RANCHO SANTA FE SCHOOL DISTRICT

2020-21 Estimated Actuals
2021-22 Budget

Board Approval Date:
June 17, 2021

Fund Overview
Spending by Program/Category

Board Approval Date:
June 17, 2021

Rancho Santa Fe School District

2020 - 2021 Estimated Actuals

2021 - 2022 Budget Proposal

	20-21 Adopted Budget	20-21 Second Interim	20-21 Estimated Actuals	21-22 Budget Proposal	20-21 Estimated Actuals Changes
			Revenues		
LCFF & EPA	$ 248,717	$ 265,203	$ 265,203	$ 265,203	
Property Taxes	$ 9,747,591	$ 10,034,416	$ 10,034,440	$ 10,344,992	Increased $24 for in-lieu taxes
RSFEF	$ 650,000	$ 700,000	$ 700,000	$ 800,000	Final amount on 6/4
Federal	$ 99,328	$ 288,932	$ 288,932	$ 99,901	
Title I Allocation (Federal) - new			$ 90,928	$ 90,928	
Title II Allocation (Federal) - new			$ 13,105	$ 13,105	
Other State	$ 168,878	$ 207,043	$ 209,186	$ 197,453	Increased $2,143 for previous yr revenues
Strs on Behalf	$ 586,307	$ 586,307	$ 586,307	$ 553,200	
SPED (all)	$ 235,665	$ 318,052	$ 318,052	$ 305,270	
Other Local	$ 115,000	$ 129,475	$ 134,158	$ 90,332	Increased $3,683 due to interest + $1K Garden Club
Transfer from Fund 17			$ 99,000		Technology transfer
Total Revenues	**$ 11,851,486**	**$ 12,529,428**	**$ 12,739,311**	**$ 12,760,384**	
One-time Funding Allocations or Grants					
ESSER II (Federal - must be Title 1)			$ 282,197		Funds expensed in 20-21
ESSER III (Federal - must be Title 1)				$ 644,464	(Won't be reflected in SACS until 1st Interim)
ELO Grant (State)			$ 155,304	$ 155,304	All expenditures will be in 21-22
IPI Grant (State)			$ 147,466		Funds expensed in 20-21
Total Revenues w/ one-time funding			**$ 13,324,278**	**$ 13,560,152**	
			Expenditures		
Certificated	$ 5,213,857	$ 5,295,491	$ 5,391,982	$ 5,761,141	2% increase ($96,491)
Classified	$ 1,857,481	$ 1,902,256	$ 1,934,259	$ 2,013,679	2% increase ($32,003)
Employee Benefits	$ 2,478,907	$ 2,493,084	$ 2,522,127	$ 2,925,421	Raise Impact ($29,043)
Strs on Behalf	$ 586,307	$ 586,307	$ 586,307	553,200	
Books & Supplies	$ 495,684	$ 617,850	$ 1,066,348	$ 518,600	Increased $448,498 for technology replacement*
Services and Other Operating	$ 1,086,771	$ 1,221,193	$ 1,166,193	$ 1,111,000	Reduced special ed services $55K
Capital Outlay		$ 52,000			Reduced capital outlay $52K
Set Asides**			$ 409,316	$ 409,316	
Total Expenditures	**$ 11,719,007**	**$ 12,168,181**	**$ 13,076,532**	**$ 13,292,357**	
Net Loss without one-time funds			**$ (337,221)**	**$ (531,973)**	
Net Gain with one-time funds			**$ 247,746**	**$ 267,795**	

			$ 157,537		add back in the amount for the 2% increase
Beginning of the Year Balance	**$ 1,576,662**	**$ 1,576,662**	**$ 1,576,662**	**$ 1,981,945**	
Ending Balance	**$ 1,709,141**	**$ 1,937,909**	**$ 1,981,945**	**$ 2,249,740**	
Surplus	**$ 132,479**	**$ 361,247**	**$ 405,283**	**$ 267,795**	

****Set Asides:**	
Technology - $110K	
Deferred Maintenance - $220K	
OPEB - $79,316	
$409,316	
***Tech Replacement**	$ 460,000.00
Reserves	$ (99,000.00)
ESSER II	$ (282,197.00)
General Fund	$ (78,803.00)

New & 1X Fund Expenditures Per Restrictions

Title I: Applied toward Intervention Teacher Salaries

Title II: Must be spent on Teacher Professional Development

ESSER II: More flexible-spent replacing Student iPads

ESSER III: Waiting for approved expenditure guidelines. Expecting a portion must be spent on intervention or learning opportunities. Remaining portion will be more flexible.

ELO (Expanded Learning Opportunities): Restrictive fund – Provide additional learning opportunities and/or staffing to support students in need academically and/or emotionally.

IPI (In-person instruction): Awarded to school's offering in-person instruction. Funds used to provide teachers and staff a 2020-21 raise.

Posted: 6/9/21

Rancho Santa Fe School District
2021-22 Proposed Budget by Program/Category

Program/Category	FT Equivalent	Headcount	Salary	All Benefits	Materials/ Supplies	Travel/Conf/ Membership	Prof Services & Operations	Totals
ELEMENTARY								
Homeroom Teachers	21.00	21.00	$ 1,975,087	$ 646,811	$ 10,500			$ 2,632,398
Intervention Teachers	4.00	4.00	$ 412,692	$ 132,020	$ 1,000			$ 545,712
Elementary - Engineering	0.40	1.00	$ 38,842	$ 13,905	$ 2,500			$ 55,247
Elementary - Kindergarten Electives Hourly		1.00	$ 6,000	$ 656	$ 250			$ 6,906
Textbooks/Curriculum Adoption					$ 8,000			$ 8,000
Other Books					$ 10,000			$ 10,000
Elementary - Instructional & Materials					$ 68,181		$ 25,000	$ 93,181
Science Discovery					$ 3,500		$ 9,000	$ 12,500
Assemblies/Author Visits/Experiences							$ 12,000	$ 12,000
Garden Club - carryover					$ 1,100			$ 1,100
Totals:	**25.40**	**27.00**	**$ 2,432,621**	**$ 793,391**	**$ 105,031**	**$ -**	**$ 46,000**	**$ 3,377,043**
MIDDLE SCHOOL								
Middle - ELA	5.00	5.00	$ 469,983	$ 155,467	$ 1,250			$ 626,700
Middle - History	2.50	3.00	$ 274,806	$ 91,784	$ 750			$ 367,339
Middle - Math	3.00	3.00	$ 282,573	$ 93,402	$ 750			$ 376,725
Middle - Science	3.00	3.00	$ 285,488	$ 94,009	$ 10,000			$ 389,497
Middle - Spanish	1.00	1.00	$ 92,249	$ 30,729	$ 250			$ 123,228
Middle - Intervention (ELO supported)	1.00	1.00	$ 77,685	$ 27,696	$ 250			$ 105,631
Athletics			$ 75,000	$ 16,622.50	$ 3,000		$ 25,000	$ 119,623
Textbooks/Curriculum Adoption					$ 5,638			$ 5,638
Other Books					$ 7,500			$ 7,500
MS -Instructional & Materials					$ 48,181		$ 15,000	$ 63,181
Assemblies/Author Visits/Experiences					$ 2,000		$ 10,000	$ 12,000
Totals:	**15.50**	**$ 16**	**$ 1,557,784**	**$ 509,710**	**$ 79,569**	**$ -**	**$ 50,000**	**$ 2,197,063**
SHARED ELECTIVES								
Art	1.00	1.00	$ 83,509	$ 28,909	$ 13,000			$ 125,418
Computer/Engineering	1.00	1.00	$ 100,988	$ 32,550	$ 5,000			$ 138,538
Drama	1.00	1.00	$ 66,031	$ 25,268	$ 7,500		$ 5,000	$ 103,799
Music	1.00	1.00	$ 92,248	$ 30,729	$ 7,000		$ 1,000	$ 130,977
Music - Hourly		3.00	$ 40,000	$ 8,332				$ 48,332
Physical Education	1.68	2.00	$ 172,299	$ 58,918	$ 2,500			$ 233,717
Robotics			$ 30,000	$ 6,749	$ 10,000	$ 2,500	$ 15,000	$ 64,249
Stipends			$ 73,000	$ 15,206				$ 88,206
ELO Extended Program (ELO supported)			$ 16,000	$ 3,333	$ 2,000			$ 21,333
Totals:	**5.68**	**9.00**	**$ 674,075**	**$ 209,994**	**$ 47,000**	**$ 2,500**	**$ 21,000**	**$ 954,569**
SPECIAL EDUCATION								
Special Education - Aide	10.00	10.00	$ 336,874	$ 220,386				$ 557,260
Special Education - Director	1.00	1.00	$ 136,041	$ 39,851				$ 175,892
Special Education - Occupational Therapist	0.50	1.00	$ 51,019	$ 28,315				$ 79,334
Special Education - SLP	1.00	1.00	$ 71,857	$ 26,482				$ 98,339
Special Education - Teacher (One teacher - ELO supported)	4.00	4.00	$ 331,127	$ 114,574				$ 445,701
Special Education - Transportation							$ 38,000	$ 38,000

Rancho Santa Fe School District
2021-22 Proposed Budget by Program/Category

Special Education - Materials/Supplies & Services					$ 10,000	$ 2,000	$ 150,000	$ 162,000
Summer School			$ 14,000	$ 4,610				$ 18,610
Totals:	16.50	17.00	$ 940,918	$ 434,218	$ 10,000	$ 2,000	$ 188,000	$ 1,575,136
SUPPORT STAFF - SCHOOL								
School Administration	2.00	2.00	$ 248,049	$ 74,548				$ 322,597
School Site Support	2.00	2.00	$ 147,456	$ 71,585				$ 219,041
Counselor	1.00	1.00	$ 71,857	$ 26,482				$ 98,339
Nurse	1.00	1.00	$ 62,249	$ 32,013	$ 2,000			$ 96,262
Instructional Aide (ELO supported)	1.00	1.00	$ 30,586	$ 21,586				$ 52,172
Paraprofessionals	6.50	7.50	$ 239,998	$ 170,231				$ 410,230
Substitutes			$ 125,000	$ 26,038				$ 151,038
Totals:	13.50	14.50	$ 925,195	$ 422,482	$ 2,000	$ -	$ -	$ 1,349,677
DISTRICT OFFICE & OPERATIONS								
Superintendent	1.00	1.00	$ 205,000	$ 54,216				$ 259,216
Superintendent/Business Support	1.00	1.00	$ 72,587	$ 35,417				$ 108,004
Business Office	2.50	2.50	$ 230,398	$ 110,412				$ 340,810
Technology	3.75	4.00	$ 385,329	$ 172,945	$ 95,000		$ 45,000	$ 698,274
Technology - School Infrastructure (non-teaching)					$ 60,000		$ 45,000	$ 105,000
Technology - Summer Help		1.00	$ 6,000	$ 656				$ 6,656
Facilities	6.00	6.00	$ 344,914	$ 181,981	$ 60,000		$ 75,000	$ 661,895
Facilities - Summer Routine Maintanance Projects (no gym)							$ 60,000	$ 60,000
Audit							$ 10,500	$ 10,500
Communications (Cell Phone)							$ 10,000	$ 10,000
Food - Schoolwide					$ 15,000			$ 15,000
Gas/Electric							$ 165,000	$ 165,000
Insurance							$ 65,000	$ 65,000
Leases (copying machines, postage)							$ 35,000	$ 35,000
Legal							$ 175,000	$ 175,000
Materials & Supplies/Services					$ 45,000		$ 25,000	$ 70,000
Sewer							$ 16,000	$ 16,000
Travel/Conference/Memberships - Schoolwide						$ 25,000		$ 25,000
Waste Disposal Services							$ 10,000	$ 10,000
Water Services							$ 40,000	$ 40,000
Totals:	14.25	15.50	$ 1,244,228	$ 555,626	$ 275,000	$ 25,000	$ 776,500	$ 2,876,354
Grand Total:	90.83	99.00	$ 7,774,821	$ 2,925,421	$ 518,600	$ 29,500	$ 1,081,500	$ 12,329,841

Additional Positions Proposed (ELO & ESSER III Requirements): 1 MS Intervention, 1 MS Special Ed Teacher, 1 Instructional Aide
Additional Position: Custodian

	$ 12,329,841
STRS on behalf	$ 553,200
Set Asides	$ 409,316
	$ 13,292,357

Table of Contents Certification

Board Approval Date:
June 17, 2021

G = General Ledger Data; S = Supplemental Data

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ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Place: Business Office
Date: June 3rd, 2021

Adoption Date: June 17th, 2021

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

Public Hearing:

Place: R.Roger Rowe School
Date: June 8th, 2021
Time: 05:00 PM

Contact person for additional information on the budget reports:

