

ROSELAND SCHOOL DISTRICT



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2021-22 ADOPTED BUDGET

Public Hearing Date: June 16, 2021

Board Adopted Date: June 23, 2021

Submitted by: Denise Calvert, Interim CBO

Adopted Budget 2021-22

Please find for your review and approval, Roseland School District's proposed budget for 2021-22. The budget is built on estimates of the school's enrollment and ADA; revenues and expenses using current information and estimates. Revenue assumptions are based on School Services of California's Financial Projection Dashboard of the State's May Revision for 2021-22.

The District budget is an ever-changing document and necessary revisions will be made throughout the year. Snapshots of the District's financial status will include the following budget updates: 45 Day Revise (August 2021), First Interim (December 2021), and Second Interim (March 2022). After the financial books are closed for the fiscal year, an audit is performed to certify the accuracy of the District's financial records.

The following information is included in this report:

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INTRODUCTION

Roseland serves grades pre-K through six, on three school sites: Roseland Elementary: A Leadership Academy, Sheppard Accelerated Elementary and Roseland Creek Elementary. Roseland School District serves as the sponsoring LEA for Roseland Charter School and provides educational services for the elementary grades.

This budget reflects revenues and expenditures for the elementary school sites, administration, and staffing costs for Roseland Accelerated Middle School (RAMS), Roseland Collegiate Prep (RCP) and Roseland University Prep (RUP). Reimbursement for the certificated and classified staffing, serving students enrolled in the Charter, is reflected in Other Local Revenue.

OVERVIEW

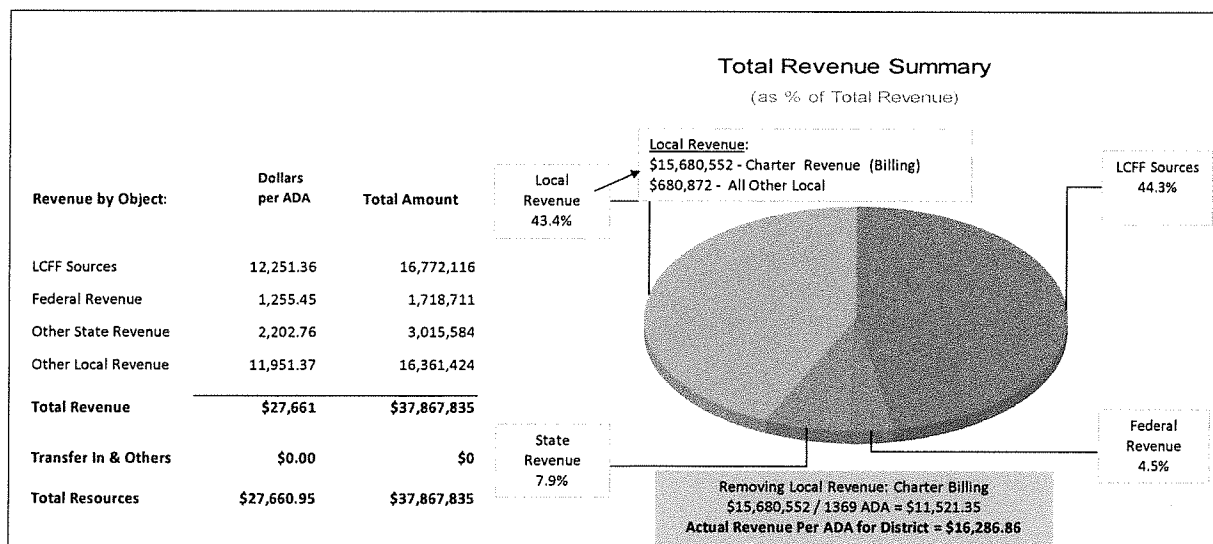
California school district revenue and expenditures are constantly changing. The District must diligently update the budget based on federal, state, and local decisions and projections. ***The following report provides a breakdown of revenue and expenditures for the District based on information described in the Governor's May Revision. After the formal enactment of the 2021-22 State Budget we will revise our local budget within the 45 days and provide the update in August.***

General Fund (Fund 01) – The major operating fund of the district. The General Fund is comprised of Unrestricted and Restricted revenue and expenditures.

General Fund Revenue: \$37,867,835 (Unrestricted \$32,876,815 and Restricted \$4,991,020)

REVENUE ASSUMPTIONS

PLANNING FACTORS FOR 2020-21 AND MYP	2020-21	2021-22	2022-23
COLA	2.31%	0%	0%
Lottery – unrestricted per ADA	\$150	\$150	\$150
Lottery- Prop. 20 per ADA	\$49	\$49	\$49
Mandated Block Grant per ADA	\$32.79	\$33.60	\$34.64



LOCAL CONTROL FUNDING FORMULA (LCFF)

Programs and services funded by the LCFF are reported on the Local Control Accountability Plan (LCAP). Through the development of the LCAP, districts are expected to articulate and share the performance data, needs, actions, and anticipated outcomes that are guiding the use of state funding. The LCAP must also include how supplemental and concentration funds are targeted to provide improved or additional services.

Current projections have been calculated using the LCFF Calculator v 14 to project estimated LCFF revenues for fiscal years 2021-22 through 2023-24. The LCFF calculator may be updated during the year which could change funding projections. Funding is calculated by enrollment, ADA, grade span and the unduplicated pupil percentage count (UPP). Under the LCFF, LEA's receive additional supplemental and concentration funds for their unduplicated pupils (students eligible for free or reduced price meals, English language learners, and foster youth). Supplemental funding is an additional 20% of the target base rate of the UPP; concentration funding is an additional 50% of the UPP count over 55%. The 3-year rolling UPP count for Roseland District is estimated at 93.86% for 2021-22.

