Expenditures c. Total Classified Salaries (Sum lines B2a thru B2d) c. Services and Other Operating Expenditures c. Total Complex Classified Salaries (Sum lines B2a thru B2d) c. Control			40,299,297.20	-9.3 /%	36,323,116.00	1.63%	37,120,495.00
a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments c. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 17,657,047.09 17,657,047.09 17,657,047.09 17,657,047.09 17,657,047.09 17,657,047.09 17,657,047.09 17,657,047.09 17,657,047.09 17,657,047.09 17,657,047.09 17,152,612.39 17,152,61							
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999 17,657,047,09 17,657,047,09 17,657,047,09 17,152,612.39 17,152,612.39 17,152,612.39 17,152,612.39 17,152,612.39 18,067,047 18,067,000 18,067,0							
c. Cost-of-Living Adjustment d. Other Adjustments				_		-	
d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3000-3999 7.152,612.39				_		_	
e. Total Certificated Salaries (Sum lines B1a thru B1d) 1000-1999							0.00
2. Classified Salaries a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment e. Total Classified Salaries (Sum lines B2a thru B2d) 3. Employee Benefits 3. Bonophyse Benefits 4. Bonos and Other Operating Expenditures 4. Bonophyse Benefits 4. Bonos and Other Operating Expenditures 4. Bonophyse Benefits 4. Bonophy	d. Other Adjustments				(698,849.00)		(1,020,318.00)
a. Base Salaries b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustment e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 7,152,612.39 7,152,612.39 7,152,612.39 1,23,111,6 1,23,11,11,1 1,23,11,1,1 1,23,11,1,1 1,23,11,1,1 1,23,11,1,1 1,23,11,1,1 1,23,11,1,1 1,23,11,1,1 1,23,1	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
b. Step & Column Adjustment c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 7,152,612.39 2,236% 6,6983,701.39 3,76% 7,246,486.5 3 Employee Benefits 3000-3999 10,278,962.30 4.59% 10,218,173.00 4.9% 10,278,962.30 4.59% 10,218,173.00 4.9% 10,278,962.30 4.59% 10,218,173.00 4.9% 10,278,962.30 4.59% 10,218,173.00 4.9% 10,268,563.7 4.60% 5. Services and Other Operating Expenditures 5000-5999 2,848,805.07 5. Capital Outlay 6000-6999 2,248,805.07 5. Capital Outlay 6000-6999 2,248,805.07 5. Capital Outlay 6000-6999 2,248,805.07 5. Capital Outlay 6000-6999 6,7. Other Outgo (excluding Transfers of Indirect Costs) 7,100-7299,7400-7499 7,100-729,7400-7499 7,100-729,	2. Classified Salaries						
c. Cost-of-Living Adjustment d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 7,152,612.39 2-2.36% 6,983,701.39 3.76% 7,246,486.3 3. Employee Benefits 3000-3999 10,278,962.30 4. Books and Supplies 4000-4999 1,198,412.69 3-30.75% 829,956.00 2-23.07% 688,503.0 5. Services and Other Operating Expenditures 5000-5999 2,848,805.07 5. General Outlay 6. Capital Outlay 6. Capital Outlay 7. Other Outgo (excluding Transfers of Indirect Costs) 7010-7299, 7400-7499 8. Other Outgo (excluding Transfers of Indirect Costs) 7010-7299, 7400-7499 8. Other Outgo - Transfers of Indirect Costs 7300-7399 9. Other Financing Uses 1. Transfers Out for Financing Uses 2. Ending Fund Balance (Form 01, line Fle) 2. Ending Fund Balance (Form 01, line Fle) 3. Services and D1) 4. Other Adjustments 3. Components of Ending Fund Balance 4. Serviced 9740 1. Stabilization Arrangements 9710-9719 51,896.00 51,896.00 51,896.00 6.353.0 6.353.0 6.353.0 6.353.0 6.353.0 6.353.0 6.353.0 6.00 6.00 6.00 6.00 6.00 6.00 6.00 6	a. Base Salaries				7,152,612.39		6,983,701.39
d. Other Adjustments e. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 7,152,612.39 2-2.36% 6,983,701.39 3.76% 7,246,486.3 3. Employee Benefits 3000-3999 10,278,962.30 4. Books and Supplies 4000-4999 1,198,412.69 3-30,75% 829,956.00 2-23,07% 638,503.0 5. Services and Other Operating Expenditures 5000-5999 2,848,805.07 6. Capital Outlay 6000-6999 921,007.50 1-00.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0	b. Step & Column Adjustment				143,052.00		139,674.00
d. Other Adjustments c. Total Classified Salaries (Sum lines B2a thru B2d) 2000-2999 7,152,612.39 2.36% 6,983,701.39 3.76% 7,246,486.2 3. Employee Benefits 3000-3999 10,278,962.30 4. Books and Supplies 4000-4999 1,198,412.69 3.075% 829,956.00 2.307% 638,503.0 5. Services and Other Operating Expenditures 5000-5999 2,848,805.07 5. Capital Outlay 6000-6999 7,152,612.39 6,083,770.00 1,20% 6,20,53,770.00 1,20% 6,20,618,09.00 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 7,152,612.39					72,956.00		0.00
e. Total Classified Salaries (Sum lines B2 athru B2d) 2000-2999 7,152,612.39 -2.36% 6,983,701.39 3.76% 7,246,486.3 3. Employee Benefits 3000-3999 10,278,962.30 -0.59% 10,218,173.00 0.49% 10,268,563.1 4. Books and Supplies 4000-4999 11,198,412.69 3.0.75% 82,995.60.0 -23.07% 638,503.1 5. Services and Other Operating Expenditures 5000-5999 2.848,805.07 -6.68% 2.658,377.00 1.26% 2.691,809.0 6. Capital Outlary 6000-6999 921,007.50 -100,00% 0.00 0.00% 0.00 0.00% 0.00 6. Capital Outlary 6000-6999 921,007.50 -100,00% 0.00 0.00% 0.00 0.00% 0.00 8. Other Outgo - Transfers of Indirect Costs 7300-7399 (32,618.00) 0.00% (32,618.00) 0.00% (32,618.00) 0.00% (32,618.00) 0.00% (32,618.00) 0.00% (32,618.00) 0.00% 0.0	5 \$				(384,919.00)		123,111.00
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   -3.075%   829,956.00   -23.07%   638,503.00   6. 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   0.00%   0.00   0.00%   0.00   0.00%   0.00   0.00%   0.00   0.00%   0.00   0.00%   0.00   0.00%   0.00   0.00%	· ·	2000-2999	7 152 612 39	-2 36%		3 76%	7,246,486.39