Name: Allison Oppeltz
Title: Director Of Finance

Telephone: 858-756-1141 Ext:115
E-mail: aoppeltz@rsf.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Jun 17, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

General Fund

Board Approval Date:
June 17, 2021

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	2020-21 Estimated Actuals Restricted (B)	2020-21 Estimated Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	10,299,642.54	33,723.00	10,333,365.54	10,610,195.00	34,358.00	10,644,553.00	3.0%
2) Federal Revenue		8100-8299	0.00	675,162.00	675,162.00	0.00	203,934.00	203,934.00	-69.8%
3) Other State Revenue		8300-8599	102,287.00	995,976.00	1,098,263.00	98,341.00	771,866.00	870,207.00	-20.8%
4) Other Local Revenue		8600-8799	834,158.07	284,329.00	1,118,487.07	926,082.00	270,912.00	1,196,994.00	7.0%
5) TOTAL, REVENUES			11,236,087.61	1,989,190.00	13,225,277.61	11,634,618.00	1,281,070.00	12,915,688.00	-2.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	4,464,175.00	831,316.00	5,295,491.00	5,071,812.00	689,329.00	5,761,141.00	8.8%
2) Classified Salaries		2000-2999	1,498,402.00	403,854.00	1,902,256.00	1,534,743.00	478,936.00	2,013,679.00	5.9%
3) Employee Benefits		3000-3999	2,219,498.00	939,209.10	3,158,707.10	2,538,620.00	940,001.00	3,478,621.00	10.1%
4) Books and Supplies		4000-4999	689,153.35	377,195.00	1,066,348.35	490,081.00	28,519.00	518,600.00	-51.4%
5) Services and Other Operating Expenditures		5000-5999	916,624.65	249,568.00	1,166,192.65	925,874.00	185,126.00	1,111,000.00	-4.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,787,853.00	2,801,142.10	12,588,995.10	10,561,130.00	2,321,911.00	12,883,041.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,448,234.61	(811,952.10)	636,282.51	1,073,488.00	(1,040,841.00)	32,647.00	-94.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	99,000.00	0.00	99,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	330,000.00	0.00	330,000.00	409,316.00	0.00	409,316.00	24.0%
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	(1,003,278.00)	1,003,278.00	0.00	(1,181,662.00)	1,181,662.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,234,278.00)	1,003,278.00	(231,000.00)	(1,590,978.00)	1,181,662.00	(409,316.00)	77.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			
			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)			213,956.61	191,325.90	405,282.51	(517,490.00)	140,821.00	(376,669.00)	-192.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,339,076.93	237,584.65	1,576,661.58	1,553,033.54	428,910.55	1,981,944.09	25.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,339,076.93	237,584.65	1,576,661.58	1,553,033.54	428,910.55	1,981,944.09	25.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,339,076.93	237,584.65	1,576,661.58	1,553,033.54	428,910.55	1,981,944.09	25.7%
2) Ending Balance, June 30 (E + F1e)			1,553,033.54	428,910.55	1,981,944.09	1,035,543.54	569,731.55	1,605,275.09	-19.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	449,614.55	449,614.55	0.00	569,731.55	569,731.55	26.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	531,694.00	0.00	531,694.00	New
Unassigned/Unappropriated Amount		9790	1,553,033.54	(20,704.00)	1,532,329.54	503,849.54	0.00	503,849.54	-67.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
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	0.00	0.00				
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	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
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	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	157,463.00	0.00	157,463.00	157,463.00	0.00	157,463.00	0.0%
Education Protection Account State Aid - Current Year		8012	107,740.00	0.00	107,740.00	107,740.00	0.00	107,740.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	61,761.00	0.00	61,761.00	61,000.00	0.00	61,000.00	-1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	9,660,677.00	0.00	9,660,677.00	9,974,992.00	0.00	9,974,992.00	3.3%
Unsecured Roll Taxes		8042	307,722.00	0.00	307,722.00	305,000.00	0.00	305,000.00	-0.9%
Prior Years' Taxes		8043	4,255.79	0.00	4,255.79	4,000.00	0.00	4,000.00	-6.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	23.75	0.00	23.75	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			10,299,642.54	0.00	10,299,642.54	10,610,195.00	0.00	10,610,195.00	3.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	33,723.00	33,723.00	0.00	34,358.00	34,358.00	1.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,299,642.54	33,723.00	10,333,365.54	10,610,195.00	34,358.00	10,644,553.00	3.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	91,116.00	91,116.00	0.00	91,116.00	91,116.00	0.0%
Special Education Discretionary Grants		8182	0.00	8,785.00	8,785.00	0.00	8,785.00	8,785.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		90,928.00	90,928.00		90,928.00	90,928.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		13,105.00	13,105.00		13,105.00	13,105.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	471,228.00	471,228.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	675,162.00	675,162.00	0.00	203,934.00	203,934.00	-69.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	18,105.00	0.00	18,105.00	17,641.00	0.00	17,641.00	-2.6%
Lottery - Unrestricted and Instructional Materials		8560	82,039.00	29,795.00	111,834.00	80,700.00	26,362.00	107,062.00	-4.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	2020-21 Estimated Actuals Restricted (B)	2020-21 Estimated Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,143.00	966,181.00	968,324.00	0.00	745,504.00	745,504.00	-23.0%
TOTAL, OTHER STATE REVENUE			102,287.00	995,976.00	1,098,263.00	98,341.00	771,866.00	870,207.00	-20.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	90,000.00	0.00	90,000.00	90,332.00	0.00	90,332.00	0.4%
Interest		8660	28,683.07	0.00	28,683.07	34,750.00	0.00	34,750.00	21.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	2020-21 Estimated Actuals Restricted (B)	2020-21 Estimated Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	715,475.00	0.00	715,475.00	801,000.00	0.00	801,000.00	12.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		284,329.00	284,329.00		270,912.00	270,912.00	-4.7%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			834,158.07	284,329.00	1,118,487.07	926,082.00	270,912.00	1,196,994.00	7.0%
TOTAL, REVENUES			11,236,087.61	1,989,190.00	13,225,277.61	11,634,618.00	1,281,070.00	12,915,688.00	-2.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	4,025,054.00	569,810.00	4,594,864.00	4,618,763.00	553,288.00	5,172,051.00	12.6%
Certificated Pupil Support Salaries		1200	0.00	261,506.00	261,506.00	0.00	136,041.00	136,041.00	-48.0%
Certificated Supervisors' and Administrators' Salaries		1300	439,121.00	0.00	439,121.00	453,049.00	0.00	453,049.00	3.2%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,464,175.00	831,316.00	5,295,491.00	5,071,812.00	689,329.00	5,761,141.00	8.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	261,770.00	308,915.00	570,685.00	384,585.00	380,160.00	764,745.00	34.0%
Classified Support Salaries		2200	220,429.00	0.00	220,429.00	246,139.00	0.00	246,139.00	11.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	94,939.00	94,939.00	0.00	98,776.00	98,776.00	4.0%
Clerical, Technical and Office Salaries		2400	529,711.00	0.00	529,711.00	450,441.00	0.00	450,441.00	-15.0%
Other Classified Salaries		2900	486,492.00	0.00	486,492.00	453,578.00	0.00	453,578.00	-6.8%
TOTAL, CLASSIFIED SALARIES			1,498,402.00	403,854.00	1,902,256.00	1,534,743.00	478,936.00	2,013,679.00	5.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	765,071.00	687,264.00	1,452,335.00	793,000.00	658,200.00	1,451,200.00	-0.1%
PERS		3201-3202	309,134.00	77,905.00	387,039.00	331,000.00	80,731.00	411,731.00	6.4%
OASDI/Medicare/Alternative		3301-3302	188,155.00	39,427.10	227,582.10	184,770.00	38,456.00	223,226.00	-1.9%
Health and Welfare Benefits		3401-3402	592,561.00	113,535.00	706,096.00	937,000.00	134,014.00	1,071,014.00	51.7%
Unemployment Insurance		3501-3502	3,089.00	582.00	3,671.00	79,750.00	11,200.00	90,950.00	2377.5%
Workers' Compensation		3601-3602	120,386.00	20,496.00	140,882.00	132,700.00	17,400.00	150,100.00	6.5%
OPEB, Allocated		3701-3702	241,102.00	0.00	241,102.00	80,400.00	0.00	80,400.00	-66.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,219,498.00	939,209.10	3,158,707.10	2,538,620.00	940,001.00	3,478,621.00	10.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	32,039.00	10,210.00	42,249.00	10,700.00	0.00	10,700.00	-74.7%
Books and Other Reference Materials		4200	14,000.00	0.00	14,000.00	17,500.00	0.00	17,500.00	25.0%
Materials and Supplies		4300	476,813.35	80,339.00	557,152.35	461,881.00	28,519.00	490,400.00	-12.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Noncapitalized Equipment		4400	166,301.00	286,646.00	452,947.00	0.00	0.00	0.00	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			689,153.35	377,195.00	1,066,348.35	490,081.00	28,519.00	518,600.00	-51.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	26,990.00	521.00	27,511.00	24,579.00	2,021.00	26,600.00	-3.3%
Dues and Memberships		5300	12,500.00	0.00	12,500.00	9,500.00	0.00	9,500.00	-24.0%
Insurance		5400 - 5450	63,454.00	0.00	63,454.00	65,000.00	0.00	65,000.00	2.4%
Operations and Housekeeping Services		5500	212,000.00	0.00	212,000.00	247,000.00	0.00	247,000.00	16.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	80,000.00	0.00	80,000.00	35,000.00	0.00	35,000.00	-56.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	515,080.65	249,047.00	764,127.65	534,795.00	183,105.00	717,900.00	-6.0%
Communications		5900	6,600.00	0.00	6,600.00	10,000.00	0.00	10,000.00	51.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			916,624.65	249,568.00	1,166,192.65	925,874.00	185,126.00	1,111,000.00	-4.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	2020-21 Estimated Actuals Restricted (B)	2020-21 Estimated Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column 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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	2020-21 Estimated Actuals Restricted (B)	2020-21 Estimated Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,787,853.00	2,801,142.10	12,588,995.10	10,561,130.00	2,321,911.00	12,883,041.00	2.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	99,000.00	0.00	99,000.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			99,000.00	0.00	99,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	330,000.00	0.00	330,000.00	409,316.00	0.00	409,316.00	24.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			330,000.00	0.00	330,000.00	409,316.00	0.00	409,316.00	24.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2020-21 Estimated Actuals			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
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,003,278.00)	1,003,278.00	0.00	(1,181,662.00)	1,181,662.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,003,278.00)	1,003,278.00	0.00	(1,181,662.00)	1,181,662.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,234,278.00)	1,003,278.00	(231,000.00)	(1,590,978.00)	1,181,662.00	(409,316.00)	77.2%

General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			
			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	10,299,642.54	33,723.00	10,333,365.54	10,610,195.00	34,358.00	10,644,553.00	3.0%
2) Federal Revenue		8100-8299	0.00	675,162.00	675,162.00	0.00	203,934.00	203,934.00	-69.8%
3) Other State Revenue		8300-8599	102,287.00	995,976.00	1,098,263.00	98,341.00	771,866.00	870,207.00	-20.8%
4) Other Local Revenue		8600-8799	834,158.07	284,329.00	1,118,487.07	926,082.00	270,912.00	1,196,994.00	7.0%
5) TOTAL, REVENUES			11,236,087.61	1,989,190.00	13,225,277.61	11,634,618.00	1,281,070.00	12,915,688.00	-2.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		5,908,374.00	1,960,304.10	7,868,678.10	6,932,891.00	1,920,493.00	8,853,384.00	12.5%
2) Instruction - Related Services	2000-2999		898,865.00	31,253.00	930,118.00	718,355.00	21,600.00	739,955.00	-20.4%
3) Pupil Services	3000-3999		96,426.00	325,965.00	422,391.00	103,269.00	207,291.00	310,560.00	-26.5%
4) Ancillary Services	4000-4999		55,503.00	5,863.00	61,366.00	114,500.00	8,000.00	122,500.00	99.6%
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		2,035,411.00	305,649.00	2,341,060.00	1,882,581.00	21,600.00	1,904,181.00	-18.7%
8) Plant Services	8000-8999		793,274.00	172,108.00	965,382.00	809,534.00	142,927.00	952,461.00	-1.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,787,853.00	2,801,142.10	12,588,995.10	10,561,130.00	2,321,911.00	12,883,041.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,448,234.61	(811,952.10)	636,282.51	1,073,488.00	(1,040,841.00)	32,647.00	-94.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	99,000.00	0.00	99,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	330,000.00	0.00	330,000.00	409,316.00	0.00	409,316.00	24.0%
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	(1,003,278.00)	1,003,278.00	0.00	(1,181,662.00)	1,181,662.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,234,278.00)	1,003,278.00	(231,000.00)	(1,590,978.00)	1,181,662.00	(409,316.00)	77.2%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	2020-21 Estimated Actuals Restricted (B)	2020-21 Estimated Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			213,956.61	191,325.90	405,282.51	(517,490.00)	140,821.00	(376,669.00)	-192.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,339,076.93	237,584.65	1,576,661.58	1,553,033.54	428,910.55	1,981,944.09	25.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,339,076.93	237,584.65	1,576,661.58	1,553,033.54	428,910.55	1,981,944.09	25.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,339,076.93	237,584.65	1,576,661.58	1,553,033.54	428,910.55	1,981,944.09	25.7%
2) Ending Balance, June 30 (E + F1e)			1,553,033.54	428,910.55	1,981,944.09	1,035,543.54	569,731.55	1,605,275.09	-19.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	449,614.55	449,614.55	0.00	569,731.55	569,731.55	26.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	531,694.00	0.00	531,694.00	New
Unassigned/Unappropriated Amount		9790	1,553,033.54	(20,704.00)	1,532,329.54	503,849.54	0.00	503,849.54	-67.1%