ENROLLMENT, AVERAGE DAILY ATTENDANCE (ADA) AND UNDUPLICATED PUPIL COUNT

For 2021-22, the projected enrollment for Roseland District is estimated at 1,435. This is the same as 2020-21. **This is a very uncertain estimate due to the on-going pandemic. The county as a whole is declining in enrollment.** However, the enrollment for 2020-21 was a slight increase over 2019-20 and there are a number of new developments within the district boundaries. The projected 2021-22 ADA is estimated at 1,361. Additionally, the Charter Elementary enrollment is projected to decrease by 63 as we continue to phase out the elementary grades. This will have a direct fiscal impact on the District.

School Site	2021-22 Projected Enrollment	2021-22 Projected P-2 ADA
Roseland	488	465.55
Sheppard	531	506.57
Roseland Creek	414	394.96
Total Roseland School District	1433	1367.08
County Office & NPS	8	6

LCFF Calculator: Base grants by grade span for 2020-21 reflect the increase of 5.07%

LCFF ENTITLEMENT FACTORS per ADA	K-3	4-6
2021-22 Base Grants	\$8,092	\$8,241
Grade Span Adjustment Factors	10.4%	
Grade Span Adjustment Amounts	\$842	

2020-21 LCFF FUNDING COMPONENTS

Current year estimated Base Grant Funding (Includes add-ons)	\$11,837,165
Current year estimated Supplemental and Concentration Grant funding	\$ 4,522,034
Current year Minimum Proportionality Percentage (MPP)	38.2%

FCMAT – Calculator v 14

LCFF ENTITLEMENT CALCULATION

Calculation Factors	COLA & Augmentati 3.70%	COLA & Augmentation 5.07%	Base Grant Proration 0.00%	Unduplicated Pupil Percentage 93.86%	93.86%	
	ADA	ADA	Base	Grade Span	Supplemental	Concentration
Grades TK-3	820.91	809.54	\$ 8,092	\$ 842	\$ 1,677	\$ 1,736
Grades 4-6	546.51	557.78	8,214		1,542	1,596
Grades 7-8	-	1.07	8,458		1,588	1,643
Grades 9-12	0.96	1.40	9,802	255	1,888	1,954
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant			\$11,155,176	\$ 681,989	\$ 2,222,073	\$ 2,299,961
NSS Allowance			-			
TOTAL BASE	1,368.38	1,369.79	\$11,155,176	\$ 681,989	\$ 2,222,073	\$ 2,299,961
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 8,389
Home-to-School Transportation						250,000
Small School District Bus Replacement Program						-
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF ENTITLEMENT						\$16,617,588
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$16,617,588
Change Over Prior Year				4.86%	770,865	
LCFF Entitlement Per ADA						12,131
Per-ADA Change Over Prior Year				4.86%	562	
Basic Aid Status (school districts only)						Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
State Aid				5.36%	Increase 482,926	2021-22 \$ 9,492,584
Education Protection Account						2,416,877
Property Taxes Net of In-Lieu Transfers				13.41%	556,660	4,708,127
Charter In-Lieu Taxes				0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				6.56%	1,039,586	\$16,617,588

Federal Revenue includes Title I, II, III, IV, Indian Education, MAA, Medi-cal, School Nutrition Assistance Program, and Special Education (IDEA). The revenue reflects preliminary information received for 2021-22 or budgeted at the 2020-21 funding level. The budget includes \$797,482 in Federal ESSER funding.

State Revenue includes Lottery, Mandated Block Grant, After School Education and Safety Program, Early Mental Health Funds, and CalSTRS on Behalf. The revenue reflects preliminary information received for 21-22 as well as \$806,000 in AB86 COVID Relief and School Reopening Funds.

Local Revenue includes Interest Income, Rental Income, Miscellaneous Income, RESIG Safety Credit Funds, and Special Education – Transfer of Apportionment. The largest contributing factor to local revenue is generated from Roseland Charter School primarily reimbursing the District for salary and benefit expense. This equates to 96% of local revenue and totals \$12,969,005. In addition, Charter Elementary LCFF Pass-through Revenue decreases significantly as we continue the phasing out of Charter elementary grade levels.

General Fund Expenditures: \$32,577,922 (Unrestricted \$25,918,378 and Restricted \$6,659,544)

EXPENDITURE ASSUMPTIONS

SALARY AND BENEFITS

Negotiations for Roseland Educators Association (REA) and California School Employee Association (CSEA) are settled for the 2021-22 fiscal year. Step and Column increase, mandatory benefits and health and welfare, as estimated by RESIG, are reflected in this budget. REA salaries are based on 180 instructional days, one non-instructional work day and five professional development days, a total of 186 contractual days.