4. Books and Supplies 4000-4999 1,198,412.69 -30.75% 829,956.00 -23.07% 638,503.( 5. Services and Other Operating Expenditures 5000-5999 2,848,805.07 -6.68% 2,658,377.00 1.26% 2,691,809.( 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 675,710.00 8.85% 735,536.00 5.53% 776,194.( 8. Other Outgo - Transfers of Indirect Costs 7300-7399 (32,618.00) 0.00% (32,618.0							
5. Services and Other Operating Expenditures         5000-5999         2,848,805.07         -6.68%         2,658,377.00         1.26%         2,691,809.06           6. Capital Outlay         6000-6999         921,007.50         -100.00%         0.00         0.00%         0.0           7. Other Outgo (excluding Transfers of Indirect Costs)         7100-7299, 7400-7499         675,710.00         8.85%         735,536.00         5.53%         776,194.0           8. Other Outgo - Transfers of Indirect Costs         7300-7399         (32,618.00)         0.00%         (32,618.00)         0.00%         32,618.00)         0.00%         0.00         0.00%         6.26,184.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.00%         0.00         0.	* *	ľ					
6. Capital Outlay 6000-6999 921,007.50 -100.00% 0.00 0.00% 0.0 7. Other Outgo (excluding Transfers of Indirect Costs) 7100-7299, 7400-7499 675,710.00 8.85% 735,536.00 5.53% 776,194.0 8. Other Outgo - Transfers of Indirect Costs 7300-7399 (32,618.00) 0.00% (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 0.00% 0.00 10. Other Adjustments 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 11. Total (Sum lines B1 thru B10) 40,699,939.04 4.46% 38,884,566.48 -1.22% 38,409,889.4  12. Net Beginning Fund Balance (Form 01, line F1e) 8.568,443.68 8.167,801.84 5,808,351.36 (1,289,394.4 12. Ending Fund Balance (Sum lines C and D1) 8,167,801.84 8,167,801.84 5,808,351.36 4,518,956.8 13. Components of Ending Fund Balance 14. Stabilization Arrangements 9740 1,878,545.04 815,581.56 788,750.0 15. Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 16. Assigned Unappropriated 1. Reserve for Economic Uncertainties 9789 1,220,998.18 1,166,537.00 1,152,297.0 17. Total Components of Ending Fund Balance	**	ľ					
7. Other Outgo (excluding Transfers of Indirect Costs) 8. Other Outgo - Transfers of Indirect Costs 7300-7399 8. Other Outgo - Transfers of Indirect Costs 7300-7399 9. Other Financing Uses 9. Other Financing Uses 1. Transfers Out 1. Other Adjustments 1. Total (Sum lines B1 thru B10) 1. Total (Sum lines B1 thru B10) 2. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) 3. Components of Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance 1. Stabilization Arrangements 2. Other Committents 9780 9780 9780 9.00 9.00 9.00 9.00 9.00 9.00 9.00 9.		ľ					
8. Other Outgo - Transfers of Indirect Costs 7300-7399 (32,618.00) 0.00% (32,618.00)	* *	ľ					
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% 0.00 11. Total (Sum lines B1 thru B10) 40,699,939.04 -4.46% 38,884,566.48 -1.22% 38,409,889.45 C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) (400,641.84) (2,359,450.48) (1,289,394.45 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 3. Components of Ending Fund Balance a. Nonspendable 9710-9719 51,896.00 51,896.00 6,353.00 b. Restricted 9740 1,878,545.04 815,581.56 788,750.00 c. Committed 1. Stabilization Arrangements 9750 0.00 0.00 0.00 d. Assigned 9780 5,016,362.62 3,774,336.80 2,571,556.80 c. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 1,220,998.18 1,166,537.00 1,152,297.00 f. Total Components of Ending Fund Balance	= '	·					
a. Transfers Out 7600-7629 0.00 0.00% 0.00 0.00 0.00% 0.00 0.		/300-/399	(32,618.00)	0.00%	(32,618.00)	0.00%	(32,618.00)
b. Other Uses 7630-7699 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0.00% 0.00 0		7600 7620	0.00	0.000/	0.00	0.00%	0.00
10. Other Adjustments							
11. Total (Sum lines B1 thru B10)		7030-7099	0.00	0.00%		0.0078	
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) (400,641.84) (2,359,450.48) (1,289,394.4) D. FUND BALANCE  1. Net Beginning Fund Balance (Form 01, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 9740 1. Stabilization Arrangements 9750 0.00 2. Other Commitments 9760 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	· ·	-	40,600,020,04	4.460/		1 220/	
Cline A6 minus line B11)			40,099,939.04	-4.40%	38,884,300.48	-1.22%	38,409,889.48
D. FUND BALANCE  1. Net Beginning Fund Balance (Form 01, line F1e) 2. Ending Fund Balance (Sum lines C and D1) 3. Components of Ending Fund Balance a. Nonspendable b. Restricted c. Committed 1. Stabilization Arrangements 2. Other Commitments 4. Assigned 4. Assigned 6. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 2. Unassigned/Unappropriated 4. Reserved 5. Se8,443.68 8. 167,801.84 5. \$808,351.36 4.518,956.8 5. \$808,351.36 5. \$808,351.36 5. \$808,351.36 5. \$808,351.36 6. \$4,518,956.8 5. \$808,351.36 6. \$4,518,956.8 5. \$1,896.00 6. \$6,353.6 6. \$6,353	· · · · · · · · · · · · · · · · · · ·		(400 (41 04)		(2.250.450.40)		(1.200.204.40)