July 1 Budget
General Fund
Exhibit: Restricted Balance Detail

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
6300	Lottery: Instructional Materials	472.65	472.65
6500	Special Education	58,090.90	6,607.90
6512	Special Ed: Mental Health Services	235,746.00	235,746.00
6546	Mental Health-Related Services	0.00	16,296.00
7425	Expanded Learning Opportunities (ELO) Grant	155,304.00	279,547.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	0.00	31,061.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1.00	1.00
Total, Restricted Balance		449,614.55	569,731.55

Special Reserve Fund - 17

Board Approval Date:
June 17, 2021

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	41,147.18	45,000.00	9.4%
5) TOTAL, REVENUES			41,147.18	45,000.00	9.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			41,147.18	45,000.00	9.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	330,000.00	409,316.00	24.0%
b) Transfers Out		7600-7629	99,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			231,000.00	409,316.00	77.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			272,147.18	454,316.00	66.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,337,906.51	4,610,053.69	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,337,906.51	4,610,053.69	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,337,906.51	4,610,053.69	6.3%
2) Ending Balance, June 30 (E + F1e)			4,610,053.69	5,064,369.69	9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,610,053.69	5,064,369.69	9.9%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	41,147.18	45,000.00	9.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			41,147.18	45,000.00	9.4%
TOTAL, REVENUES			41,147.18	45,000.00	9.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	330,000.00	409,316.00	24.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			330,000.00	409,316.00	24.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	99,000.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			99,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			231,000.00	409,316.00	77.2%

July 1 Budget
Special Reserve Fund for Other Than Capital Outlay Projects
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	41,147.18	45,000.00	9.4%
5) TOTAL, REVENUES			41,147.18	45,000.00	9.4%
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		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			41,147.18	45,000.00	9.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	330,000.00	409,316.00	24.0%
b) Transfers Out		7600-7629	99,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			231,000.00	409,316.00	77.2%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			272,147.18	454,316.00	66.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,337,906.51	4,610,053.69	6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,337,906.51	4,610,053.69	6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,337,906.51	4,610,053.69	6.3%
2) Ending Balance, June 30 (E + F1e)			4,610,053.69	5,064,369.69	9.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,610,053.69	5,064,369.69	9.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Capital Facilities
Fund - 25

Board Approval Date:
June 17, 2021

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	193,065.66	229,600.00	18.9%
5) TOTAL, REVENUES			193,065.66	229,600.00	18.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			188,065.66	229,600.00	22.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			188,065.66	229,600.00	22.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,672,726.88	2,860,792.54	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,672,726.88	2,860,792.54	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,672,726.88	2,860,792.54	7.0%
2) Ending Balance, June 30 (E + F1e)			2,860,792.54	3,090,392.54	8.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,860,792.54	3,090,392.54	8.0%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	27,283.10	29,600.00	8.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	165,782.56	200,000.00	20.6%
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			193,065.66	229,600.00	18.9%
TOTAL, REVENUES			193,065.66	229,600.00	18.9%

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	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
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					
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			5,000.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	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	193,065.66	229,600.00	18.9%
5) TOTAL, REVENUES			193,065.66	229,600.00	18.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		5,000.00	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			188,065.66	229,600.00	22.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			188,065.66	229,600.00	22.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,672,726.88	2,860,792.54	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,672,726.88	2,860,792.54	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,672,726.88	2,860,792.54	7.0%
2) Ending Balance, June 30 (E + F1e)			2,860,792.54	3,090,392.54	8.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,860,792.54	3,090,392.54	8.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	2,860,792.54	3,090,392.54
Total, Restricted Balance		2,860,792.54	3,090,392.54

ADA - A
Workers' Comp Certification – CC
Current Expense Formula Estimated Actuals – CEA
Current Expense Formula Budget – CEB
Indirect Cost Rate – ICR
Lottery Report – L
Every Student Succeeds MOE Estimated Actuals – ESMOE

Board Approval Date:
June 17, 2021

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	538.70	538.70	538.70	538.70	538.70	538.70
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)	538.70	538.70	538.70	538.70	538.70	538.70
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	538.70	538.70	538.70	538.70	538.70	538.70
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

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

Signed ______________________ Date of Meeting: ______________

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

For additional information on this certification, please contact:

Name: Allison Oppeltz

Title: Director Of Finance

Telephone: 858-756-1141Ext:115

E-mail: aoppeltz@rsf.k12.ca.us

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	5,295,491.00	301	0.00	303	5,295,491.00	305	6,607.00		307	5,288,884.00	309
2000 - Classified Salaries	1,902,256.00	311	0.00	313	1,902,256.00	315	0.00		317	1,902,256.00	319
3000 - Employee Benefits	3,158,707.10	321	241,102.00	323	2,917,605.10	325	0.00		327	2,917,605.10	329
4000 - Books, Supplies Equip Replace. (6500)	1,066,348.35	331	0.00	333	1,066,348.35	335	123,200.00		337	943,148.35	339
5000 - Services. . . & 7300 - Indirect Costs	1,166,192.65	341	0.00	343	1,166,192.65	345	0.00		347	1,166,192.65	349
				TOTAL	12,347,893.10	365			TOTAL	12,218,086.10	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	4,581,864.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	565,685.00	380
3. STRS	3101 & 3102	1,272,419.00	382
4. PERS	3201 & 3202	121,402.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	116,762.10	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	506,272.00	385
7. Unemployment Insurance	3501 & 3502	2,711.00	390
8. Workers' Compensation Insurance	3601 & 3602	102,066.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		7,269,181.10	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		7,269,181.10	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		59.50%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	59.50%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.50%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	12,218,086.10
5.	Deficiency Amount (Part III, Line 3 times Line 4)	61,090.43

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	5,761,141.00	301	0.00	303	5,761,141.00	305	6,607.00		307	5,754,534.00	309
2000 - Classified Salaries	2,013,679.00	311	0.00	313	2,013,679.00	315	0.00		317	2,013,679.00	319
3000 - Employee Benefits	3,478,621.00	321	80,400.00	323	3,398,221.00	325	0.00		327	3,398,221.00	329
4000 - Books, Supplies Equip Replace. (6500)	518,600.00	331	0.00	333	518,600.00	335	107,062.00		337	411,538.00	339
5000 - Services. . . & 7300 - Indirect Costs	1,111,000.00	341	0.00	343	1,111,000.00	345	0.00		347	1,111,000.00	349
				TOTAL	12,802,641.00	365			TOTAL	12,688,972.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	5,122,051.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	739,745.00	380
3. STRS	3101 & 3102	1,266,000.00	382
4. PERS	3201 & 3202	124,000.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	118,100.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	825,500.00	385
7. Unemployment Insurance	3501 & 3502	42,600.00	390
8. Workers' Compensation Insurance	3601 & 3602	108,000.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		8,345,996.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		8,345,996.00	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		65.77%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	65.77%
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)	12,688,972.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2020-21 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	12,918,995.10
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	675,162.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
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	330,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				330,000.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				11,913,833.10

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)	538.70
B. Expenditures per ADA (Line I.E divided by Line II.A)	22,115.90

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	**Total**	**Per ADA**
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	11,125,160.53	20,636.93
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	11,125,160.53	20,636.93
B. Required effort (Line A.2 times 90%)	10,012,644.48	18,573.24
C. Current year expenditures (Line I.E and Line II.B)	11,913,833.10	22,115.90
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 602,253.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 9,513,099.10

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 6.33%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)	
A. Indirect Costs	
1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	523,897.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	729,186.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	61,108.68
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,314,191.68
9. Carry-Forward Adjustment (Part IV, Line F)	430,247.09
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,744,438.77
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	7,868,678.10
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	930,118.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	422,391.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	61,366.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	795,470.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	10,310.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	282,197.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	904,273.32
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	11,274,803.42
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment **(For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19)	11.66%
D. Preliminary Proposed Indirect Cost Rate **(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B19)	15.47%

Part IV - Carry-forward Adjustment

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

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

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	1,314,191.68
B.	**Carry-forward adjustment from prior year(s)**	
	1. Carry-forward adjustment from the second prior year	0.00
	2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
	1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.84%) times Part III, Line B19); zero if negative	430,247.09
	2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.84%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	430,247.09

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3		1

F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	430,247.09

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	16,069.21		1,838.65	17,907.86
2. State Lottery Revenue	8560	82,039.00		29,795.00	111,834.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		98,108.21	0.00	31,633.65	129,741.86
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	92,039.00		31,161.00	123,200.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		92,039.00	0.00	31,161.00	123,200.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	6,069.21	0.00	472.65	6,541.86
D. COMMENTS:					

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

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

Criteria & Standards

Board Approval Date:
June 17, 2021

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 539

District's ADA Standard Percentage Level: 2.0%

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	539	578		
Charter School				
Total ADA	**539**	**578**	**N/A**	**Met**
Second Prior Year (2019-20)				
District Regular	539	539		
Charter School				
Total ADA	**539**	**539**	**0.0%**	**Met**
First Prior Year (2020-21)				
District Regular	539	539		
Charter School		0		
Total ADA	**539**	**539**	**0.0%**	**Met**
Budget Year (2021-22)				
District Regular	539			
Charter School	0			
Total ADA	**539**			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

District ADA (Form A, Estimated P-2 ADA column, lines A4 and C4): 539

District's Enrollment Standard Percentage Level: **2.0%**

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.

Fiscal Year	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	601	601		
Charter School				
Total Enrollment	**601**	**601**	**0.0%**	**Met**
Second Prior Year (2019-20)				
District Regular	561	561		
Charter School				
Total Enrollment	**561**	**561**	**0.0%**	**Met**
First Prior Year (2020-21)				
District Regular	547	565		
Charter School				
Total Enrollment	**547**	**565**	**N/A**	**Met**
Budget Year (2021-22)				
District Regular	565			
Charter School				
Total Enrollment	**565**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	567	601	
Charter School		0	
Total ADA/Enrollment	**567**	**601**	**94.3%**
Second Prior Year (2019-20)			
District Regular	539	561	
Charter School			
Total ADA/Enrollment	**539**	**561**	**96.1%**
First Prior Year (2020-21)			
District Regular	539	565	
Charter School	0		
Total ADA/Enrollment	**539**	**565**	**95.4%**
		Historical Average Ratio:	95.3%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **95.8%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	539	565		
Charter School	0			
Total ADA/Enrollment	**539**	**565**	**95.4%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	539	565		
Charter School		0		
Total ADA/Enrollment	**539**	**565**	**95.4%**	**Met**
2nd Subsequent Year (2023-24)				
District Regular	539	565		
Charter School				
Total ADA/Enrollment	**539**	**565**	**95.4%**	**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)

539 ADA is as of 2019-20 P2. CBEDS is based on enrollment The district is funded on the basis of 2019-20 ADA

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 COLA[1] and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	538.70	538.70	538.70	538.70
b. Prior Year ADA (Funded)		538.70	538.70	538.70
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.00%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		**N/A**	**N/A**	**N/A**

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	10,034,439.54	10,344,992.00	10,603,517.00	10,868,505.00
Percent Change from Previous Year		**3.09%**	**2.50%**	**2.50%**
Basic Aid Standard (percent change from previous year, plus/minus 1%):		**2.09% to 4.09%**	**1.50% to 3.50%**	**1.50% to 3.50%**