Listed below are the Mandatory Benefit Rates used to develop the 2020-21 Budget

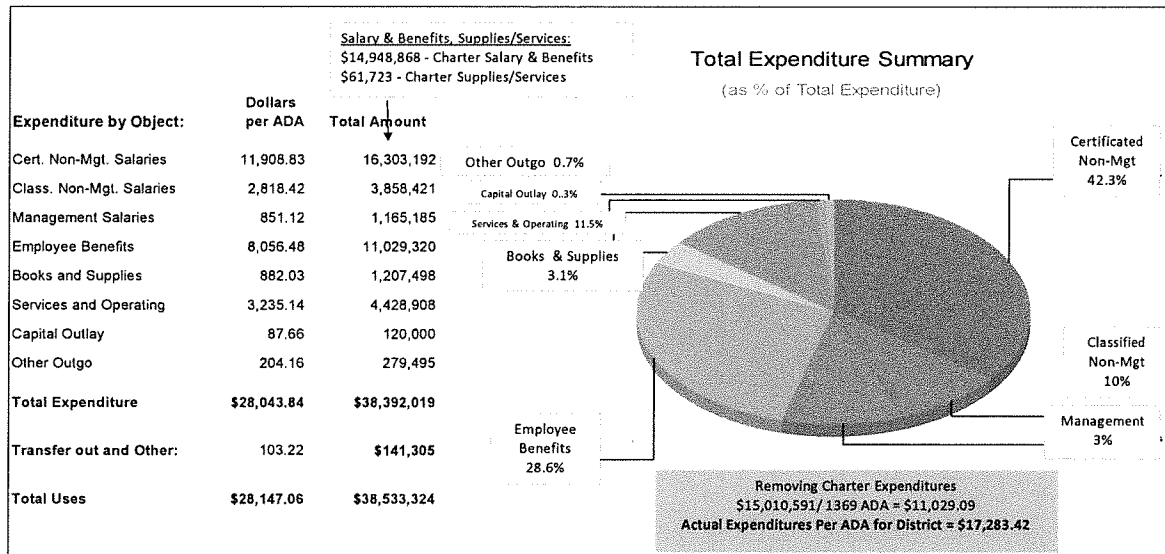
	2020-21		2021-22		2021-22	
	Certificated	Classified	Certificated	Classified	Certificated	Classified
CalSTRS	16.15%		16.92%		0.08%	
CalPERS		20.70%		22.91%		2.21%
OASDI		6.00%		6.00%		
Medicare	1.45%	1.45%	1.45%	1.45%		
SUI	0.50%	5.00%	1.23%	1.23%	0.73%	0.73%
Workers Comp	1.42%	1.42%	1.42%	1.42%		
Total Mandatory%	19.07%	29.82%	21.02%	33.06%	0.81%	2.94%

BOOKS, SUPPLIES, SERVICES AND OPERATING EXPENDITURES

Books and supplies have been budgeted at the same level as 2021-22.

CONTRIBUTIONS AND INTERFUND TRANSFERS

Contributions to restricted programs amount to \$3,639,086. The contribution to Restricted Maintenance and to Special Education



SUMMARY OF GENERAL FUND BUDGET

GENERAL FUND BALANCE COMPONENTS AND RESERVES

2021-22 General Fund Adopted Budget (Fund 01)			
Description	Unrestricted	Restricted	Total
<u>REVENUE & EXPENDITURES</u>			
TOTAL REVENUE	\$ 32,876,815	\$ 4,991,020	\$ 37,867,835
TOTAL EXPENDITURES	\$ 29,364,007	\$ 9,028,012	\$ 38,392,019
EXCESS/(DEFICIENCY)	\$ 3,512,808	\$ (4,036,992)	\$ (524,184)
<u>TOTAL, OTHER FINANCING SOURCES/USES</u>			
INTERFUND TRANSFERS IN	\$ -	\$ -	\$ -
INTERFUND TRANSFERS OUT	\$ 141,305		\$ 141,305
CONTRIBUTIONS	\$ (3,639,086)	\$ 3,639,086	\$ -
NET INCREASE/(DECREASE)	\$ (267,583)	\$ (397,906)	\$ (665,489)
<u>FUND BALANCE, RESERVES</u>			
Estimated Beginning Fund Balance July 1, 2021	\$ 11,588,234	\$ 1,710,170	\$ 13,298,404
Estimated Ending Fund Balance June 30, 2021	\$ 11,320,651	\$ 1,312,264	\$ 12,632,915
COMPONENTS OF ENDING FUND BALANCE			
NonSpendable			
Revolving Cash	\$ 1,500	\$ -	\$ 1,500
Prepaid Expenditures	\$ -		\$ -
Restricted	\$ -	\$ 1,312,264	\$ 1,312,264
Committed	\$ -	\$ -	\$ -
Assigned			
Actuarial - OPEB	\$ 250,000		\$ 250,000
Cafeteria Encroachment	\$ 150,000		\$ 150,000
Declining Enrollment	\$ 300,000		\$ 300,000
Facilities	\$ 440,000		\$ 440,000
2019-20 Supplemental Carryover	\$ 762,000		\$ 762,000
Special Education	\$ 400,000		\$ 400,000
2019-20 Elementary Charter Carryover	\$ 587,000		\$ 587,000
Textbooks/Instructional Materials	\$ 950,000		\$ 950,000
Resolution 11-19 - 15% Total Reserve	\$ 5,779,999	\$ -	\$ 5,779,999
Reserve for Economic Uncertainties - State Mandate (3%)	\$ 1,156,000	\$ -	\$ 1,156,000
Reserve for Economic Uncertainties - District Reso (12%)	\$ 4,623,999	\$ -	\$ 4,623,999
Unassigned/Unappropriated Amount	\$ 1,701,652	\$ -	\$ 1,701,652

Ideally, the ending fund balance will remain relatively constant. This will enable the District to provide operating cash until taxes and State funds become available through apportionments. The District's required reserve for economic uncertainties is 3%. In striving to maintain fiscal solvency, the District passed Resolution 11-19. The policy enacted calls for minimum General Fund Balance of 15% of annual operating expenditures. Resolution 11-19 also stipulates if fund balance drops below 10%, it shall be recovered at a rate of 1% minimally each year. This policy provides the District with working capital and a margin of safety to address emergencies without borrowing cash.