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       4,518,956.8         3. Components of Ending Fund Balance       9710-9719       51,896.00       51,896.00       6,353.0         a. Nonspendable       9740       1,878,545.04       815,581.56       788,750.0         b. Restricted       9740       1,878,545.04       815,581.56       788,750.0         c. Committed       1. Stabilization Arrangements       9750       0.00       0.00       0.00       0.0         2. Other Commitments       9760       0.00       0.00       0.00       0.0         d. Assigned       9780       5,016,362.62       3,774,336.80       2,571,556.8         e. Unassigned/Unappropriated       1. Reserve for Economic Uncertainties       9789       1,220,998.18       1,166,537.00       1,152,297.0         2. Unassigned/Unappropriated       9790       0.00       0.00       0.00       0.00         f. Total Components of Ending Fund Balance       9790       0.00       0.00       0.00	· ·		(400,641.84)		(2,359,450.48)		(1,289,394.48)
2. Ending Fund Balance (Sum lines C and D1)       8,167,801.84       5,808,351.36       4,518,956.8         3. Components of Ending Fund Balance       9710-9719       51,896.00       51,896.00       6,353.0         a. Nonspendable       9740       1,878,545.04       815,581.56       788,750.0         b. Restricted       9740       1,878,545.04       815,581.56       788,750.0         c. Committed       1. Stabilization Arrangements       9750       0.00       0.00       0.00       0.0         2. Other Commitments       9760       0.00       0.00       0.00       0.0         d. Assigned       9780       5,016,362.62       3,774,336.80       2,571,556.8         e. Unassigned/Unappropriated       1. Reserve for Economic Uncertainties       9789       1,220,998.18       1,166,537.00       1,152,297.0         2. Unassigned/Unappropriated       9790       0.00       0.00       0.00       0.00         f. Total Components of Ending Fund Balance       9790       0.00       0.00       0.00       0.00			0.500.445.55		0.46=004=		
3. Components of Ending Fund Balance a. Nonspendable 9710-9719 51,896.00 51,896.00 6,353.0 b. Restricted 9740 1,878,545.04 815,581.56 788,750.0 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 2,571,556.8 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 1,220,998.18 1,166,537.00 1,152,297.0 f. Total Components of Ending Fund Balance							
a. Nonspendable 9710-9719 51,896.00 51,896.00 6,353.0 b. Restricted 9740 1,878,545.04 815,581.56 788,750.0 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 2,571,556.8 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 1,220,998.18 1,166,537.00 1,152,297.0 c. Unassigned/Unappropriated 9790 0.00 0.00 0.00 f. Total Components of Ending Fund Balance			8,167,801.84		5,808,351.36		4,518,956.88
b. Restricted 9740 1,878,545.04 815,581.56 788,750.0 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 2,571,556.8 e. Unassigned/Unappropriated 1. Reserve for Economic Uncertainties 9789 1,220,998.18 1,166,537.00 1,152,297.0 2. Unassigned/Unappropriated 9790 0.00 0.00 f. Total Components of Ending Fund Balance		0710 0710	£1.00 £ 60		£1.000.00		6 2 5 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
c. Committed  1. Stabilization Arrangements 9750 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0							
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       2,571,556.8         e. Unassigned/Unappropriated       1. Reserve for Economic Uncertainties       9789       1,220,998.18       1,166,537.00       1,152,297.0         2. Unassigned/Unappropriated       9790       0.00       0.00       0.00       0.00         f. Total Components of Ending Fund Balance       9790       0.00       0.00       0.00       0.00		9/40	1,8/8,343.04	_	813,381.36	-	/88,/30.08
2. Other Commitments       9760       0.00       0.00       0.00         d. Assigned       9780       5,016,362.62       3,774,336.80       2,571,556.8         e. Unassigned/Unappropriated       1. Reserve for Economic Uncertainties       9789       1,220,998.18       1,166,537.00       1,152,297.0         2. Unassigned/Unappropriated       9790       0.00       0.00       0.00         f. Total Components of Ending Fund Balance       0.00       0.00       0.00		9750	0.00		0.00		0.00
d. Assigned       9780       5,016,362.62       3,774,336.80       2,571,556.8         e. Unassigned/Unappropriated       1. Reserve for Economic Uncertainties       9789       1,220,998.18       1,166,537.00       1,152,297.0         2. Unassigned/Unappropriated       9790       0.00       0.00       0.00         f. Total Components of Ending Fund Balance       0.00       0.00       0.00	· ·						0.00
e. Unassigned/Unappropriated  1. Reserve for Economic Uncertainties  2. Unassigned/Unappropriated  5. Unassigned/Unappropriated  6. Unassigned/Unappropriated  7. Total Components of Ending Fund Balance  9789  1,220,998.18  1,166,537.00  1,152,297.0  0.00  0.00  0.00		P		-		-	2,571,556.80
1. Reserve for Economic Uncertainties       9789       1,220,998.18       1,166,537.00       1,152,297.0         2. Unassigned/Unappropriated       9790       0.00       0.00       0.00         f. Total Components of Ending Fund Balance       0.00       0.00       0.00	ě	7700	5,010,502.02		5,774,550.00		2,5 / 1,550.00
2. Unassigned/Unappropriated 9790 0.00 0.00 0.00 0.00 f. Total Components of Ending Fund Balance	C 11 1	9789	1 220 998 18		1 166 537 00		1 152 297 00
f. Total Components of Ending Fund Balance				_		-	0.00
		7170	3.00		3.00		5.00
			8.167 801 84		5.808 351 36		4,518,956.88