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	10,299,642.54	10,610,195.00	10,868,720.00	11,133,708.00
District's Projected Change in LCFF Revenue:		3.02%	2.44%	2.44%
Basic Aid Standard:		**2.09% to 4.09%**	**1.50% to 3.50%**	**1.50% to 3.50%**
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation: (required if NOT met)	The amount for LCFF Revenue was already understated due to a State SACS download issue. The budgeted amounts for 2021-22_22-23_23_24 are as stated.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2018-19)	9,556,313.73	10,736,957.65	89.0%
Second Prior Year (2019-20)	8,103,145.64	9,414,653.58	86.1%
First Prior Year (2020-21)	8,182,075.00	9,787,853.00	83.6%
		Historical Average Ratio:	86.2%

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**82.2% to 90.2%**	**82.2% to 90.2%**	**82.2% to 90.2%**

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2021-22)	9,145,175.00	10,561,130.00	86.6%	Met
1st Subsequent Year (2022-23)	9,584,448.00	11,047,988.00	86.8%	Met
2nd Subsequent Year (2023-24)	9,715,549.00	11,211,725.00	86.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-10.00% to 10.00%**	**-10.00% to 10.00%**	**-10.00% to 10.00%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	675,162.00		
Budget Year (2021-22)	203,934.00	-69.79%	Yes
1st Subsequent Year (2022-23)	203,934.00	0.00%	No
2nd Subsequent Year (2023-24)	203,934.00	0.00%	No

Explanation: (required if Yes)

2020-21 fiscal year, the LEA has received several one time Federal COVID funding. This was a one time funding and is not reflected to future years

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	1,098,263.00		
Budget Year (2021-22)	870,207.00	-20.77%	Yes
1st Subsequent Year (2022-23)	677,903.00	-22.10%	Yes
2nd Subsequent Year (2023-24)	677,903.00	0.00%	No

Explanation: (required if Yes)

2020-21 fiscal year, the LEA has received several one time State COVID funding. Half of the ELO funding was put towards 2021-22 fiscal year and it is not expected to hapen for 2022-23 fiscal year

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	1,118,487.07		
Budget Year (2021-22)	1,196,994.00	7.02%	Yes
1st Subsequent Year (2022-23)	1,199,162.00	0.18%	No
2nd Subsequent Year (2023-24)	1,201,225.00	0.17%	No

Explanation: (required if Yes)

Increased funding from the Foundation is expected for 2021-22 fiscal year

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	1,066,348.35		
Budget Year (2021-22)	518,600.00	-51.37%	Yes
1st Subsequent Year (2022-23)	531,047.00	2.40%	No
2nd Subsequent Year (2023-24)	542,888.00	2.23%	No

Explanation: (required if Yes)

Increased expenditures due to purchase of IPADs for teachers and students

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

First Prior Year (2020-21)	1,166,192.65		
Budget Year (2021-22)	1,111,000.00	-4.73%	No
1st Subsequent Year (2022-23)	1,137,664.00	2.40%	No
2nd Subsequent Year (2023-24)	1,163,034.00	2.23%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	2,891,912.07		
Budget Year (2021-22)	2,271,135.00	-21.47%	Not Met
1st Subsequent Year (2022-23)	2,080,999.00	-8.37%	Met
2nd Subsequent Year (2023-24)	2,083,062.00	0.10%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	2,232,541.00		
Budget Year (2021-22)	1,629,600.00	-27.01%	Not Met
1st Subsequent Year (2022-23)	1,668,711.00	2.40%	Met
2nd Subsequent Year (2023-24)	1,705,922.00	2.23%	Met

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

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

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

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

2020-21 fiscal year, the LEA has received several one time Federal COVID funding. This was a one time funding and is not reflected to future years

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

2020-21 fiscal year, the LEA has received several one time State COVID funding. Half of the ELO funding was put towards 2021-22 fiscal year and it is not expected to hapen for 2022-23 fiscal year

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

Increased funding from the Foundation is expected for 2021-22 fiscal year

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)

Increased expenditures due to purchase of IPADs for teachers and students

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

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? **Yes**

   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

		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution[1] to the Ongoing and Major Maintenance Account	Status
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	12,739,157.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	12,739,157.00	382,174.71	142,927.00	Not Met

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

The district does contribute to Routine Restricted Maintenance but is not rquired to contribute 3% and is able to maintain its facilities

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 reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	233,096.83	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	727,128.10	0.00	1,553,033.54
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(20,704.00)
e. Available Reserves (Lines 1a through 1d)	727,128.10	233,096.83	1,532,329.54
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	12,900,562.79	11,654,841.53	12,918,995.10
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	12,900,562.79	11,654,841.53	12,918,995.10
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.6%	2.0%	11.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**1.9%**	**0.7%**	**4.0%**

[1]Available 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.

[2]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.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	(236,954.75)	10,736,957.65	2.2%	Not Met
Second Prior Year (2019-20)	601,948.83	9,845,576.58	N/A	Met
First Prior Year (2020-21)	213,956.61	10,117,853.00	N/A	Met
Budget Year (2021-22) (Information only)	(517,490.00)	10,970,446.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

2018-19 reflects a settlement negotiation with the faculty association

9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 539

District's Fund Balance Standard Percentage Level: 1.3%

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [2] (Form 01, Line F1e, Unrestricted Column) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2018-19)	868,309.00	974,082.85	N/A	Met
Second Prior Year (2019-20)	737,128.10	737,128.10	0.0%	Met
First Prior Year (2020-21)	1,339,076.93	1,339,076.93	0.0%	Met
Budget Year (2021-22) (Information only)	1,553,033.54			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	539	539	539
District's Reserve Standard Percentage Level:	4%	4%	4%

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 exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s): ______

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	13,292,357.00	13,244,914.00	13,432,388.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	13,292,357.00	13,244,914.00	13,432,388.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	531,694.28	529,796.56	537,295.52
6. Reserve Standard - by Amount ($71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. **District's Reserve Standard (Greater of Line B5 or Line B6)**	**531,694.28**	**529,796.56**	**537,295.52**

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	531,694.00	529,797.00	537,296.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	503,849.54	181,407.54	174,545.54
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		
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)	1,035,543.54	711,204.54	711,841.54
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.79%	5.37%	5.30%
District's Reserve Standard (Section 10B, Line 7):	**531,694.28**	**529,796.56**	**537,295.52**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

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)?

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(1,003,278.00)			
Budget Year (2021-22)	(1,181,662.00)	178,384.00	17.8%	Not Met
1st Subsequent Year (2022-23)	(1,171,662.00)	(10,000.00)	-0.8%	Met
2nd Subsequent Year (2023-24)	(950,000.00)	(221,662.00)	-18.9%	Not Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	99,000.00			
Budget Year (2021-22)	0.00	(99,000.00)	-100.0%	Not 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)	330,000.00			
Budget Year (2021-22)	409,316.00	79,316.00	24.0%	Not Met
1st Subsequent Year (2022-23)	0.00	(409,316.00)	-100.0%	Not Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met

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

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)
Increased special education expenditures from 20-21 to 21-22_not enough funding is provide by the State. In 2022-23 fiscal year, there are more restricted funds assigned than previous years

1b. NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation: (required if NOT met)
This was a one time transfer from assigned funds for technology

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation: (required if NOT met)	The District will eveluate this transfer out on a yearly basis as fiscally possible

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases				
Certificates of Participation				
General Obligation Bonds		fund 51	51-00	36,296,549
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				36,296,549

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	2,726,828	2,849,567	2,974,551	3,099,535
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	2,726,828	2,849,567	2,974,551	3,099,535
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation: (required if Yes to increase in total annual payments)	The inrease in payment will be funded through Fund 51

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

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

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

No

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

Explanation: (required if Yes)	

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? — No

   b. Do benefits continue past age 65? — No

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

   The retirees are responsible for paying costs above the District's cap for benefits

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

Data must be entered.

a. Total OPEB liability	1,523,835.00
b. OPEB plan(s) fiduciary net position (if applicable)	1,523,835.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jul 01, 2019

5. OPEB Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	89,846.00	89,846.00	89,846.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	80,400.00	80,400.00	80,400.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits	6	6	6

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

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

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

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

3. Self-Insurance Liabilities
   a. Accrued liability for self-insurance programs
   b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

	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.

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	52.0	52.0	52.0	52.0

Certificated (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 08, 2021

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official? Yes
If Yes, date of Superintendent and CBO certification: May 10, 2021

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Jul 01, 2020 End Date: Jun 30, 2022

5. Salary settlement:

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	No	No
One Year Agreement			
Total cost of salary settlement	209,169	0	0
% change in salary schedule from prior year	2.0%		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

Certificated (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?	Yes	No	No
2. Total cost of H&W benefits	615,600		
3. Percent of H&W cost paid by employer	100.0%		
4. Percent projected change in H&W cost over prior year	5.7%		

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the budget and MYPs?	Yes	No	No
2. Cost of step & column adjustments	98,107		
3. Percent change in step & column over prior year	1.5%		

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	35.0	36.0	36.0	36.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Jun 08, 2021

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

If Yes, date of Superintendent and CBO certification: May 10, 2021

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement? No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Jul 01, 2020 End Date: Jun 30, 2022

5. Salary settlement:

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	No	No
One Year Agreement			
Total cost of salary settlement	72,583		
% change in salary schedule from prior year	2.0%		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

Classified (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?	Yes	No	No
2. Total cost of H&W benefits	387,600		
3. Percent of H&W cost paid by employer	100.0%		
4. Percent projected change in H&W cost over prior year	5.7%		

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the budget and MYPs?	No	No	No
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the budget and MYPs?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	6.0	6.0	6.0	6.0

Management/Supervisor/Confidential
Salary and Benefit Negotiations

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

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	No	No
Total cost of salary settlement	14,000		
% change in salary schedule from prior year (may enter text, such as "Reopener")	2.0%		

Negotiations Not Settled

3. 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)
4. Amount included for any tentative salary schedule increases			

Management/Supervisor/Confidential
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?	No	No	No
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			

Management/Supervisor/Confidential
Step and Column Adjustments

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the budget and MYPs?	No	No	No
2. Cost of step and column adjustments			
3. Percent change in step & column over prior year			

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the budget and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

1. Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 17, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
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?	Yes

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

Comments: (optional)

Interim Director of Finance has been replaced by permanent Director of Finance, Allison Oppeltz, effective 2-19-21

End of School District Budget Criteria and Standards Review

Statement of Excess Reserves

Board Approval Date: June 17, 2021

District: Rancho Santa Fe School District
CDS #: 37028

Adopted Budget
2021-22 Budget Attachment
Balances in Excess of Minimum Reserve Requirements

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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.

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	2021-22 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	$1,035,544.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	$4,610,054.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	$5,645,598.00	
	District Standard Reserve Level	4%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	$531,694.00	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	$5,113,904.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2021-22 Budget	Description of Need
01	General Fund/County School Service Fund	$235,746.00	Special education: Mental Health Services
01	General Fund/County School Service Fund	$503,850.00	Future Budget Contingency
17	Special Reserve Fund for other than Capital Projects	$79,316.00	OPEB
17	Special Reserve Fund for other than Capital Projects	$220,000.00	Deferred Maintenance
17	Special Reserve Fund for other than Capital Projects	$110,000.00	Technology
17	Special Reserve Fund for Other Than Capital Outlay Projects	$3,964,992.00	Funds set aside for temporary District borrowing & future purchase of property
	Total of Substantiated Needs	$5,113,904.00	

Remaining Unsubstantiated Balance	**$0.00**	**Balance should be Zero**

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

Multi-Year Worksheet
Cash Flow Worksheet

Board Approval Date:
June 17, 2021

Multi-Year Projection Assumptions Sheet

2021-22 Adopted Budget

Rancho Santa Fe Elementary

		Data in shaded areas noted for information only			
DESCRIPTION		**SDCOE Assumptions**	**FY 2021-22 (Base Year)**	**FY 2022-23 (Project YR 1)**	**FY 2023-24 (Project YR 2)**
COLA - LCFF		Informational	5.07%	2.48%	3.11%
COLA - DOF Statutory		Informational	1.70%	2.48%	3.11%
COLA - SSC Estimated Planning		Informational	5.07%	2.48%	3.11%
COLA - Other Revenues Sources		(Dist Input-Used In Calc)			
California Consumer Price Index - (SSC Dartboard)		Used In Calc	3.84%	2.40%	2.23%
Lottery Per ADA (SSC Dartboard)		Unrestricted	$150	$150	$150
		Restricted	$49	$49	$49
Interest Rate Treasuries		Informational	2.13%	2.40%	2.30%
Property Taxes (% increase)		(District Input)	2.50%	2.50%	2.50%
Projected Budget Reduction (*enter amt. as negative to show a reduction as part of the expenditures*)		Unrestricted			
		Restricted			
State Aid 8011 (LCFF Calc.)		(District Input)		$ 157,463	$ 157,463
EPA 8012 (LCFF Calc.)		(District Input)		$ 107,740	$ 107,740
Average Daily Attendance (ADA) Projections		(District Input)	538.00	538.00	538.00
		% Change		0.00%	0.00%
Salary Step & Column Percent Increases:					
Teachers	1100	(District Input)		1.75%	1.75%
Certificated Pupil Support	1200	(District Input)		0.00%	0.00%
Certificated Supervisor & Admin	1300	(District Input)		0.00%	0.00%
Other Certificated	1900	(District Input)		0.00%	0.00%
Instructional Aides	2100	(District Input)		1.25%	1.25%
Classified Support	2200	(District Input)		1.25%	1.25%
Classified Supervisor & Admin	2300	(District Input)		1.25%	1.25%
Clerical, Technical, & Office Staff	2400	(District Input)		1.25%	1.25%
Other Classified	2900	(District Input)		0.00%	0.00%
Mgmt, Cert, & Classified Contract Increases:					
Management Increases		(District Input)		0.00%	0.00%
Certificated Increases		(District Input)		0.00%	0.00%
Classified Increases		(District Input)		0.00%	0.00%
Benefits:					
STRS	3100-3102		16.92%	19.10%	19.10%
PERS	3200-3202		22.910%	26.10%	27.10%
Health & Welfare Increase (% increase)	3400-3402	(District Input)	0.000%	3.00%	3.00%
State Unemployment	3500-3502		1.23%	0.90%	0.30%
Workers' Comp (% increase)	3600-3602	(District Input)	0.00%	2.00%	2.00%
OPEB Allocated Costs (% increase)	**3711-3712	(District Input)	0.000%	3.00%	3.00%
OPEB Active Employee Costs (% increase)	3751-3752	(District Input)	0.000%	3.00%	3.00%
			Unrestricted	Restricted	Combined
		FY 2021-22 General Fund Beginning Balances (District Input)	$ 1,553,034	$ 428,911	$ 1,981,945

Note: The SDCOE recommended assumptions are just that, assumptions. Please forecast accordingly to your district's size and financial picture.