MAJOR ON-GOING LONG-TERM DEBT

In March 2015, the District refinanced the 2003 Certificate of Participation (COP) debt service. The 2015 Lease Refinancing debt service has a principal balance of \$3,257,000. Payments for 2021-22 are budgeted in the General Fund. Payments can also be made from Fund 40.

MULTI-YEAR PROJECTIONS (MYP) including Expenditure Reductions (Refer to MYP – Page 10-11)

Multi-Year Projections (MYPs) show the impact of today's decisions on future budgets. The MYP also indicates the District's ability to maintain the required reserve for economic uncertainties for the current and subsequent two years. Reasonable assumptions are made by utilizing information from multiple sources (School Services of California Financial Projection Dashboard gap percentages have been used for the LCFF revenues), trends and historical data. ***It is important to remember that projections are only estimates based on the most current information available at a point in time.***

	2020-21	2021-22	2022-23	2023-24
Statutory COLA	2.31%	5.07%	2.98%	3.11%
Enrollment	1433	1435	1435	1411
P-2 ADA	1361.75	1324.40	1301.60	1252.20
LCFF Funded ADA	1369.79	1369.79	1369.79	1355.68
Unduplicated Pupil Count %- 3 Year Rolling Average	94.09%	93.86%	94.11%	94.9%
Certificated (Non Mgmt) FTE (Includes Charter)	151.8	155	155	149
Classified (Non Mgmt) FTE (Includes Charter)	72.8	89.4	89.4	73.3
Cert/Class Mgmt./ Non Represented FTE (Includes Charter)	36.3	36.3	36.3	36.3
Step & Column		Ave. 2%	Ave. 2%	Ave. 2%
STRS Employer Rate (Statutory)	16.15%	16.92% Increase by .77%	19.1% Increase by 2.2%	19.1%
PERS Employer Rate (Projected)	20.7%	22.91% Increase by 2.2%	26.1% Increase by 3.19%	27.1% Increase by 1 %
Health & Welfare		2%	4%	4%

CASH FLOW (Refer to Cash Flow Section Scenario A & B – Page 20-21)

The cash flow analysis is a critical tool to help the District determine whether or not it will have enough cash to meet its obligations. Frequent monitoring of the revenue sources and expenditures is required. ***Maintaining a positive cash balance in all funds is required to avoid fiscal insolvency.***

OTHER FUNDS

FUND 12, Child Development

Community Care Child Council of Sonoma County (4Cs) continues to manage and operate the state preschool program. The preschool center on the Roseland campus continues to expand as we recently received award notification for the Inclusive Early Education Expansion Program to increase program offerings.

FUND 13, Cafeteria

The contribution of \$141,305 is budgeted to transfer from the General Fund to the Cafeteria Fund for 20221-22. The district made necessary changes to the breakfast service/program beginning in January 2019. Due to the COVID-19 event it is still unclear how the adjustments that were made truly effect the overall financial stability of the program. We will continue to monitor and review the program to help reduce the encroachment and remain compliant in all areas. In 2021-22 all students will be eligible to eat free meals so the financial condition of the fund should improve depending on enrollment.

FUND 14, Deferred Maintenance

The District continues the Five Year Deferred Maintenance Plan. The estimated ending fund balance is \$1,282,532. \$100,000 in LCFF sources are budgeted for 2020-21.

FUND 17, Special Reserve for Other than Capital Outlay

This fund is used to set aside funds for large one time purchases, such as textbook adoptions and technology. The estimated ending fund balance is \$1,270,406.

FUND 21, Building (Bond)

On November 6, 2012, The District received authorization from its voters to issue and sell General Obligation Bonds (GOBs, Election of 2012) in an aggregate principal amount not to exceed \$7,000,000. In March 2013, the District issued \$3,500,000 (Series A), in March 2015, the District issued the second series in the principal amount of \$1,997,525 (Series B) and in June 2019, the final issuance, Series C, of \$1.5M. Currently the balance in the Bond Fund will be utilized for the Sheppard Kitchen Project that will commence in June 2020.

On March 3, 2020, the District received authorization from its voters to issue and sell General Obligation Bonds (GOBs, Election of 2020) in the amount not to exceed \$9,400,000. In May 2020, the District issued \$3,500,000 (Series A). We anticipate receiving the funds in June 2020, and will begin working towards implementing the District's Master Plan. The estimated ending fund balance is \$3,664,934.

FUND 25, Capital Facilities

Developer fees are deposited to this fund. This budget will be updated as developer fees are received. The projected ending fund balance is \$983,553.

FUND 40, Special Reserve for Capital Outlay

The board has committed \$775,000 for COP (long-term debt service) payments and \$700,000 for emergency repairs. The projected ending fund balance is \$2,107,691.

FUTURE CONSIDERATIONS

On May 14, 2021 the Governor presented an overview of the May Revise which is reflected in Roseland District's 2020-21 Budget. We know that we will receive Federal Stimulus funds that will help offset additional costs associated with reopening schools. We will wait for further details once the 2021-22 State Budget Act is signed as well as budget trailer bills that are not subject to the same deadline. We will provide an update in August that will include any major changes to the revenue and expenditures as a result of the State Budget Act along with enrollment information and the overall financial status of the budget.

Roseland School District is financially solvent and will be able to meet its financial obligations in 2021-22 and the subsequent two years.