		•		1	T .	
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						
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					
_	1 05	_				
b. If you are the SELPA AU and are excluding special						
education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Special education pass-through funds				Π		1
(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
		1,220,998.17		1,166,536.99		1,152,296.68
g. Reserve Standard (Greater of Line F3e or F3f)		· · · · ·				
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Expenditure   Description				FOR ALL FUND					
Content   Part	Description	Transfers In	Transfers Out	Transfers In	Transfers Out	Transfers In	Transfers Out	Other Funds	Other Funds
Dire Septicacy Control   100	01 GENERAL FUND	0.00	0.00	7000	7000	0000-0020	7000-7020	5510	3010
The International Control (CHV) (C	Expenditure Detail	0.00	(3,000.00)	0.00	(40,866.61)				
38 TURBER FORTON SPECIAL REPORTS PAID  100						0.00	0.00	0.00	0.00
Description Dots								0.00	0.00
Turn femoralisms   Control   Contr		0.00	0.00	0.00	0.00				
29 GAMERTE ROCKCLES SPECIAL REPORT PLAN  1 set frequentions  1 set						0.00	0.00	0.00	0.00
Special Registration								0.00	0.00
Sect   Security   Se		0.00	0.00	0.00	0.00				
10 - MECHANITOR PROSCITED (CONTROL TO AND THE PROSCITED AND THE						0.00	0.00	0.00	0.00
September Detail   Page   Recombination								0.00	0.00
Size Recordistrict   AUST CERUPATION FUNCE   DOIS   0.00									
11 ADM FUNCTION PLAN									
Properties Deal   Prof.   Secure   Prof.   P								0.00	0.00
First Recomplished		0.00	0.00	0.00	0.00				
22 ORIGINATION FOR CONTROL   0.00						0.00	0.00		
Convention Petel   0.00								0.00	0.00
Chief SourceUses Detail		0.00	0.00	0.00	0.00				
3 OFFITTER SECOND SERVENUE FIND   3000 10	Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Prignostica Data								0.00	0.00
Observed Laboration   Company   Co		3 000 00	0.00	40 866 61	0.00				
16   DEFERENCE MANTENIANCE PIND   100		0,000.00	0.00	10,000.01	0.00	0.00	0.00		
Description Detail								0.00	0.00
Committee Detail		0.00	0.00						
First Recordition		0.00	0.00			0.00	0.00		
Sprend from Data   0.00	Fund Reconciliation							0.00	0.00
Description		0.00	0.00						
Find Recordision		0.00	0.00			0.00	0.00		
Decoration Detail						0.00	0.00	0.00	0.00
Order Sources Uses Detail   Ox00	17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Find Recordition						0.00	0.00		
Expenditure Detail						0.00	0.00	0.00	0.00
Object Sources/Use Detail	18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Find Reconcilation   0.00		0.00	0.00			0.00	0.00		
19 FOUNDATION SPECIAL REVENUE FUND						0.00	0.00	0.00	0.00
Other Source-Uses Detail Find Reconciliation Service Reserve FUND FOR POTAMPOVENT RENEFTS FOR PROCESSING POTAMPOVENT RENE	19 FOUNDATION SPECIAL REVENUE FUND								
Fund Reconcilation  9 a PICAL RESIDER FUND PROTEINING MENT BENEFITS  Expenditive Detail  Other Source-Uses Detail  Fund Reconcilation  Pund Reconcilation  10 a 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		0.00	0.00	0.00	0.00		0.00		
20 SPECIAL RESERVE PUND FOR POSTEME-LOWENT BENEFITS Expenditure Detail Office Sources Uses Detail Office Sources Uses Detail Fund Recordilation   0.00							0.00	0.00	0.00
Other Sources/Uses Detail Fund Recordilation	20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Fund Reconciliation									
18 BUILING FUND						0.00	0.00	0.00	0.00
Other Sources Uses Detail Fund Reconciliation   Double Detail   Double Detail   Double Detail   Double Sources Uses Detail   Doubl	21 BUILDING FUND							0.00	0.00
Fund Reconciliation   2.00   0.00		0.00	0.00						
25 CAPTAL FACILITIES FUND   Expenditure Detail   0.00   0.00   161,947.00   0						0.00	0.00	0.00	0.00
Expenditure Detail								0.00	0.00
Fund Reconciliation	Expenditure Detail	0.00	0.00						
30 STATE SCHOOL BULDING LEASE/PURCHASE FUND   Expenditure Detail   0.00   0.0						0.00	161,947.00	0.00	2.00
Expenditure Detail								0.00	0.00
Fund Reconciliation  Expenditure Detail Other Sources/Uses Detail Fund Reconciliation  10 SPECAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation  10 SPECAL RESERVE FUND FOR REINDE COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation  10 O.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Expenditure Detail	0.00	0.00						
SCOUNTY SCHOOL FACILITIES FUND   Expenditure Detail   0.00   0.						0.00	0.00		
Expenditure Detail   0.00								0.00	0.00
Fund Reconciliation   0.00		0.00	0.00						
10.9 RECAIR RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   Expenditure Detail   0.00   0						0.00	161,036.72		
Expenditure Detail   0.00								0.00	0.00
Other Sources/Uses Detail Fund Reconciliation  19 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation  161,036.72  713,942.00  161,036.72  713,942.00  161,036.72  713,942.00  0.00 0.00 0.00 0.00 0.00 0.00 0.0		0.00	0.00						
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS	Other Sources/Uses Detail		20			0.00	0.00		
Expenditure Detail								0.00	0.00
Other Sources/Uses Detail Fund Reconciliation 51 BOND INTEREST AND REDEMPTION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 54 DEBT SFERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 55 DEBT SFERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 56 DEBT SFERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 58 OUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 59 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail		0.00	0.00						
51 BOND INTEREST AND REDEMPTION FUND   Expenditure Detail   0.00   0.0		0.00	0.00			161,036.72	713,942.00		
Expenditure Detail Other Sources/Uses Detail Fund Reconciliation   0.00								0.00	0.00
Other Sources/Uses Detail Fund Reconciliation									
Fund Reconciliation 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 53 TAX OVERIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 56 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 58 OUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 59 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation O.00 O.00 O.00 O.00 O.00 O.00 O.00 O.00						0.00	0.00		
Expenditure Detail	Fund Reconciliation					550	550	0.00	0.00
Other Sources/Uses Detail Fund Reconciliation	52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Fund Reconciliation 0.00 0.00  53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.						875,889 00	0.00		
53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation 65 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation  67 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail						570,000.00	0.00	0.00	0.00
Other Sources/Uses Detail Fund Reconciliation  56 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Expenditure Detail Other Sources/Uses Detail Other Sources/Uses Detail  0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	53 TAX OVERRIDE FUND								
Fund Reconciliation 0.00 0.00  55 DEBT SERVICE FUND  Expenditure Detail Other Sources/Uses Detail 0.00 0.00 0.00  FUNDATION PERMANENT FUND  Expenditure Detail 0.00 0.00 0.00 0.00  Other Sources/Uses Detail 0.00 0.00 0.00 0.00  To FOUNDATION PERMANENT FUND  Expenditure Detail 0.00 0.00 0.00 0.00  Other Sources/Uses Detail 0.00 0.00 0.00  Other Sources/Uses Detail 0.00 0.00 0.00						0.00	0.00		
DEBT SERVICE FUND   Expenditure Detail   O.00   O						0.00	0.00	0.00	0.00
Expenditure Detail Other Sources/Uses Detail   0.00 0.00   0.00	56 DEBT SERVICE FUND							0.00	2.00
Fund Reconciliation	Expenditure Detail								
FOUNDATION PERMANENT FUND						0.00	0.00	0.00	0.00
Expenditure Detail         0.00         0.00         0.00           Other Sources/Uses Detail         0.00         0.00	57 FOUNDATION PERMANENT FUND							0.00	0.00
		0.00	0.00	0.00	0.00				
	Other Sources/Uses Detail Fund Reconciliation						0.00	0.00	0.00