*Use Adjustment Column on Revenue_Expense Detail tab to reconcile LCFF MYP amounts to LCFF Calculator amounts

**Roll up to 3701 and 3702

Rancho Santa Fe Elementary
Multi-Year Projections Summary Report
2021-22 Adopted Budget

DESCRIPTION	OBJECT CODE	FY 2021-22 Current (Base Year) Unrestricted	FY 2021-22 Restricted	FY 2021-22 Combined	FY 2022-23 First Projected Year Unrestricted	FY 2022-23 Restricted	FY 2022-23 Combined	FY 2023-24 Second Projected Year Unrestricted	FY 2023-24 Restricted	FY 2023-24 Combined
A Beginning Balance as of July 1		$1,553,034	$428,911	$1,981,945	$1,035,544	$569,732	$1,605,276	$711,206	$633,234	$1,344,440
B Revenues										
1 Revenue Limit Sources	8010-8099	10,610,195	34,358	10,644,553	10,868,720	34,358	10,903,078	11,133,708	34,358	11,168,066
2 Federal Revenues	8100-8299	0	203,934	203,934	0	203,934	203,934	0	203,934	203,934
3 Other State Revenues	8300-8599	98,341	771,866	870,207	98,341	579,562	677,903	98,341	579,562	677,903
4 Other Local Revenues	8600-8799	926,082	270,912	1,196,994	928,250	270,912	1,199,162	930,313	270,912	1,201,225
5 Total Revenues		11,634,618	1,281,070	12,915,688	11,895,311	1,088,766	12,984,077	12,162,361	1,088,766	13,251,127
Beginning Balance & Revenue (A+B5)		$13,187,652	$1,709,981	$14,897,633	$12,930,855	$1,658,498	$14,589,353	$12,873,567	$1,722,000	$14,595,567
C Expenditures										
1 Certificated Salaries	1000-1999	5,071,812	689,329	5,761,141	5,314,468	537,184	5,851,652	5,399,542	544,204	5,943,747
2 Classified Salaries	2000-2999	1,534,743	478,936	2,013,679	1,548,258	484,923	2,033,180	1,561,941	490,984	2,052,925
3 Employee Benefits	3000-3999	2,538,620	940,001	3,478,621	2,721,722	969,648	3,691,370	2,754,066	975,729	3,729,796
4 Books & Supplies	4000-4999	490,081	28,519	518,600	502,004	29,043	531,046	513,198	29,690	542,889
5 Services, Other Operating Exp	5000-5999	925,874	185,126	1,111,000	961,536	176,128	1,137,664	982,978	180,056	1,163,034
6 Capital Outlay	6000-6999	0	0	0	0	0	0	0	0	0
7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8 Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
9 Direct Support/Indirect Costs	7300-7399	0	0	0	0	0	0	0	0	0
10 CSR Reduction (for info only)	1000-7999							0	0	
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12 Total Expenditures:		$10,561,130	$2,321,911	$12,883,041	$11,047,987	$2,196,926	$13,244,913	$11,211,726	$2,220,664	$13,432,390
D Interfund Xfers/Other Sources										
1 Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	409,316	0	409,316	0	0	0	0	0	0
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	8980-8999	(1,181,662)	1,181,662	0	(1,171,662)	1,171,662	0	(950,000)	950,000	0
E Net Increase (Decrease) In Fund Balance		($517,490)	$140,821	($376,669)	($324,338)	$63,502	($260,836)	$635	($181,898)	($181,263)
F Ending Balance		$1,035,544	$569,732	$1,605,276	$711,206	$633,234	$1,344,440	$711,841	$451,336	$1,163,177
1 Revolving Cash	9711	0	0	0	0	0	0	0	0	0
2 Other Reserves	97xx	0	0	0	0	0	0	0	0	0
3 Restricted	9740	0	569,732	569,732	0	633,234	633,234	0	451,336	451,336
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	9760	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7 Reserve for Economic Uncertainties	9789	531,694	0	531,694	529,797	0	529,797	537,296	0	537,296
8 Unassigned/unappropriated Amount	9790	503,850	0	503,850	181,409	0	181,409	174,545	0	174,545
G Components of Ending Fund Balance Total		$1,035,544	$569,732	$1,605,276	$711,206	$633,234	$1,344,440	$711,841	$451,336	$1,163,177

Reserve Percentage Level for this district: **4.00%**

FY 2021-22 ADA Input Sheet (District): **538.00**

4% Calculated Reserve, or $50,000 (greater of the two)

	Total Reserves	4% Calculated	Difference*
FY 2021-22 Bud	$531,694	$531,694	$0
FY 2022-23 Proj	$529,797	$529,797	$0
FY 2023-24 Proj	$537,296	$537,296	$0

FY 2022-23 Unappropriated Amount is: **Positive**

FY 2023-24 Unappropriated Amount is: **Positive**

RANCHO SANTA FE ELEMENTARY — 2020-21 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
6/7/21	APRIL	68312	02800	A. Wilmot

District's authorizing signature

						JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	20-21 Estimated Actuals
				CHART	BEGINNING BALANCE $	1,565,774	1,292,031	973,842	631,328	977,714	783,776	2,422,756	2,883,832	2,264,026	1,881,069	3,137,319	3,581,134		
LCFF SOURCES																			
1.1	S	8011		LCFF		23,619	23,619	23,619	23,619	-	-	9,448	5,539	2,713	2,612	2,612	-	117,400	157,483
1.2	S	8021-8046		Property Taxes		19,336	138,160	121,744	195,448	585,484	3,166,592	1,376,878	363,407	299,610	2,347,714	1,153,961	266,106	10,034,440	10,034,440
1.3	S	8012		EPA		-	-	28,337	-	-	28,336	-	-	24,118	-	-	26,949	107,740	107,740
1.4	S	8047		RDA Residual Balance & CRD		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5	S	8096		Charter In Lieu Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.6	S	8097		Special Education - Prop Tax Transfer		-	1,678	-	-	-	-	-	-	-	-	-	32,045	33,723	33,723
1.7	A	Multiple		Other Revenue Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		8000-8099		TOTAL LCFF SOURCES		42,955	163,457	173,700	219,067	585,484	3,194,928	1,386,326	368,946	326,441	2,350,326	1,156,573	325,100	10,293,303	10,333,386
FEDERAL REVENUE																			
2.1	A	8110		Impact Aid		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.2	S	8181&8182		Special Education		-	-	-	573	-	-	-	-	-	-	-	-	573	99,901
2.3	S/A	8285	9068	Assets - Pass Through		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.5	S	8290	4035	Title II - Fed Cash Mgmt System		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.7	A	Multiple		Other Federal		-	-	156,830	-	-	-	8,050	-	24,151	-	-	-	189,031	189,031
2.8	M	Multiple		Other Federal (One-Time Funding)		-	-	-	-	-	-	-	-	-	-	-	-	-	104,033
2.9	M	8290	3212	One-Time Funding ESSER II		-	-	-	-	-	-	-	-	-	-		28,220	28,220	282,197
		8100-8299		TOTAL FEDERAL REVENUE		-	-	156,830	573	-	-	8,050	-	24,151	-	-	28,220	217,824	676,162
OTHER STATE REVENUE																			
3.1	S	8311	6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.2	M	8311-8319		PA Recomputations CY & PY		-	-	-	-	-	-	-	-	-	-			-	-
3.3	S	8550		Mandate Block		-	-	-	-	17,335	-	-	-	-	-	-	770	18,105	18,105
3.4	S	8560		Lottery		35	-	-	-	-	-	20,541	-	28,044	-	-	27,958	76,578	111,834
3.5	O	8590	7690	STRS On-Behalf - Revenue		-	-	-	-	-	-	-	-	-	-		586,307	586,307	586,307
3.6	A	Multiple		Other State		-	-	40,165	17,401	-	-	-	-	-	2,143	5,886	13,652	79,247	79,247
3.7	M	Multiple		Other State (One-Time Funding)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.8	M	8590	7422	One-Time Funding IPI Grant		-	-	-	-	-	-	-	-	-	-	73,733	-	73,733	147,466
3.9	M	8590	7425&7426	One-Time Funding ELO Grant		-	-	-	-	-	-	-	-	-	-	155,304	-	155,304	155,304
		8300-8599		TOTAL OTHER STATE REVENUE		35	-	40,165	17,401	17,335	-	20,541	-	28,044	2,143	234,923	628,687	989,274	1,098,253
OTHER LOCAL REVENUE																			
4.1	S	8792	SPED	PA Special Education - Pass Through		13,633	14,623	31,370	25,182	25,182	28,451	25,182	31,924	6,331	6,096	6,096	-	214,070	284,329
4.2	A	Multiple		Other Local		10,400	20,870	221,148	10,451	144,065	353,282	18,791	10,338	9,682	13,036	52,455	(30,360)	834,158	834,158
		8600-8799		TOTAL OTHER LOCAL REVENUE		24,033	35,493	252,518	35,633	169,247	381,733	43,973	42,262	16,013	19,132	58,551	(30,360)	1,048,228	1,118,487
OTHER FINANCING SOURCES																			
5.1	A	8900-8998		Transfers In & Other Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	99,000
		8900-8998		TOTAL OTHER FINANCING SOURCES		-	-	-	-	-	-	-	-	-	-	-	-	-	99,000
		8000-8998		TOTAL REVENUE		67,023	198,950	623,213	272,674	772,066	3,576,661	1,458,890	411,208	394,650	2,371,602	1,450,046	951,847	12,548,629	13,324,278
SALARIES & BENEFITS																			
6.1	A	1000-1999		Certificated		44,372	39,216	512,392	505,390	502,527	498,933	497,727	521,115	520,435	517,295	512,981	537,331	5,209,716	5,391,982
6.2	A	2000-2999		Classified		79,503	110,739	157,487	161,348	171,222	150,985	150,497	152,681	158,320	172,471	181,946	163,723	1,810,823	1,934,289
6.3	A	3000-3999		Benefits		50,244	56,615	218,661	209,643	218,066	207,034	212,338	216,184	218,519	219,135	190,794	214,460	2,231,692	2,522,127
6.4	O	3101-3112	7690	STRS On-Behalf - Expense		-	-	-	-	-	-	-	-	-	-	-	586,307	586,307	586,307
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		1000-3999		TOTAL SALARIES & BENEFITS		174,119	206,570	888,539	876,381	891,815	856,952	860,563	889,980	897,274	908,901	885,722	1,501,821	9,838,638	10,434,678
OTHER EXPENDITURES																			
7.1	A	4000-4999		Supplies		60,103	58,416	49,354	36,391	16,231	15,204	41,280	46,879	40,910	12,964	44,305	65,726	487,766	1,066,346
7.2	A	5500-5599		Utilities		9,765	16,830	17,266	23,704	15,789	19,389	23,173	24,145	15,238	31,715	17,240	22,630	236,885	212,000
7.3	A	5000-5999		Other Services (Excl. Utilities)		77,087	85,222	96,727	49,729	43,600	57,879	66,908	69,189	28,372	47,855	58,963	100,178	781,712	954,193
7.4	A	6000-6999		Capital		-	-	-	-	-	-	-	-	-	-	-	-	-	
7.5	O	7200-7299		Pass Through Revenues		-	-	-	-	-	-	-	-	-	-		-	-	-
7.6	A	7000-7998		Transfers Out, Other Uses & Outgo		-	-	-	-	-	-	-	-	-	(99,000)	-	-	(99,000)	-
7.7	M	4000-7999		Other Expenditures (One-Time Funding)		-	-	-	-	-	-	-	-	-	-	-	-	-	409,316
		4000-7998		TOTAL OTHER EXPENDITURES		146,956	160,468	163,348	109,824	75,620	92,472	131,362	140,213	84,521	(8,486)	120,509	188,534	1,407,362	2,641,857
		1000-7998		TOTAL EXPENDITURES		321,076	367,039	1,051,887	986,206	967,435	949,424	991,924	1,030,193	981,795	902,436	1,006,231	1,690,356	11,246,000	13,076,532