ROSELAND SCHOOL DISTRICT

2021-22 Adopted Budget Report

& Multi-Year Projections for 2022-23 and 2023-24

REVENUE	Object Codes
LCFF Sources	8010-8099
LCFF Transfer to Fund 14)	8091
Federal Revenues	8100-8299
Federal/State CARES Funding (Times is charter)	
Other State Revenues	8300-8399
STRS On-Behalf Pension, RS 7690	8390
Local Revenues	8600-8799

Total Revenue

EXPENDITURES	Object Codes
Certificated Salaries	1000-1999
Classified Salaries	2000-2999
Employee Benefits -- Statutory	3001-3399,3501-3699,3800
Employee Benefits -- STRS	3101-3102
STRS On Behalf Pension, RS 7690	3101
Employee Benefits -- PERS	3201-3202
Employee & Retiree Benefits -- H&W	3300-3399,3501-3799,3800,3999
Federal/State CARES Funding	
Instructional Materials, Textbooks, Supplies	4000-4999
Services, Other Operating Expenses	5000-5999
Capital Outlay	6000-6999
Other Outgo	7100-7499

Total Expenditures

Excess (Deficiency)	Object Codes
Interfund Transfers In	8910-8929
Interfund Transfers Out	7610-7629
Other Sources	8930-8979
Other Uses	7630-7699
Contribution to Restricted Program	8980-8999

Total Transfers/Other Uses

Net Increase (Decrease)	Object Codes
FUND BALANCE	
Beginning Balance	

Net Ending Balance	Object Codes
Components of Ending Balance:	
Revolving Cash	9711
Prepaid	9713
Restricted	9740
Assigned, Sped, Textbooks, Facilities -See list	9780
Reserve for Econ Uncert. 3%	9789
Board Res #11-19: Additional 12%	9760

Unassigned/Unappropriated Amount

Employer STRS Rate (Statutory)	16.15%
Employer PERS Rate (Projected)	20.700%

* LCFF includes PY Adjustment of (\$586,738)

2020-21 PROJECTED AT ADOPTED	2.31%	Funded COLA
COLA Suspension	-2.31%	0.00%
ADA	Hold Harmless	1,369.79
Enrollment	1.433	25
3 yr ave. Unduplicated Pupil Percentage: 94.02%		

Unrestricted	Restricted	Total
15,849,088	254,528	16,103,616
(100,000)	-	(100,000)
33,500	1,144,883	1,178,383
56,164	2,951,700	3,007,864
266,693	1,451,463	1,718,156
1,150,804	1,150,804	1,150,804
14,220,744	269,434	14,490,178
30,326,189	7,222,812	37,549,001

12,447,158	1,561,908	14,009,066
3,276,081	426,773	3,702,854
675,942	85,133	761,075
2,023,572	289,850	2,313,422
-	1,105,804	1,105,804
670,151	86,159	756,310
3,675,661	393,882	4,069,543
56,164	1,911,494	1,967,658
1,724,701	620,190	2,344,891
2,159,933	2,095,524	4,255,457
291,969	1,043,514	1,335,483
(28,743)	28,751	8
26,972,589	9,648,982	36,621,571

3,353,600	(2,426,170)	927,430
(202,671)	-	(202,671)
(3,180,658)	3,180,658	0
(3,383,329)	3,180,658	(202,671)
(29,729)	754,488	724,759
11,617,962	955,683	12,573,645
11,588,233	1,710,171	13,298,404
1,500	-	1,500
3,839,000	1,710,171	1,710,171
1,104,727	3,839,000	3,839,000
4,418,909	1,104,727	1,104,727
2,224,097	4,418,909	4,418,909
2,224,097	-	2,224,097

16.15%	20.700%
16.92%	22.91%

2021-22 ADOPTED BUDGET PROJECTION	5.07%	Funded COLA
COLA Suspension	0.00%	3.84%
ADA	1,369.79	(1,369.79Funded ADA)
Enrollment	1.435	2
3 yr ave. Unduplicated Pupil Percentage: 93.82%		

Unrestricted	Restricted	Total
16,617,588	254,528	16,872,116
(100,000)	-	(100,000)
20,000	958,896	978,896
1,358,523	1,545,848	2,904,371
247,237	811,510	1,058,747
-	1,150,804	1,150,804
14,733,467	269,434	15,002,901
32,876,815	4,991,020	37,867,835

13,808,124	1,636,717	15,444,841
3,692,916	482,155	4,175,071
931,297	115,757	1,047,054
2,265,581	314,496	2,580,077
-	1,105,804	1,105,804
830,773	108,173	938,946
3,932,971	432,435	4,365,406
1,358,523	2,189,351	3,547,874
619,765	303,705	923,470
1,715,282	2,148,699	3,863,981
251,833	120,000	371,833
(43,058)	70,720	27,662
29,364,007	9,028,012	38,392,019

3,512,808	(4,036,992)	(524,184)
(141,305)	-	(141,305)
(3,639,086)	3,639,086	-
(3,780,391)	3,639,086	(141,305)
(267,583)	(397,906,00)	(665,489)
11,588,233	1,710,171	13,298,404
11,320,650	1,312,265	12,632,915
1,500	-	1,500
3,839,000	1,312,265	1,312,265
1,156,000	3,839,000	3,839,000
4,623,999	1,156,000	1,156,000
1,700,151	4,623,999	4,623,999
1,700,151	-	1,700,151

16.92%	22.91%
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2022-23 PROJECTIONS	2.48%	Funded COLA
COLA Suspension	0.00%	2.98%
ADA	1,369.79	(1,369.79Funded ADA)
Enrollment	1.435	-
3 yr ave. Unduplicated Pupil Percentage: 94.11%		