			FOR ALL FUND	S				
Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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		0.00	
Fund Reconciliation 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND							0.00	0.00
	0.00	0.00						
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00		0.00	0.00
							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

			FOR ALL FUND					
Description	Direct Costs Transfers In 5750	- Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	(3,000.00)	0.00	(32,618.00)	0.00	0.00		
Fund Reconciliation					0.00	0.00		
08 STUDENT ACTIVITY SPECIAL REVENUE FUND	0.00	0.00	2.22	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	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	0.00	0.00	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 Fund Reconciliation					0.00	0.00		
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail Other Sources/Uses Detail	3,000.00	0.00	32,618.00	0.00	0.00	0.00		
Fund Reconciliation					0.00	0.00		
14 DEFERRED MAINTENANCE FUND	0.00	0.00						
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			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			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 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 Fund Reconciliation						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 Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation					3.00			
25 CAPITAL FACILITIES FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			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	5.55			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 Fund Reconciliation					0.00	0.00		
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			2.22	745.004.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	715,904.00		
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					878,538.76	0.00		
Fund Reconciliation					2.0,000.70	0.00		
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								

			FOR ALL FUND					
	Direct Costs Transfers In 5750	s - Interfund Transfers Out 5750	Indirect Cos Transfers In 7350	ts - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Description 61 CAFETERIA ENTERPRISE FUND	3730	3730	7550	7550	0300-0323	7000-7023	3310	3010
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	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	0.00	0.00	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			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		

# July 1 Budget 2021-22 Budget Workers' Compensation Certification

09 61978 0000000 Form CC

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							_
ANN	IUAL CERTIFICATION REGARDING S	SELF-INSURED WORKERS	S' COMPENSA	TION CLAIMS	<u> </u>		
insui to th gove	suant to EC Section 42141, if a school or red for workers' compensation claims, t e governing board of the school district erning board annually shall certify to the ded to reserve in its budget for the cost	the superintendent of the so t regarding the estimated ac e county superintendent of s	chool district an	nnually shall punded cost of	rovide inform those claims	nation s. The	
To th	ne County Superintendent of Schools:						
()	Our district is self-insured for workers' Section 42141(a):	compensation claims as de	efined in Educa	ition Code			
	Total liabilities actuarially determined:			\$			
	Less: Amount of total liabilities reserve	ed in hudget:		\$			
	Estimated accrued but unfunded liabili	<del>-</del>		\$ \$	0.00		
( <u>X</u> )	This school district is self-insured for withrough a JPA, and offers the following Schools Insurance Authority, 9800 Old	g information:		,			
()	This school district is not self-insured f	for workers' compensation	claims.				
Signed			Date of Meetin	ıq:			
S	Clerk/Secretary of the Governing Board (Original signature required)			S			
	For additional information on this certif	fication, please contact:					
Name:	Sean Martin						
Title:	Assistant Superintedent						
Telephone:	530-672-4803						

smartin@rescueusd.org

E-mail:

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.

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#### 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
, r		
District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4):	3,336	
ı		
District's ADA Standard Percentage Level:	1.0%	

#### 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 b	een overestimated b	by more than the	standard percentage	e level for the first prior year
-----	----------------	----------------------	---------------------	------------------	---------------------	----------------------------------

	Explanation: (required if NOT met)	
1b.	STANDARD MET - Funded A	DA 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)

#### **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):	3,336	
District's Enrollment Standard Percentage Level:	1.0%	

#### 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.

			Enrollment Variance Level	
	Enrollmer	nt	(If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	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	Met
Second Prior Year (2019-20)				
District Regular	3,633	3,610		
Charter School				
Total Enrollment	3,633	3,610	0.6%	Met
First Prior Year (2020-21)				
District Regular	3,534	3,426		
Charter School				
Total Enrollment	3,534	3,426	3.1%	Not Met
Budget Year (2021-22)			_	
District Regular	3,457			
Charter School				
Total Enrollment	3,457			

#### 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 declinging enrollment and current enrollment packets.

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

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### 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%).

Enrollment

#### 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.

	P-Z ADA	Enrollment	
	Estimated/Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Criterion 2, Item 2A)	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%):

P-2 A D A

# 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.

99.0%

	Estimated P-2 ADA	Enrollment		
	Budget	Budget/Projected		
Fiscal Year	(Form A, Lines A4 and C4)	(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.

<sup>1</sup> 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.

Prior Year

(2020-21)

### Projected LCFF Revenue

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	<u> </u>	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 L (Step 1d plus Step 2c)	evel	4.99%	-1.94%	2.08%
	LCFF Revenue St.	andard (Step 3, plus/minus 1%):	3.99% to 5.99%	-2.94% to94%	1.08% to 3.08%
		, , ,,			

**Budget Year** 

(2021-22)

1st Subsequent Year

(2022-23)

2nd Subsequent Year

(2023-24)

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### 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**

Projected Local Property Taxes (Form 01, Objects 8021 - 8089) Percent Change from Previous Year

Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
(2020-21)	(2021-22)	(2022-23)	(2023-24)
12,378,299.00	12,378,299.00	12,378,299.00	12,378,299.00
	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	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(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 Pro	ojected Change in LCFF Revenue:	4.81%	-2.19%	1.91%
	LCFF Revenue Standard:	3.99% to 5.99%	-2.94% to94%	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.

Estimated/Unaudited Actuals - Unrestricted

(Resources 0000-1999) Ratio

	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits
Fiscal Year	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	to Total Unrestricted Expenditures
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%

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

Ratio

#### 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.

Budget - Unrestricted (Resources 0000-1999)

Salaries and Benefits Total Expenditures

(Form 01, Objects 1000-3999) of Unrestricted Salaries and Benefits (Form 01, Objects 1000-7499) to Total Unrestricted Expenditures Fiscal Year (Form MYP, Lines B1-B3) (Form MYP, Lines B1-B8, B10) Status 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.

of

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)
(

### **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

- Contacted of Calculated.	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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%):	01% 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 vears. 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) Budget Year (2021-22) 1st Subsequent Year (2022-23) 2nd Subsequent Year (2023-24)

6,261,531.71		
3,299,099.20	-47.31%	Yes
3,016,557.00	-8.56%	Yes
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) Budget Year (2021-22) 1st Subsequent Year (2022-23) 2nd Subsequent Year (2023-24)

2,219,274.14		
2,414,203.00	8.78%	No
1,614,203.00	-33.14%	Yes
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) Budget Year (2021-22) 1st Subsequent Year (2022-23) 2nd Subsequent Year (2023-24)

2,373,418.13		
1,198,412.69	-49.51%	Yes
829,956.00	-30.75%	Yes
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

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Status

Met

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

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

Amount

5,345,338.00

Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)

First Prior Year (2020-21) Budget Year (2021-22) 1st Subsequent Year (2022-23) 2nd Subsequent Year (2023-24)

2nd Subsequent Year (2023-24)

Object Range / Fiscal Year

F B

5,624,787.39		
4,047,217.76	-28.05%	Not Met
3,488,333.00	-13.81%	Not Met
3,330,312.00	-4.53%	Met

0.00%

Percent Change

Over Previous Yea

### 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	

7027, 7420, and 7690)
b. Plus: Pass-through Revenues
and Apportionments
(Line 1b, if line 1a is No)

c. Net Budgeted Expenditures and Other Financing Uses

Explar (required in and Other

38,648,928.04			
	3% Required	Budgeted Contribution <sup>1</sup>	
	Minimum Contribution	to the Ongoing and Major	
0.00	(Line 2c times 3%)	Maintenance Account	Status
38,648,928.04	1,159,467.84	1,211,790.50	Met

<sup>1</sup> 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:

	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])  Other (explanation must be provided)
nation: FNOT met is marked)	