					Beginning Bal	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	Ending Balance
ASSETS																		
8.1	NP	9111-9199		Other Cash Equivalents	(21,096)	-	-	-	-	-	-	-	-	-	-			(21,096)
8.2	NP	9200-9299		Receivables (Excl. Deferrals)	(235,096)	80,417	(1)	76,092	62,351	1,265	-	3,921	21	-	-			(11,030)
8.3	NP	9300-9319		Temporary Loans / Due From	-	-	-	-	1,000,000	-	-	-	-	-	-			1,000,000
8.4	NP	9320-9499		Other Assets	-	-	-	-	-	-	-	-	-	-	-			-
8.5	M	92XX		Deferrals (Excl. Adj. & PY Recomp.)	(61,511)	61,511	-	-	-	-	-	-	-	-	-		-	-
		9111-9499		TOTAL ASSETS (excluding cash 9110)	(317,704)	141,928	(1)	76,092	1,062,351	1,265	-	3,921	21	-	-	-	-	967,874
CURRENT LIABILITIES																		
9.1	NP	9500-9599		Payables	74,971	(73,766)	2,891	(214)	(3,418)	(397)	5,711	3,823	(4,746)	1,823	(2,243)			4,433
9.2	NP	9650-9659		Unearned Revenue	-	-	-	-	-	-	-	-	-	-	-			-
9.3	M	95XX		Deferrals (EPA Recover)	-	-	-	-	-	-	-	-	-	-	-			-

RANCHO SANTA FE ELEMENTARY 2020-21 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
6/7/21	APRIL	68312	02800	A. Wilmot

District's authorizing signature

				BEGINNING BALANCE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	20-21 Estimated Actuals
			BEGINNING BALANCE		$ 1,565,774	$ 1,292,031	$ 973,642	$ 631,328	$ 977,714	$ 783,776	$ 2,422,756	$ 2,883,832	$ 2,264,026	$ 1,681,069	$ 3,137,319	$ 3,581,134		
		9500-9659	TOTAL CURRENT LIABILITIES	$ 74,971	$ (73,766)	$ 2,891	$ (214)	$ (3,418)	$ (397)	$ 5,711	$ 3,823	$ (4,746)	$ 1,823	$ (2,243)	$ -	$ -	$ 4,433	
OTHER ACTIVITY																	Ending Balance	
10.1	NP	9793	Audit Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	-							$ -	
10.2	NP	9795	Other Restatements	$ -	$ -	$ -	$ -	$ -	$ -	-							$ -	
10.3	NP	7999	Expense Suspense		$ (681)	$ (14,090)	$ 14,771	$ -	$ (2)	$ 2	$ (3,252)	$ 1,099	$ 2,153	$ (16,441)			$ (16,441)	
10.4	NP	8999	Revenue Suspense		$ (2)	$ 87,819	$ (87,817)	$ -	$ -	$ 8,050	$ (8,050)	$ -	$ -	$ -			$ -	
10.5	NP	9910	Payroll Suspense		$ (87,169)	$ 4,926	$ 83,527	$ 985	$ 566	$ (2,281)	$ (2,071)	$ 2,805	$ 212	$ 5,768			$ 7,269	
10.6	NP	Multiple	Treasury Reconciling Items		$ -	$ -	$ -			$ 261	$ (261)						$ -	
		9111-9499	TOTAL OTHER ACTIVITY		$ (87,852)	$ 78,655	$ 10,481	$ 985	$ 664	$ 6,032	$ (13,634)	$ 3,904	$ 2,365	$ (10,673)	$ -	$ -	$ (9,172)	
			ENDING BALANCE SUBTOTAL Prior to Borrowing		$ 1,060,186	$ 1,205,487	$ 631,328	$ 977,714	$ 783,776	$ 4,422,756	$ 3,883,832	$ 3,264,026	$ 2,881,069	$ 4,137,319	$ 4,581,134	$ 3,842,425	$ 3,599,892	
BORROWING ACTIVITY				Beginning Bal													Ending Balance	
11.1	M	9640	TRAN / TTF Principal Amounts		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-			$ -	
11.2	M	8660	TRAN / TTF Premium		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-			$ -	
11.3	M	5800	TRAN / TTF Issuance Cost & Interest		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-			$ -	
11.4	M	91358/9640	TRAN / TTF Repayment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-			$ -	
11.5	M	9600-9619	Temporary Loans / Due To	$ 231,845	$ -	$ (231,845)	$ -	$ -	$ -	$ (1,000,000)	$ -	$ -	$ -	-			$ (1,000,000)	
11.6	M	9629-9649	Other Liabilities (Excluding TRANs)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	-			$ -	
			TOTAL BORROWING ACTIVITY	$ 231,845	$ -	$ (231,845)	$ -	$ -	$ -	$ (1,000,000)	$ -	$ -	$ -	$ -	$ -	$ -	$ (1,000,000)	
			TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	$ (10,888)													$ (10,888)	
			ENDING CASH BALANCE 9110		$ 1,292,031	$ 973,642	$ 631,328	$ 977,714	$ 783,776	$ 2,422,756	$ 2,883,832	$ 2,264,026	$ 1,681,069	$ 3,137,319	$ 3,581,134	$ 2,842,425	$ 2,842,425	

Business Services | Financial Accounting & Reporting

Code Legend:
D = District
C = County

Projec A = 3 Year Average
S = Schedule
M = Manual Entry
O = Other
NP = No Projection

ENDING CASH BALANCE BY FISCAL YEAR	Year Count	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
19-20 Ending Cash Balance	1	633,406	2,275,563	1,691,418	1,044,962	788,886	3,243,498	1,982,522	1,305,945	547,380	3,376,648	2,189,383	1,565,774
18-19 Ending Cash Balance	2	950,615	950,615	2,223,566	2,162,477	1,122,295	979,771	1,758,078	950,232	452,641	2,811,134	1,915,922	1,159,849
17-18 Ending Cash Balance	3	1,215,196	631,507	2,078,779	1,937,008	1,012,496	1,678,054	2,524,734	1,685,768	922,227	2,049,614	2,243,568	1,327,964
16-17 Ending Cash Balance	4	976,288	976,288	248,609	473,409	304,281	1,355,044	1,813,650	1,336,737	597,015	2,044,587	2,261,502	1,549,022
15-16 Ending Cash Balance	5	888,406	418,255	453,088	261,627	135,315	1,729,712	1,971,282	1,441,838	802,740	2,126,579	2,256,611	1,397,667
14-15 Ending Cash Balance	6	1,065,135	1,067,052	658,653	275,104	264,313	1,469,299	2,058,090	1,447,593	858,068	2,218,805	2,180,626	1,314,305
13-14 Ending Cash Balance	7	1,302,405	1,106,803	652,732	299,940	167,497	1,471,243	1,924,750	1,495,119	906,429	2,276,537	2,344,728	1,441,280
12-13 Ending Cash Balance	8	1,215,216	1,076,780	623,196	309,716	107,840	2,026,234	2,186,634	1,090,868	755,971	1,970,010	2,309,773	1,539,059
11-12 Ending Cash Balance	9	967,723	773,692	365,505	88,620	95,974	1,020,168	1,536,553	936,364	611,128	2,070,111	2,128,790	1,483,440
10-11 Ending Cash Balance	10	1,051,027	905,854	512,210	187,696	218,161	1,472,293	1,857,352	1,150,802	807,927	2,167,579	2,231,080	1,261,129

ENDING CASH BALANCE VERIFIED WITH COUNTY TREASURY	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
TREASURY ENDING CASH BALANCE:	$ 1,292,031.26	$ 973,642.11	$ 631,327.52	$ 977,714.12	$ 783,775.96	$ 2,422,756.11	$ 2,883,832.20	$ 2,264,026.07	$ 1,681,069.32	$ 3,137,318.61		
CASHFLOW ENDING BALANCE Obj. 9110:	$ 1,292,031.26	$ 973,642.11	$ 631,327.52	$ 977,714.12	$ 783,775.96	$ 2,422,756.11	$ 2,883,832.20	$ 2,264,026.07	$ 1,681,069.32	$ 3,137,318.61	$ 3,581,133.55	$ 2,842,424.90
DIFFERENCE:	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IN BLANCE/NOT BALANCED (variance +/- .01):	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	In Balance	No Data	No Data
NOTES:												

December Ending Cash Balance	Expenditures (excluding Payroll)	End Bal Prior to Property Taxes, PA and EPA	Property Taxes less: In-lieu PTX & Borrowing Activity	Balance After Net Property Taxes	Expenditures (Payroll)	Ending Balance Prior to PA and EPA	Principal Apportionment and EPA	EOM Ending Balance*
	$ (92,472)	$ 691,304	$ 2,166,592	$ 2,857,896	$ (856,952)	$ 2,000,943	$ 56,787	$ 2,057,730

*EOM Ending Balance does not include all projected revenues for December. This section is meant to analyze the district's ability to cover expenditures, considering the timing variance of Principal Apportionment and December payroll.

PAYMENT SCHEDULE FOR VARIOUS PROGRAMS

Group	Line #	Principal Apport LCFF Type: B	July	August	September	October	November	December	January	February	March	April	May	June	Total
LCFF SOURCES	1.1, 4.3	Type 1 (A) Principal Apportionment - LCFF	5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%
	1.1, 4.3	Type 2 (B) Principal Apportionment - LCFF	15.00%	15.00%	15.00%	15.00%	0.00%	0.00%	6.00%	6.80%	6.80%	6.80%	6.80%	6.80%	100.00%
	8.5	Deferrals - PA for LCFF, SPED, EPA (Lines 1.1, 4.3, 1.3, 3.1)								-48.27%	-74.67%	-75.61%	-75.93%	-100.00%	
	1.2	Property Taxes	0.4%	2.0%	0.3%	1.4%	3.9%	32.1%	15.3%	2.5%	2.5%	25.7%	11.5%	2.50%	100.0%
	1.3	EPA			25.0%			25.0%			25.0%			25.0%	100%
	1.4	RDA Residual Balance & CRD							50.0%					50.0%	100%
	1.6	Charter School In Lieu		6%	12%	8%	8%	8%	8%	8%	7%	7.0%	7.0%	7.0%	86.0%
	1.7	Special Education - Prop Tax Transfer							27.3%			24.8%		47.9%	100.0%
FEDERAL REVENUE	2.2	Federal Special Education													0%
	2.3	Assets - Pass Through					25%				25%			25%	75%
	2.4, 2.5, 2.6	Federal Cash Mgmt Title 1,2, & 3			25%			25%			25%			25%	100%
	2.9	One-Time Funding ESSER II												-10%	
OTHER STATE	3.1	PA Sp. Ed. (SDUSD, Poway & Infant)											5%	95%	100%
	3.3	Mandate Block					100%								100%
	3.4	Lottery							25%			25%		25%	75%

RANCHO SANTA FE ELEMENTARY   2020-21 CASHFLOW

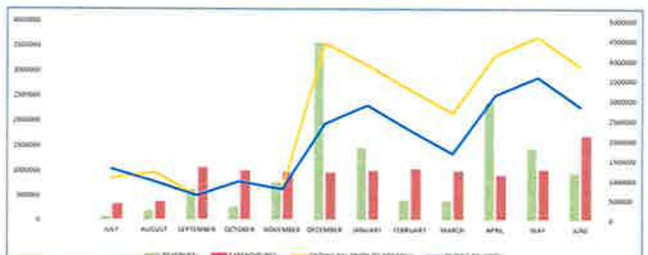
UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
6/7/21	APRIL	68312	02800	A. Wilmot