Unrestricted	Restricted	Total
17,044,120	246,892	17,291,012
(100,000)	-	(100,000)
20,000	939,718	959,718
2,000,000	1,643,380	3,643,380
242,292	693,030	935,322
-	1,150,804	1,150,804
15,177,293	269,434	15,446,727
34,383,705	4,943,258	39,326,964

14,084,286	1,669,451	15,753,738
3,766,774	491,798	4,258,572
965,434	86,450	1,051,883
2,690,099	318,865	3,008,964
-	1,150,804	1,150,804
983,128	128,359	1,111,487
4,030,290	449,732	4,480,022
2,000,000	1,643,380	3,643,380
619,765	303,705	923,470
1,747,358	2,188,880	3,936,237
-	120,000	120,000
(43,058)	70,720	27,662
30,844,076	8,632,145	39,466,220

3,539,630	(3,678,886)	(139,257)
(141,305)	-	(141,305)
(3,678,886)	3,678,886	-
(3,820,191)	3,678,886	(141,305)
(280,562)	0	(280,562)
11,320,650	1,312,265	12,632,915
11,040,088	1,312,265	12,352,354
1,500	-	1,500
3,839,000	1,312,265	1,312,265
1,188,226	3,839,000	3,839,000
4,752,903	1,188,226	1,188,226
1,258,459	4,752,903	4,752,903
1,258,459	-	1,258,459

428,887	172,541	601,428
19.10%	26.10%	601,428

2023-24 PROJECTIONS	2.48%	Funded COLA
COLA Suspension	0.00%	3.11%
ADA	1,355.68	(1,355.68Funded ADA)
Enrollment	1,411	(24)
3 yr ave. Unduplicated Pupil Percentage: 94.9%		

Unrestricted	Restricted	Total
17,418,272	239,485	17,657,757
(100,000)	-	(100,000)
20,000	920,924	940,924
237,446	693,030	930,476
-	1,150,804	1,150,804
15,479,654	269,434	15,749,088
33,055,372	3,273,677	36,329,050

14,215,972	1,702,840	15,918,813
3,842,110	501,634	4,343,744
978,592	88,179	1,066,771
2,715,251	325,243	3,040,493
1,150,804	1,150,804	1,150,804
1,041,212	135,943	1,177,155
4,131,501	467,722	4,599,223
619,765	303,705	923,470
1,780,033	2,229,812	4,009,845
-	120,000	120,000
(28,743)	28,743	-
29,295,694	7,054,624	36,350,318

3,759,679	(3,780,947)	(21,268)
(141,305)	-	(141,305)
(3,780,947)	3,780,947	-
(3,922,252)	3,780,947	(141,305)
(162,573)	0	(162,573)
11,040,088	1,312,265	12,352,354
10,877,515	1,312,265	12,189,780
1,500	-	1,500
3,839,000	1,312,265	1,312,265
1,094,749	3,839,000	3,839,000
4,378,995	1,094,749	1,094,749
1,563,271	4,378,995	4,378,995
1,563,271	-	1,563,271

31,539	67,608	99,147
18.10%	27.10%	99,147

Will impact Designations of EFB

**Assumptions:
Multi-Year Budget Projection**

Reporting Period: 2020-21 Adopted Budget

Revenue
Revenue Sources
COLAs used
Funded COLA
Unduplicated Count %
District Funded ADA
Property Taxes
Federal
Other State - Unrestricted
Other State - Restricted
Local
Expenditures
Certificated Salaries
Certificated REA (FTEs)
Management & Unrepresented Staffing (
Step & Column Costs
Other Adjustments
Classified Salaries
Classified CSEA (FTEs)
Step & Column Costs
Other Adjustments
Employee Benefits
Statutory Benefits (Fixed)
STRS on-behalf (Equal to Revenue)
Health & Welfare Benefits
Other
Books and Supplies
Services, Other Oper Exp
Transportation
Capital Outlay
Other Outgo
Transfers In (provide detail)
Transfers (Out) (provide detail)
Contribution