1.0%

### 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.

- 1. District's Available Reserve Amounts (resources 0000-1999)
  - a. Stabilization Arrangements
  - (Funds 01 and 17, Object 9750) b. Reserve for Economic Uncertainties
  - (Funds 01 and 17, Object 9789)
  - c. Unassigned/Unappropriated
  - (Funds 01 and 17, Object 9790)
  - d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)
  - e. Available Reserves (Lines 1a through 1d)
- 2. Expenditures and Other Financing Uses
  - a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)
  - b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)
  - c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)
- District's Available Reserve Percentage
  (Line 1e divided by Line 2c)

Third Prior Year	Second Prior Year	First Prior Year	
(2018-19)	(2019-20)	(2020-21)	
0.00	0.00	0.00	
1,144,858.75	1,129,354.70	1,231,060.00	
0.00	0.00	0.00	
0.00	0.00	0.00	
1,144,858.75	1,129,354.70	1,231,060.00	
38,163,930.54	37,647,917.33	41,035,327.63	
		0.00	
38,163,930.54	37,647,917.33	41,035,327.63	
3.0%	3.0%	3.0%	

District's Deficit Spending S	Standard Percentage Levels
	(Line 3 times 1/3):

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.

1.0%

<sup>2</sup>A 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.

	Net Change in Unrestricted Fund Balance	Total Unrestricted Expenditures and Other Financing Uses	Deficit Spending Level (If Net Change in Unrestricted Fund	
Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000-7999)	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.

### 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 <sup>1</sup>	D	istrict 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	

<sup>&</sup>lt;sup>1</sup> 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):

3,362

District's Fund Balance Standard Percentage Level:

1.0%

### 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.

Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)

Beginning Fund Balance Variance Level

Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
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			

<sup>&</sup>lt;sup>2</sup> 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
	vears.

Explanation: (required if NOT met)

California Dept of Education
SACS Financial Reporting Software - 2021.1.0
File: cs-a (Rev 02/26/2021)

#### 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	D	istrict 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.

<sup>&</sup>lt;sup>3</sup> 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	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.	3,336	3,300	3,290
Subsequent Years, Form MYP, Line F2, if available.)			
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):

1	Do you choose to	avelude from th	a recense calculation	the nace through funde	s distributed to SELPA members?	

Yes

f you are the SELPA AU and are excluding special education pass-through fun-	ds:
a. Enter the name(s) of the SELPA(s):	

 Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

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

#### 10B. Calculating the District's Reserve Standard

2.

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.

- 1. Expenditures and Other Financing Uses
- (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- 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)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent
  (Line B3 times Line B4)
- 6. Reserve Standard by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)
- 7. District's Reserve Standard (Greater of Line B5 or Line B6)

1st Subsequent Year	2nd Subsequent Year
(2022-23)	(2023-24)
38,884,566.48	38,409,889.48
38,884,566.48	38,409,889.48
3%	3%
1,166,536.99	1,152,296.68
0.00	0.00
1,166,536.99	1,152,296.68
	38,884,566.48 38,884,566.48 38,884,566.48 3% 1,166,536.99 0.00

<sup>&</sup>lt;sup>2</sup> 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.

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### 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.

	e Amounts	Budget Year	1st Subsequent Year	2nd Subsequent Year
(Unres	ricted resources 0000-1999 except Line 4):	(2021-22)	(2022-23)	(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)

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SUPI	PLEMENTAL INFORMATION
DATA I	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
<b>S</b> 1.	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?  Yes
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?  No
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?  No
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:

Status

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#### S5. Contributions

Description / Fiscal Year

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.

Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)

District's Contributions and Transfers Standard: or -\$

Amount of Change

-10.0% to +10.0% or -\$20,000 to +\$20,000

Percent Change

### 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.

Projection

First Prior Year (2020-21)									
(2020 2.)	(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 Project	ed Contributions, Transfers, and Capital Projects								
GOD: Glatag of the Blothlot of Foject	sa contributiono, francioro, ana capitar i rojecto								
DATA ENTRY: Enter an explanation if No	Met for items 1a-1c or if Ves for item 1d								
DATA ENTRY: Enter all explanation in No	Wet for Refine Ta-10 of it Tee for Refit Ta.								
1a. MET - Projected contributions ha	ve not changed by more than the standard for the budget and two s	subsequent fiscal years							
ra. MET Trojected contributions na	o not onangou by more than the standard for the budget and two c	abooquoni nosai yours.							
Evolunation:									
Explanation:									
Explanation: (required if NOT met)									
(required if NOT met)	not changed by more than the standard for the hudget and two su	hearuant fiscal years							
(required if NOT met)	not changed by more than the standard for the budget and two su	bsequent fiscal years.							
(required if NOT met)	not changed by more than the standard for the budget and two su	bsequent fiscal years.							
(required if NOT met)	not changed by more than the standard for the budget and two su	bsequent fiscal years.							
(required if NOT met)  1b. MET - Projected transfers in have	not changed by more than the standard for the budget and two su	bsequent fiscal years.							
(required if NOT met)  1b. MET - Projected transfers in have  Explanation:	not changed by more than the standard for the budget and two su	bsequent fiscal years.							
(required if NOT met)  1b. MET - Projected transfers in have	not changed by more than the standard for the budget and two su	bsequent fiscal years.							
(required if NOT met)  1b. MET - Projected transfers in have  Explanation:	not changed by more than the standard for the budget and two su	bsequent fiscal years.							

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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 proj	jects that may impact the general fund operational budget.
	Project Information: (required if YES)	

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### S6. Long-term Commitments

Identify all existing and new multiyear commitments<sup>1</sup> 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-te	rm Commitments			
DATA ENTRY: Click the appropriate bu	utton in item	1 and enter data in all columns of iten	ո 2 for applicable long-term cor	nmitments; there are no extractions in this	section.
Does your district have long-te     (If No, skip item 2 and Section			es		
If Yes to item 1, list all new and than pensions (OPEB); OPEB			nual debt service amounts. Do	not include long-term commitments for po	stemployment benefits other
Type of Commitment	# of Years Remaining		CS Fund and Object Codes Us	ed For: ebt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases	40	ED 25/0004 ED 40/ Obit 0022	ED 50 7400/740	4	44.005.000
Certificates of Participation General Obligation Bonds	19 11	FD 25/8681 FD 49/ Objt 8622 FD 51 86xx	FD 52 7433/743 FD 51 7433/743		11,085,000 19,988,515
Supp Early Retirement Program	- ' '	I D 31 doxx	1 0 31 7433/743	· · ·	19,300,313
State School Building Loans					
Compensated Absences	1	FD 01/ Objt 8011	FD 01 / Objt 2xx	x/3xxx	58,375
Other Long-term Commitments (do no	t include OF	PEB):			
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		(, , ,	(1. 5.1)	()	(:)
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 (contin	nued):			1	
Total Annual	•		3,072,662	3,176,990	3,291,941
Has total annual pa	ayment inci	reased over prior year (2020-21)?	Yes	Yes	Yes