District's authorizing signature

			JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	20-21 Estimated Actuals
		BEGINNING BALANCE:	$ 1,565,774	$ 1,292,031	$ 973,642	$ 631,328	$ 977,714	$ 783,776	$ 2,422,756	$ 2,883,832	$ 2,264,026	$ 1,681,069	$ 3,137,319	$ 3,581,134		
REVENUE	3.8	One-Time Funding IPI Grant											50%		50%	
	3.9	One-Time Funding ELO Grant											50%		50%	

cnt yrs	AVERAGE PERCENTAGE FOR YEARS 2016/17 TO 2018/19			Line	July %	August %	September %	October %	November %	December %	January %	February %	March %	April %	May %	June %	Sub-Total %
2	02800_1.7	Multiple	Other Revenue Sources	1.7	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	02800_2.1	8110	Impact Aid	2.1	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	02800_2.3	8285	Assets - Pass Through (June only)	2.3	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	02800_2.7	Multiple	Other Federal	2.7	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%
3	02800_3.6	Multiple	Other State	3.6	0.00%	0.00%	2.92%	6.41%	0.13%	71.09%	4.50%	-9.93%	0.00%	14.28%	7.43%	0.00%	96.82%
3	02800_4.2	Multiple	Other Local	4.2	1.04%	7.27%	13.37%	27.27%	6.92%	6.13%	5.93%	5.40%	9.79%	4.78%	6.29%	4.77%	98.97%
1	02800_5.1	8900-8998	Transfers In & Other Sources	5.1	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
3	02800_6.1	1000-1999	Certificated	6.1	1.48%	1.93%	9.54%	9.55%	9.65%	9.59%	10.12%	9.53%	9.60%	9.52%	9.51%	9.97%	99.97%
3	02800_6.2	2000-2999	Classified	6.2	5.30%	6.48%	7.93%	8.37%	9.56%	8.80%	9.28%	9.50%	8.79%	7.91%	9.41%	8.46%	99.78%
3	02800_6.3	3000-3999	Benefits	6.3	3.13%	2.10%	7.15%	7.24%	7.27%	7.13%	7.84%	7.56%	7.65%	7.77%	7.56%	8.50%	80.90%
3	02800_7.1	4000-4999	Supplies	7.1	7.67%	46.43%	9.18%	13.51%	5.52%	7.99%	3.87%	5.96%	4.51%	3.73%	4.15%	6.16%	118.67%
3	02800_7.2	5500-5599	Utilities	7.2	0.14%	9.08%	7.70%	11.08%	7.50%	8.34%	6.40%	8.38%	6.37%	7.77%	8.13%	10.67%	91.57%
3	02800_7.3	5000-5999	Other Services (Excl. Utilities)	7.3	9.75%	10.60%	6.97%	9.47%	5.71%	5.02%	7.33%	6.24%	6.96%	7.64%	6.18%	10.50%	92.37%
2	02800_7.4	6000-6999	Capital	7.4	0.00%	494.68%	0.00%	-494.68%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	50.00%
0	02800_7.5	7200-7299	Pass Through Revenues (June Only)	7.5	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	02800_7.6	7000-7998	Transfers Out, Other Uses & Outgo (Line 5.1 Jun	7.6	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%

RANCHO SANTA FE ELEMENTARY
2020-21 CASHFLOW



DESCRIPTION	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
REVENUES:	$ 67,023	$ 198,950	$ 623,213	$ 272,674	$ 772,066	$ 3,576,661	$ 1,458,890	$ 411,208	$ 394,650	$ 2,371,602	$ 1,450,046	$ 951,647
EXPENDITURES:	$ 321,076	$ 367,039	$ 1,051,887	$ 986,206	$ 967,435	$ 949,424	$ 991,924	$ 1,030,193	$ 981,795	$ 902,436	$ 1,006,231	$ 1,690,356
ENDING BAL PRIOR TO BORROW:	$ 1,060,186	$ 1,205,487	$ 631,328	$ 977,714	$ 783,776	$ 4,422,756	$ 3,883,832	$ 3,264,026	$ 2,681,069	$ 4,137,319	$ 4,581,134	$ 3,842,425
ENDING BALANCE:	$ 1,292,031	$ 973,642	$ 631,328	$ 977,714	$ 783,776	$ 2,422,756	$ 2,883,832	$ 2,264,026	$ 1,681,069	$ 3,137,319	$ 3,581,134	$ 2,842,425

RANCHO SANTA FE ELEMENTARY — 2021-22 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
6/7/21	APRIL	68312	02800	A. Wilmot

District's authorizing signature

					BEGINNING BALANCE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2021-22 MYP SY1
				CHART		2,842,425	2,173,230	1,471,605	556,520	(71,762)	(619,190) NEGATIVE END BAL - see detail below	1,915,280	2,503,843	1,765,732	1,149,422	2,879,532	3,106,192		
		LCFF SOURCES																	
1.1	S	8011		LCFF		23,619	23,619	23,619	23,619	-	-	9,448	10,707	10,707	10,707	10,707	10,707	157,483	157,483
1.2	S	8021-8046		Property Taxes		36,207	205,865	32,069	142,761	404,489	3,318,673	1,578,646	258,625	258,625	2,660,732	1,189,674	258,625	10,344,892	10,344,992
1.3	S	8012		EPA		-	-	26,935	-	-	26,935	-	-	26,935	-	-	26,935	107,740	107,740
1.4	S	8047		RDA Residual Balance & CRD		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.5	S	8096		Charter In Lieu Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.6	S	8097		Special Education - Prop Tax Transfer		-	-	-	-	8,590	-	-	-	8,590	-	-	8,590	25,769	34,358
1.7	A	Multiple		Other Revenue Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		8000-8099		TOTAL LCFF SOURCES		59,827	229,485	82,624	166,380	413,079	3,345,608	1,588,094	269,332	304,857	2,671,439	1,200,382	304,857	10,635,964	10,644,553
		FEDERAL REVENUE																	
2.1	A	8110		Impact Aid		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.2	S	8181&8182		Special Education		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.3	S/A	8285	9010 roll-up	Federal Pass Through		-	-	-	-	-	-	-	-	-	-	-	-	-	34,542
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System		-	-	22,732	-	-	22,732	-	-	22,732	-	-	22,732	90,928	90,928
2.5	S	8290	4035	Title II - Fed Cash Mgmt System		-	-	3,276	-	-	3,276	-	-	3,276	-	-	3,276	13,105	13,105
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System		-	-	-	-	-	-	-	-	-	-	-	-	-	-
2.7	A	Multiple		Other Federal		-	-	-	-	-	-	-	-	-	-	-	-	-	65,359
2.8	M	Multiple		Other Federal (One-Time Funding)															
2.9	M	8290	3212	One-Time Funding ESSER II															
		8100-8299		TOTAL FEDERAL REVENUE		-	-	26,008	-	-	26,008	-	-	26,008	-	-	26,008	104,033	203,934
		OTHER STATE REVENUE																	
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.2	M	8311-8319		PA Recomputations CY & PY		-	-	-	-	-	-	-	-	-	-	-	-	-	-
3.3	S	8550		Mandate Block		-	-	-	-	17,641	-	-	-	-	-	-	-	17,641	17,641
3.4	S	8560		Lottery		-	-	-	-	-	-	26,766	-	-	26,766	-	26,766	80,297	107,062
3.5	O	8590	7690	STRS On-Behalf - Revenue		-	-	-	-	-	-	-	-	-	-	-	553,200	553,200	553,200
3.6	A	Multiple		Other State		-	-	2,123	4,661	95	51,717	3,272	(7,222)	-	10,387	5,404	-	70,436	72,750
3.7	M	Multiple		Other State (One-Time Funding)															
3.8	M	8590	7422	One-Time Funding IPI Grant			73,733												
3.9	M	8590	7425&7426	One-Time Funding ELO Grant			155,304												155,304
		8300-8599		TOTAL OTHER STATE REVENUE		-	-	2,123	4,661	17,736	51,717	30,038	(7,222)	-	37,152	5,404	579,966	721,874	905,957
		OTHER LOCAL REVENUE																	
4.1	S	8792	SPED	PA Special Education - Pass Through		40,637	40,637	40,637	40,637	-	-	16,255	18,422	18,422	18,422	18,422	18,422	270,912	270,912
4.2	A	Multiple		Other Local		9,238	64,719	119,045	242,803	61,633	54,613	52,787	48,035	87,205	42,593	55,987	42,471	881,127	890,332
		8600-8799		TOTAL OTHER LOCAL REVENUE		49,874	105,355	159,681	283,440	61,633	54,613	69,042	66,457	105,627	61,015	74,409	60,893	1,152,039	1,161,244
		OTHER FINANCING SOURCES																	
5.1	A	8900-8998		Transfers In & Other Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		8900-8998		TOTAL OTHER FINANCING SOURCES		-	-	-	-	-	-	-	-	-	-	-	-	-	-
		8000-8998		**TOTAL REVENUE**		109,701	334,840	270,437	454,481	492,448	3,477,947	1,687,173	328,567	436,492	2,769,606	1,280,184	971,723	12,613,610	12,915,688
		SALARIES & BENEFITS																	
6.1	A	1000-1999		Certificated		85,050	111,257	549,479	550,130	555,736	552,254	582,951	549,105	552,825	548,492	548,102	574,119	5,759,501	5,761,141
6.2	A	2000-2999		Classified		106,812	130,475	159,602	168,559	192,530	177,128	186,837	191,279	176,916	159,290	189,417	170,445	2,009,290	2,013,679
6.3	A	3000-3999		Benefits		91,505	61,509	209,252	211,776	212,642	208,570	229,464	221,071	223,716	227,177	221,302	248,753	2,368,738	2,925,421
6.4	O	3101-3112	7690	STRS On-Behalf - Expense													553,200	553,200	553,200
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)															
		1000-3999		TOTAL SALARIES & BENEFITS		283,366	303,240	918,333	930,465	960,908	937,952	999,253	961,455	953,458	934,959	958,822	1,546,518	10,683,729	11,253,441
		OTHER EXPENDITURES																	
7.1	A	4000-4999		Supplies		39,771	240,778	47,609	70,042	28,605	41,432	20,045	30,921	23,391	19,340	21,547	31,965	615,445	518,800
7.2	A	5500-5599		Utilities		313	20,971	17,789	25,606	17,328	19,272	14,785	19,359	14,717	17,954	18,766	24,658	211,538	231,000
7.3	A	5000-5999		Other Services (Excl. Utilities)		85,802	93,240	61,367	83,306	50,266	44,149	64,527	54,944	61,235	67,244	54,379	92,389	812,848	880,000
7.4	A	6000-6999		Capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-
7.5	O	7200-7299		Pass Through Revenues														-	-
7.6	A	7000-7998		Transfers Out, Other Uses & Outgo		-	-	-	-	-	-	-	-	-	-	-	-	-	-
7.7	M	4000-7999		Other Expenditures (One-Time Funding)															409,316
		4000-7998		TOTAL OTHER EXPENDITURES		125,887	354,989	126,765	178,954	96,199	104,853	99,357	105,224	99,344	104,538	94,711	149,012	1,639,831	2,038,916
		1000-7998		**TOTAL EXPENDITURES**		409,253	658,229	1,045,097	1,109,419	1,057,107	1,042,805	1,098,610	1,066,678	1,052,801	1,039,497	1,053,533	1,695,529	12,328,560	13,292,357
		ASSETS			Beginning Bal													Ending Balance	
8.1	NP	9111-9199		Other Cash Equivalents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8.2	NP	9200-9299		Receivables	(134,584)	-	-	35,256	-	-	99,328	-	-	-	-	-	-	-	
8.3	NP	9300-9319		Temporary Loans / Due From	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8.4	NP	9320-9499		Other Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8.5	M	92XX		Deferrals (Excl. Adj. & PY Recomp.)	(133,681)	35,698	27,105	26,991	26,655	17,232	-	-	-	-	-	-	(29,129)	(29,129)	
		9111-9499		TOTAL ASSETS (excluding cash 9110)	(268,265)	35,698	27,105	62,247	26,655	17,232	99,328	-	-	-	-	-	(29,129)	(29,129)	
		CURRENT LIABILITIES			Beginning Bal													Ending Balance	
9.1	NP	9500-9599		Payables	1,013,353	(405,341)	(405,341)	(202,671)	-	-	-	-	-	-	-	-	-	(0)	
9.2	NP	9650-9659		Unearned Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

RANCHO SANTA FE ELEMENTARY 2021-22 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
6/7/21	APRIL	68312	02800	A. Wilmot