2020-2021 Budget Current Year	2021-2022 Projection Year 1 - Budget Year	2022-2023 Projection Year 2 - Projection
2.31%	5.07%	2.48%
0.00%	5.07%	2.48%
94.02%	93.86%	94.11%
1,369.79	1,369.79	1,369.79
8,258,951	9,025,087	9,025,087
Estimated to entitlement letters: \$459,209 Special Education (includes \$18,601 for Sp. Ed. Pre-school), \$276,430 Title I, \$39,193 Title II, \$125,266 Title III: LEP & Immigrant, \$21,131 Title IV, \$22,061 Indian Education, \$20,000 MAA, \$15,000 Medi-Cal, \$2,011,132 CARES	Estimated to entitlement letters: \$459,209 Special Education (includes \$18,601 for Sp. Ed. Pre-school), \$276,430 Title I, \$39,193 Title II, \$125,266 Title III: LEP & Immigrant, \$21,131 Title IV, \$22,667 Indian Education, \$20,000 MAA, \$15,000 Medi-Cal, \$739,805 ESSER	Based on 2021-22 Budget with reduction of ESSER funds
\$44K Mandated Block grant (MBG)=\$32.18 per ADA, \$213K lottery=\$150 per Annual ADA	\$44K Mandated Block grant (MBG)=\$32.79 per ADA, \$202K lottery=\$150 per Annual ADA	Based on 2021-22 Budget
\$1.15M STRS on- behalf and \$65K Restricted Lottery=\$49 per Annual ADA, \$610K ASES (Resource 6010), \$115K ASES-Kids Pilot Program, \$20K Mental Health, CARES \$134K	\$1.15M STRS on- behalf and \$66K Restricted Lottery=\$49 per Annual ADA, \$610K ASES (Resource 6010), \$115K ASES-Kids Pilot Program, \$20K Mental Health, COVID \$806K	Based on 2021-22 Budget with reduction of COVID funds
\$100K interest, \$13.96M Interagency, \$258K Special Education (object 8792), \$102K other local revenues (budgeted as received)	\$100K interest, \$15.68M Interagency, \$33K Special Education (object 8792), \$96K other local revenues (budgeted as received)	Based on 2021-22 Budget except for Interagency Revenue Adjusted for Charter Salary/Benefits & Charter Elementary Pass through Revenue
151.8 FTE	155 FTE	155
36.3 FTE (-1.0 FTE AP)	36.3 FTE	36.3 FTE
Matches Position control	2% increase over PY	2% increase over PY
	5% Salary Increase	
72.83	89.4	89.4
	2% increase over PY	2% increase over PY
	5% Salary Increase	
STRS 16.15% PERS 20.7%, SUI .05%, OASDI 6.2%, Medicare 1.45%, WC 1.42%	STRS 16% PERS 23% SUI 1.23%, OASDI 6.2%, Medicare 1.45%, WC 1.42%	STRS 19.1% PERS 26.1% SUI 1.23%, OASDI 6.2%, Medicare 1.45%, WC 1.42%
\$1,150,804	\$1,150,804	\$1,150,804
Includes 4.9% Increase	4% over PY	4% over PY
\$18K on OPEB	\$26K on OPEB	\$34K on OPEB
Instructional materials, textbooks, and supplies; includes supporting districts goals outlined in LCAP and district's mission. Includes materials to support Distance Learning utilizing CARES funding	Based on 20-21 Budget, eliminating Distance Learning Expenditures- CARES Funding	No Change from PY
\$4,295,821 includes contracted services, LCAP expenditures and utilities, transportation (see below), Sped expenses (i.e. SCOE/Rincon Valley placements) Property & Liability Insurance up 30%-\$208K; Distance Learning Expenditures-CARES Funding-\$325K	\$4,428,980 includes contracted services, LCAP expenditures and utilities, transportation (see below), Sped expenses (i.e. SCOE/Rincon Valley placements) Property & Liability Insurance: \$506K CARES	1.87% over PY
\$911K	\$742K	1.87% over PY
\$1,018,314 RMA& IEIEEP Grant	\$120,000 RRMA	\$120,000 RRMA
\$252,399 COP Payment	\$251,833 COP Payment	\$254,039 COP Payment
\$0	\$0	\$0
\$202,671 to cafeteria	\$150,000 to cafeteria	\$150,000 to cafeteria
\$2.4M Sped/\$872K RRM (3% of GF Oper Exp)	1.59% (CPI) over PY	1.87% over PY

District: Roseland School District
CDS #: 49-70904

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			Objects 9780/9789/9790
Form	Fund	2021-22 Budget	
01	General Fund	\$5,540,651.73	(Exclude all non-spendable, restricted & committed funds)
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$1,270,405.99	Form 01
			Form 17
	Total Assigned and Unassigned Ending Fund Balances	\$6,811,057.72	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	\$1,156,000.00	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	\$5,655,057.72	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2021-22 Budget	Description of Need
01	General Fund	\$950,000.00	Textbook Adoption/Instructional Materials
01	General Fund	\$400,000.00	Special Education- Placements/Encroachment
01	General Fund	\$762,000.00	2019-20 Supplemental/Concentration Grant
01	General Fund	\$587,000.00	2019-20 Charter Elementary Carryover
01	General Fund	\$440,000.00	Facilities
01	General Fund	\$300,000.00	Declining Enrollment
01	General Fund	\$150,000.00	Cafeteria Encroachment
01	General Fund	\$250,000.00	Actuarial - OPEB
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$1,026,090.00	
17	Special Reserve Fund for Other Than Capital Outlay Projects		
Insert Lines above as needed			
	Total of Substantiated Needs	\$4,865,090.00	

Remaining Unsubstantiated Balance **\$789,967.72**

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.