S6B.	Comparison of the Distric	t's Annual Payments to Prior Year Annual Payment				
DATA	DATA ENTRY: Enter an explanation if Yes.					
1a.	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 Decrease	s 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 no	t 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)					

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### 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. I	dentification of the District's Estimated Unfunded Liability for Post	employment Bene	fits Other t	than Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applica	able items; there are	no extraction:	s in this section except the budget year d	ata 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 their own benefits:	eligibility criteria and	amounts, if a	any, that retirees are required to contribute	e toward
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?				
	<ul> <li>Indicate any accumulated amounts earmarked for OPEB in a self-insurance governmental fund</li> </ul>	e or		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	Budget Ye (2021-22		1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
J.	OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement     Method	(2021-22	,	(2022-20)	(2020-24)
	<ul> <li>OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)</li> </ul>		0.00		
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) d. Number of retirees receiving OPEB benefits				

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C7D	Identification of the District's Unfunded Lightlifu for Calf Insurance	Dragrama		
5/B.	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 applications	able items; there are no extractio	ns in this section.	
1.	Does your district operate any self-insurance programs such as workers' con employee health and welfare, or property and liability? (Do not include OPEB covered in Section S7A) (If No, skip items 2-4)			
2.	Describe each self-insurance program operated by the district, including deta actuarial), and date of the valuation:	ills for each such as level of risk i	retained, funding approach, basis for valu	uation (district's estimate or
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs			
4.	Self-Insurance Contributions	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	a. Required contribution (funding) for self-insurance programs	,	, , , , , , , , , , , , , , , , , , , ,	( =====================================
	b. Amount contributed (funded) for self-insurance programs			

### 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.

	superintendent.	,	·		•		
S8A. (	Cost Analysis of District's Labor Agre	eements - Certificated (Non-ma	anagement) Em	ployees			
DATA	ENTRY: Enter all applicable data items; the	re are no extractions in this section.					
		Prior Year (2nd Interim) (2020-21)	Budget (2021		1st Subsequent Year (2022-23)		2nd Subsequent Year (2023-24)
	Number of certificated (non-management) full-time-equivalent (FTE) positions  18			190.6		179.6	169.6
Certifi 1.	cated (Non-management) Salary and Ber Are salary and benefit negotiations settled	_		Yes			
		the corresponding public disclosure filed with the COE, complete question					
	If Yes, and have not be	the corresponding public disclosure een filed with the COE, complete qu	documents estions 2-5.				
	If No, identi	ify the unsettled negotiations including	ng any prior year ι	ınsettled negotiati	ons and then complete questio	ns 6 and 7.	
Negoti	ations Settled						
2a.	Per Government Code Section 3547.5(a)	, date of public disclosure board me	eting:	May 25, 202	21		
2b.	Per Government Code Section 3547.5(b) by the district superintendent and chief bu	usiness official?		Yes			
	If Yes, date	of Superintendent and CBO certific	ation:	May 25, 202	21		
3.	Per Government Code Section 3547.5(c) to meet the costs of the agreement?	, was a budget revision adopted		Yes			
	<u> </u>	of budget revision board adoption:		May 25, 202	21		
4.	Period covered by the agreement:	Begin Date: Jul	01, 2021	End	d Date: Jun 30, 2023		
5.	Salary settlement:		Budget (2021		1st Subsequent Year (2022-23)		2nd Subsequent Year (2023-24)
	Is the cost of salary settlement included in projections (MYPs)?	n the budget and multiyear	Ye	S	Yes		Yes
		One Year Agreement					
	Total cost of	of salary settlement					
	% change i	n salary schedule from prior year or					
	Total cost o	Multiyear Agreement of salary settlement					
		n salary schedule from prior year text, such as "Reopener")					
	Identify the	source of funding that will be used t	to support multives	ar salary commitm	nents:	·	
		restricted general fund					

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<u>Negoti</u>	ations 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		, , , , , , , , , , , , , , , , , , , ,	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Health and Welfare (H&W) Benefits	(2021-22)	(2022-23)	(2023-24)
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			
Cartifi	cated (Non-management) Prior Year Settlements		1	
	y 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:			·
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	(2021-22)	(2022-23)	(2023-24)
4	And other 9 columns adjustments included in the budget and MVDc2	V	Van	V
1. 2.	Are step & column adjustments included in the budget and MYPs?  Cost of step & column adjustments	Yes	Yes	Yes
3.	Percent change in step & column over prior year			
0.	Toront change in stop a column ever phor your		I	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Attrition (layoffs and retirements)	(2021-22)	(2022-23)	(2023-24)
1.	Are savings from attrition included in the budget and MYPs?			
2	Are additional HRW handite for those laid off as satisfied ampleyees			
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			
	•			
Cortifi	cated (Non-management) - Other			
	rer significant contract changes and the cost impact of each change (i.e., clas	s size, hours of employment, leave	of absence, bonuses, etc.):	
			,	
	9			

S8B.	Cost Analysis of District's Labo	r Agreements - Classified (Non-mar	nagement) Emp	oloyees		
DATA	ENTRY: Enter all applicable data iten	ns; there are no extractions in this section.				
		Prior Year (2nd Interim) (2020-21)	Budge (202		1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	er of classified (non-management) ositions	163.2		161.7	15	8.7 158.7
Classified (Non-management) Salary and Benefit Negotiations  1. Are salary and benefit negotiations settled for the budget year?  If Yes, and the corresponding public disclosur have been filed with the COE, complete quest			documents	Yes		
	If Yes have	s, and the corresponding public disclosure not been filed with the COE, complete qu	documents estions 2-5.			
If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 6 and					and 7.	
<u>Negoti</u> 2a.	ations Settled Per Government Code Section 354 board meeting:	17.5(a), date of public disclosure		May 25, 2	021	
				Yes May 25, 2	021	
Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?      If Yes, date of budget revision board adoption:				Yes May 25, 2	021	
4.	Period covered by the agreement:	Begin Date:		E	ind Date:	
5.	Salary settlement:		Budge (202		1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Is the cost of salary settlement incluprojections (MYPs)?	uded in the budget and multiyear				
	Total	One Year Agreement  cost of salary settlement				
	% ch	nange in salary schedule from prior year or				
	Total	Multiyear Agreement  I cost of salary settlement				
		nange in salary schedule from prior year enter text, such as "Reopener")				
Identify the source of funding that will be used to support multiyear salary commitments:						
	LCFI	F - General Fund				
Negoti	ations Not Settled					
6.	Cost of a one percent increase in s	alary and statutory benefits				
			Budge (202		1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7.	Amount included for any tentative s	salary schedule increases				