District's authorizing signature

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2021-22 MYP SY1
CHART		BEGINNING BALANCE		$ 2,842,425	$ 2,173,230	$ 1,471,605	$ 556,520	$ (71,762)	NEGATIVE END BAL - see detail below $ (619,190)	$ 1,915,280	$ 2,503,843	$ 1,765,732	$ 1,149,422	$ 2,879,532	$ 3,106,192		
9500-9659		TOTAL CURRENT LIABILITIES	$ 1,013,353	$ (405,341)	$ (405,341)	$ (202,671)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (0)	
OTHER ACTIVITY			Beginning Bal													Ending Balance	
10.1 NP	9793	Audit Adjustments	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
10.2 NP	9795	Other Restatements	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
10.3 NP	7999	Expense Suspense		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
10.4 NP	8999	Revenue Suspense		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
10.5 NP	9910	Payroll Suspense		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
10.6 NP	Multiple	Treasury Reconciling Items														$ -	
9111-9499		TOTAL OTHER ACTIVITY		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
		ENDING BALANCE SUBTOTAL Prior to Borrowing		$ 2,173,230	$ 1,471,605	$ 556,520	$ (71,762)	$ (619,190)	$ 1,915,280	$ 2,503,843	$ 1,765,732	$ 1,149,422	$ 2,879,532	$ 3,106,192	$ 2,353,257	$ 3,098,345	
BORROWING ACTIVITY			Beginning Bal													Ending Balance	
11.1 M	9640	TRAN / TTF Principal Amounts		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
11.2 M	8660	TRAN / TTF Premium		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
11.3 M	5800	TRAN / TTF Issuance Cost & Interest		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
11.4 M	91354/9640	TRAN / TTF Repayment		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
11.5 M	9600-9619	Temporary Loans / Due To	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
11.6 M	9629-9649	Other Liabilities (Excluding TRANs)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL BORROWING ACTIVITY	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
		TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	$ 745,088													$ 745,088	
		ENDING CASH BALANCE	9110	$ 2,173,230	$ 1,471,605	$ 556,520	$ (71,762)	$ (619,190)	$ 1,915,280	$ 2,503,843	$ 1,765,732	$ 1,149,422	$ 2,879,532	$ 3,106,192	$ 2,353,257	$ 2,353,257	

Business Services | Financial Accounting & Reporting

Code Legend:
D = District
C = County

Projection Calculation
A = 3 Year Average
S = Schedule
M = Manual Entry
O = Other
NP = No Projection

ENDING CASH BALANCE BY FISCAL YEAR	Year Count	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
Projected 20-21 Ending Cash Balance	1	1,292,031	973,642	631,328	977,714	783,776	2,428,258	2,883,802	2,264,030	1,461,069	3,137,319	1,981,154	[illegible]
19-20 Ending Cash Balance	2	633,406	2,275,563	1,691,418	1,044,962	788,886	3,243,498	1,982,522	1,305,945	547,380	3,376,648	2,189,383	1,565,774
18-19 Ending Cash Balance	3	950,615	950,615	2,223,566	2,162,477	1,122,295	979,771	1,758,078	950,232	452,641	2,811,134	1,915,922	1,159,849
17-18 Ending Cash Balance	4	1,215,196	631,507	2,078,779	1,937,008	1,012,496	1,678,054	2,524,734	1,685,768	922,227	2,049,614	2,243,568	1,327,964
16-17 Ending Cash Balance	5	976,288	976,288	248,609	473,409	304,281	1,155,044	1,813,650	1,336,737	597,015	2,044,587	2,261,502	1,549,022
15-16 Ending Cash Balance	6	888,406	418,255	453,088	261,627	135,315	1,729,712	1,971,282	1,441,838	802,740	2,126,579	2,256,611	1,397,667
14-15 Ending Cash Balance	7	1,065,135	1,067,052	658,653	275,104	264,313	1,469,299	2,058,090	1,447,593	858,068	2,218,805	2,180,626	1,314,305
13-14 Ending Cash Balance	8	1,302,405	1,106,803	652,732	299,940	167,497	1,471,243	1,924,750	1,495,119	906,429	2,276,537	2,344,728	1,441,290
12-13 Ending Cash Balance	9	1,215,216	1,076,780	623,196	309,716	107,840	2,026,224	2,186,614	1,090,868	755,971	1,970,010	2,309,773	1,539,059
11-12 Ending Cash Balance	10	967,723	773,692	365,505	88,620	95,974	1,020,168	1,536,553	936,364	611,128	2,070,111	2,128,790	1,483,440

ENDING CASH BALANCE VERIFIED WITH COUNTY TREASURY	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
TREASURY ENDING CASH BALANCE	$	$	$	$	$	$	$	$	$	$	$	$
CASHFLOW ENDING BALANCE Obj. 9110	$ 2,173,230.17	$ 1,471,604.94	$ 556,520.45	$ (71,762.42)	$ (619,189.68)	$ 1,915,279.57	$ 2,503,843.17	$ 1,765,731.51	$ 1,149,422.25	$ 2,879,531.57	$ 3,106,192.47	$ 2,353,257.16
DIFFERENCE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
IN BLANCE/NOT BALANCED (variance +/- .01)	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data	No Data
NOTES:												

December Ending Cash Balance	Expenditures (excluding Payroll)	End Bal Prior to Property Taxes, PA and EPA	Property Taxes less: In-lieu PTX & Borrowing Activity	Balance After Net Property Taxes	Payroll Expenditures	Ending Balance Prior to PA and EPA	Principal Apportionment and EPA	EOM Ending Balance*
	$ (104,853)	$ (724,043)	$ 3,318,673	$ 2,594,631	$ (937,952)	$ 1,656,678	$ 26,935	$ 1,683,613

*EOM Ending Balance does not include all projected revenues for December. This section is meant to analyze the district's ability to cover expenditures, considering the timing variance of Principal Apportionment and December payroll.

PAYMENT SCHEDULE FOR VARIOUS PROGRAMS

Group	Line #	Principal Apport LCFF Type: B	July	August	September	October	November	December	January	February	March	April	May	June	Total
LCFF SOURCES	1.1, 4.1	Type 1 (A) Principal Apportionment - LCFF	5.00%	5.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	9.00%	100.00%
	1.1, 4.1	Type 2 (B) Principal Apportionment - LCFF	15.00%	15.00%	15.00%	15.00%	0.00%	0.00%	6.00%	6.80%	6.80%	6.80%	6.80%	6.80%	100.00%
	8.5	Deferrals - PA for LCFF, SPED, EPA (Lines 1.1, 4.3, 1.3, 3.1)												-100.00%	
	1.2	Property Taxes	0.4%	2.0%	0.3%	1.4%	3.9%	32.1%	15.3%	2.5%	2.5%	25.7%	11.5%	2.50%	100.00%
	1.3	EPA			25.0%			25.0%			25.0%			25.0%	100%
	1.4	RDA Residual Balance & CRD							50.0%					50.0%	100%
	1.6	Charter School In Lieu		6%	12%	8%	8%	8%	8%	8%	7%	7.0%	7.0%	7.0%	86.0%
	1.7	Special Education - Prop Tax Transfer							27.3%			24.8%		47.9%	100.0%
FEDERAL REVENUE	2.2	Federal Special Education													0%
	2.3	Assets - Pass Through					25%				25%			25%	75%
	2.4, 2.5, 2.6	Federal Cash Mgmt Title 1,2, & 3			25%			25%			25%			25%	100%
	2.9	One-Time Funding ESSER II													
OTHER STATE REVENUE	3.1	PA Sp. Ed. (SDUSD, Poway & Infant)	5%	5%	9%	9%	9%	9%	9%	9%	9%	9%	9%	12%	100%
	3.3	Mandate Block					100%								100%
	3.4	Lottery							25%			25%		25%	75%
	3.8	One-Time Funding SPI Grant		50.0%											50%

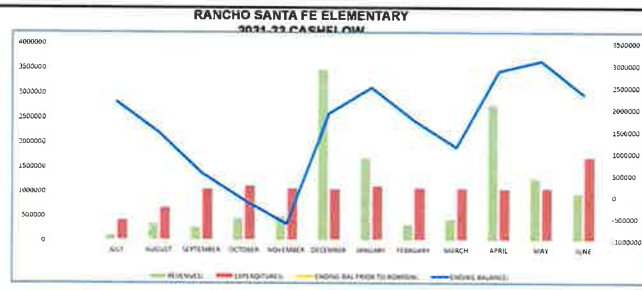
RANCHO SANTA FE ELEMENTARY 2021-22 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAD	BUSINESS UNIT	BUSINESS ADVISOR
6/7/21	APRIL	68312	02800	A. Wilmot

District's authorizing signature

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER (NEGATIVE END BAL - see detail below)	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2021-22 MYP SY1
CHART BEGINNING BALANCE	$ 2,842,425	$ 2,173,230	$ 1,471,605	$ 556,520	$ (71,762)	$ (619,190)	$ 1,915,280	$ 2,503,843	$ 1,765,732	$ 1,149,422	$ 2,879,532	$ 3,106,192		
3.9 One-Time Funding ELO Grant		50.0%											50%	

cnt yrs.			AVERAGE PERCENTAGE FOR YEARS 2016/17 TO 2018/19	Line	July %	August %	September %	October %	November %	December %	January %	February %	March %	April %	May %	June %	Sub-Total %
2	02800_1.7	Multiple	Other Revenue Sources	1.7	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	02800_2.1	8110	Impact Aid	2.1	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	02800_2.3	8285	Assets - Pass Through (June only)	2.3	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	02800_2.7	Multiple	Other Federal	2.7	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%
3	02800_3.6	Multiple	Other State	3.6	0.00%	0.00%	2.92%	6.41%	0.13%	71.09%	4.50%	-9.93%	0.00%	14.28%	7.43%	0.00%	96.82%
3	02800_4.2	Multiple	Other Local	4.2	1.04%	7.27%	13.37%	27.27%	6.92%	6.13%	5.93%	5.40%	9.79%	4.78%	6.29%	4.77%	98.97%
1	02800_5.1	8900-8998	Transfers In & Other Sources	5.1	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%
3	02800_6.1	1000-1999	Certificated	6.1	1.48%	1.93%	9.54%	9.55%	9.65%	9.59%	10.12%	9.53%	9.60%	9.52%	9.51%	9.97%	99.97%
3	02800_6.2	2000-2999	Classified	6.2	5.30%	6.48%	7.93%	8.37%	9.56%	8.80%	9.28%	9.50%	8.79%	7.91%	9.41%	8.46%	99.78%
3	02800_6.3	3000-3999	Benefits	6.3	3.13%	2.10%	7.15%	7.24%	7.27%	7.13%	7.84%	7.56%	7.65%	7.77%	7.56%	8.50%	80.90%
3	02800_7.1	4000-4999	Supplies	7.1	7.67%	46.43%	9.18%	13.51%	5.52%	7.99%	3.87%	5.96%	4.51%	3.73%	4.15%	6.16%	118.67%
3	02800_7.2	5500-5599	Utilities	7.2	0.14%	9.08%	7.70%	11.08%	7.50%	8.34%	6.40%	8.38%	6.37%	7.77%	8.13%	10.67%	91.57%
3	02800_7.3	5000-5999	Other Services (Excl. Utilities)	7.3	9.75%	10.60%	6.97%	9.47%	5.71%	5.02%	7.33%	6.24%	6.96%	7.64%	6.18%	10.50%	92.37%
2	02800_7.4	6000-6999	Capital	7.4	0.00%	494.68%	0.00%	-494.68%	0.00%	0.00%	0.00%	50.00%	0.00%	0.00%	0.00%	0.00%	50.00%
0	02800_7.5	7200-7299	Pass Through Revenues (June Only)	7.5	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	02800_7.6	7000-7998	Transfers Out, Other Uses & Outgo (Line 5.1 Jun	7.6	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%



DESCRIPTION	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
REVENUES:	$ 109,701	$ 334,840	$ 270,437	$ 454,481	$ 492,448	$ 3,477,947	$ 1,687,173	$ 328,567	$ 436,492	$ 2,769,606	$ 1,280,194	$ 971,723
EXPENDITURES:	$ 409,253	$ 658,229	$ 1,045,097	$ 1,109,419	$ 1,057,107	$ 1,042,805	$ 1,098,610	$ 1,066,678	$ 1,052,801	$ 1,039,497	$ 1,053,533	$ 1,695,529
ENDING BAL PRIOR TO BORROW:	$ 2,173,230	$ 1,471,605	$ 556,520	$ (71,762)	$ (619,190)	$ 1,915,280	$ 2,503,843	$ 1,765,732	$ 1,149,422	$ 2,879,532	$ 3,106,192	$ 2,353,257
ENDING BALANCE:	$ 2,173,230	$ 1,471,605	$ 556,520	$ (71,762)	$ (619,190)	$ 1,915,280	$ 2,503,843	$ 1,765,732	$ 1,149,422	$ 2,879,532	$ 3,106,192	$ 2,353,257