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Classif	ied (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1.	Are costs of H&W benefit changes included in the budget and MYPs?			
1. 2.	Total cost of H&W benefits			
2. 3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
			-	·
	ied (Non-management) Prior Year Settlements			
Are any	new costs from prior year settlements included in the budget?			1
	If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:			
		<b>-</b>		
Classif	ind (Non management) Ston and Column Adjustments	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Classii	ied (Non-management) Step and Column Adjustments	(2021-22)	(2022-23)	(2023-24)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	103	103	103
3.	Percent change in step & column over prior year			
				·
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Classif	ied (Non-management) Attrition (layoffs and retirements)	(2021-22)	(2022-23)	(2023-24)
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?			
	included in the budget and with 3:			
Classif	ied (Non-management) - Other			
List oth	er significant contract changes and the cost impact of each change (i.e., hou	rs of employment, leave of absenc	e, bonuses, etc.):	
	<del></del>			

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S8C.	Cost Analysis of District's Lal	oor Agree	ements - Management/Superv	isor/Confidential Employees	3	
DATA	ENTRY: Enter all applicable data it	ems; 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)
	er of management, supervisor, and ential FTE positions		29.4	30.4	30	.4 30.4
		Yes, comp	lete question 2.	n/a g any prior year unsettled negotia	ations and then complete questions 3 a	and 4.
Negot 2.	If r iations Settled Salary settlement:	n/a, skip th	e remainder of Section S8C.	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	%	tal cost of	salary settlement salary schedule from prior year ext, such as "Reopener")			
Negot	iations Not Settled				1	
<ul><li>3.</li><li>4.</li></ul>	Cost of a one percent increase in  Amount included for any tentative			Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	gement/Supervisor/Confidential h and Welfare (H&W) Benefits		,	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. 2. 3. 4.	Are costs of H&W benefit change Total cost of H&W benefits Percent of H&W cost paid by em Percent projected change in H&	ıployer				
	gement/Supervisor/Confidential and Column Adjustments		,	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. 2. 3.	Are step & column adjustments i Cost of step and column adjustm Percent change in step & column	nents	Ţ	Yes	Yes	Yes
	gement/Supervisor/Confidential Benefits (mileage, bonuses, etc.	)	ı	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. 2.	Are costs of other benefits included Total cost of other benefits	led in the b	oudget and MYPs?			

Percent change in cost of other benefits over prior year

Rescue Union Elementary El Dorado County

#### 2021-22 July 1 Budget General Fund School District Criteria and Standards Review

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### 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.

 ${\sf DATA\ ENTRY:\ Click\ the\ appropriate\ Yes\ or\ No\ button\ in\ item\ 1,\ and\ enter\ the\ date\ in\ item\ 2.}$ 

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

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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.

<b>A</b> 1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No	
A2.	Is the system of personnel position control independent from the payroll system?	Yes	
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)	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?	No	
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?	No	
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No	
A7.	Is the district's financial system independent of the county office system?	No	
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)	No	
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No	
۷hen ہ	providing comments for additional fiscal indicators, please include the item number applicable to each commen	nt.	
	Comments: (optional)		

**ITEM#: 8** 

**DATE:** June 8, 2021

### 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 approve the Statement of Reasons for Assigned and Unassigned Ending Fund Balances above the State Recommended Minimum Level.

# 2021-22 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

Combin	ed Assigned and Unassigned Fund Balances		
Fund	Fund Description	2021-22 Budget	
01	Conoral Fund/County School Sorvice Fund	¢0 167 000 00	Fund 01 Objects 0790/0790/0700
01	General Fund/County School Service Fund		Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Fund 17 Objects 9780/9789/9790
		·	,
	Total Assigned and Unassigned Fund Balance	\$8,167,802.00	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
	Less: District's Reserve Standard amount	\$1,220,998.00	Form 01CS Line 10B-7
	Fund Balance that Requires a Statement of Reasons	\$6,946,804.00	

Reasons	Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level					
Form	Fund	2	021-22 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 Textbbok 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			

**ITEM #: 9** 

**DATE:** June 22, 2021

## RESCUE UNION SCHOOL DISTRICT

**AGENDA ITEM:** Certification of District Signatures

# **BACKGROUND:**

Pursuant to Education Code Section 35143, 42632, 42633 and District Board Bylaw 9100, the annual Governing Board shall authorize signatures at the annual organizational meeting.

# **STATUS:**

The attached Certification of Signatures reflects a change in Superintendent.

# **FISCAL IMPACT:**

N/A

# **BOARD GOAL:**

N/A

# **RECOMMENDATION:**

District administration recommends the Board of Trustees approve the Certification of Signatures.

# **Certification of Signatures**

# **Rescue Union School District**

### Name of School District

As clerk/secretary to the governing board of the above named school district, I certify that the signatures shown below in Column 1 are of the members of the governing board. I certify that the signatures as shown in column 2 are the verified signatures of the person or persons authorized to sign notices of employment, contracts and orders drawn on the funds of the district. These certifications are made in accordance with the provision of Education Code Sections:

> K-12 Districts: 35143, 42632, and 42633 Community College Districts: 72000, 85232, and 85233

If persons authorized to sign orders as shown in Column 2 are unable to do so, the law requires the signatures of the

	natures are valid for the period of June 22, 2021 to December 202
in accordance with governing board approval dated.	June 22, 2021.
Column 1 Signatures of Members of the Governing Board	Signatures of Personnel and/or Members of Governing Board authorized to sign Orders for Salary, or Commercial Payments, Notices of Employment and Contracts.
Signature:	Signature:
Typed Name:	Typed Name:
Nancy Brownell Title:	Jim Shoemake
President of the Board of Trustees/Education	Superintendent
Cimeton	- Louis tons
Signature:	Signature:
Typed Name: Suzanna George	Typed Name:  Dustin Haley
Title: Clerk/Secretary of the Board of Trustees/Education	Title Director of Curriculum and Instruction
Signature:	Signature:
Typed Name: Michael Gordon	Typed Name:
Title: Vice President of the Board of Trustees/Education	Title
Signature:	Signature:
Typed Name: Tagg Neal	Typed Name:
Title: Member of the Board of Trustees/Education	Title
Signature:	Signature:
Typed Name: Kim Whte	Typed Name:
Title: Member of the Board of Trustees/Education	Title
Signature:	Signature:
Typed Name:	Typed Name:
Title:	Title
Signature:  Clerk/Secretary to the Board	