Summary Tab

Roseland (70904) - Adopted Budget		5/25/2021				
		2019-20	2020-21	2021-22	2022-23	2023-24
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation		3.26%	0.00%	5.07%	2.48%	3.11%
Base Grant Proration Factor		-	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		-	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement						
Base Grant		\$10,617,476	\$10,617,476	\$11,155,176	\$11,432,245	\$11,671,283
Grade Span Adjustment		648,782	648,782	681,989	698,189	680,176
Supplemental Grant		2,129,323	2,120,085	2,222,073	2,283,191	2,344,307
Concentration Grant		2,225,086	2,201,991	2,299,961	2,372,106	2,464,117
Add-ons: Targeted Instructional Improvement Block Grant		8,389	8,389	8,389	8,389	8,389
Add-ons: Home-to-School Transportation		250,000	250,000	250,000	250,000	250,000
Add-ons: Small School District Bus Replacement Program		-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$15,879,056	\$15,846,723	\$16,617,588	\$17,044,120	\$17,418,272
Miscellaneous Adjustments		-	-	-	-	-
Economic Recovery Target		-	-	-	-	-
Additional State Aid		-	-	-	-	-
Total LCFF Entitlement		15,879,056	15,846,723	16,617,588	17,044,120	17,418,272
LCFF Entitlement Per ADA		\$ 11,592	\$ 11,569	\$ 12,131	\$ 12,443	\$ 12,848
Components of LCFF By Object Code						
State Aid (Object Code 8011)		\$ 10,069,090	\$ 9,009,658	\$ 9,492,584	\$ 9,919,116	\$ 10,366,662
EPA (for LCFF Calculation purposes)		\$ 1,149,834	\$ 2,685,598	\$ 2,416,877	\$ 2,279,241	\$ 2,228,745
<i>Local Revenue Sources:</i>						
Property Taxes (Object 8021 to 8089)		\$ 8,776,213	\$ 8,258,951	\$ 9,025,087	\$ 9,025,087	\$ 9,025,087
In-Lieu of Property Taxes (Object Code 8096)		(4,116,081)	(4,107,484)	(4,316,960)	(4,179,324)	(4,202,222)
Property Taxes net of In-Lieu		\$ 4,660,132	\$ 4,151,467	\$ 4,708,127	\$ 4,845,763	\$ 4,822,865
TOTAL FUNDING		15,879,056	15,846,723	16,617,588	17,044,120	17,418,272
Basic Aid Status		<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes		\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding		\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement		15,879,056	15,846,723	16,617,588	17,044,120	17,418,272
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual		16.13801139%	37.69258175%	37.69000000%	37.69000000%	37.69000000%
% of Adjusted Revenue Limit - P-2		16.08698870%	37.69258175%	37.69000000%	37.69000000%	37.69000000%
EPA (for LCFF Calculation purposes)		\$ 1,149,834	\$ 2,685,598	\$ 2,416,877	\$ 2,279,241	\$ 2,228,745
EPA, Current Year (Object Code 8012)		\$ 1,149,834	\$ 2,685,598	\$ 2,416,877	\$ 2,279,241	\$ 2,228,745
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Object Code 8019)		\$ 18,272.00	\$ 3,635.00	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)						
Accrual (from Data Entry tab)		-	-	-	-	-

Roseland (70904) - Adopted Budget									
5/25/2021									
v22.1b									
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
Calculation Factors	2020-21				2021-22				
	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	Concentration	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	Concentration	Total
	ADA	Base	Grade Span	Supplemental	ADA	Base	Grade Span	Supplemental	Total
Grades TK-3	809.54	\$ 7,702	\$ 801	\$ 1,600	\$ 1,662	\$ 9,524,244			
Grades 4-6	557.78	7,818	1,471	1,528	6,033,629				
Grades 7-8	1.07	8,050		1,515	1,573	11,919			
Grades 9-12	1.40	9,329	243	1,801	1,871	18,542			
Subtract Necessary Small School ADA and Funding									
NSS Allowance		\$ 10,617,476	\$ 648,782	\$ 2,120,085	\$ 2,201,991	\$ 15,588,334			
TOTAL BASE		\$ 10,617,476	\$ 648,782	\$ 2,120,085	\$ 2,201,991	\$ 15,588,334			
ADD ONS:									
Targeted Instructional Improvement Block Grant									\$ 8,389
Home-to-School Transportation									250,000
Small School District Bus Replacement Program									
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF ENTITLEMENT									\$ 15,846,723
STATE AID CALCULATION									
Miscellaneous Adjustments									
Adjusted LCFF Entitlement									15,846,723
Local Revenue (including RDA)									(4,151,467)
Gross State Aid									\$ 11,695,256
MINIMUM STATE AID CALCULATION									
2012-13 RL/Charter Gen BG adjusted for ADA									N/A
2012-13 NSS Allowance (deficit)									\$ 7,125,004
Minimum State Aid Adjustments									
Less Current Year Property Taxes/In-Lieu									
Subtotal State Aid for Historical RL/Charter General BG									(4,151,467)
Categorical Funding from 2012-13 net of fair share reduction									2,973,537
Charter School Categorical Block Grant adjusted for ADA									2,172,074
Minimum State Aid Guarantee Before Proration Factor									
Proration Factor									5,145,611
Minimum State Aid Guarantee									0.00%
CHARTER SCHOOL MINIMUM STATE AID OFFSET									
LCFF Entitlement									
Minimum State Aid plus Property Taxes including RDA									
Offset									
Minimum State Aid Prior to Offset									
Total Minimum State Aid with Offset									\$ 11,695,256
TOTAL STATE AID									\$ -
ADDITIONAL STATE AID (Additional SA)									\$ -
LCFF Entitlement (Before COE transfer, Choice & Charter Supplemental)									\$ 15,846,723
Change Over Prior Year									
LCFF Entitlement Per ADA									
Per-ADA Change Over Prior Year									11,569
Basic Aid Status (school districts only)									
LCFF SOURCES INCLUDING EXCESS TAXES									
State Aid									
Education Protection Account									
Property Taxes Net of In-Lieu Transfers									
Charter In-Lieu Taxes									
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)									\$ 15,846,723

LCFF-Calculator (14)
Calculator - page 3 of 5

PROJECTED MONTHLY CASH FLOW

Enter your current working budget totals in this column

Use this as a working tool to get "Total" to match "Budget" for revenues / exp other

(includes revenue and expenditure accruals at year end—cash is adjusted through section D below)

**Start with
your
projected
actual cash
balance on
July 1**

[illegible]

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:



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



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

Budget available for inspection at:

Public Hearing:

Place: Roseland District Office

Date: June 07, 2021

Place: Roseland District Office (Zoom mee

Date: June 16, 2021

Time: 05:30 PM

Adoption Date: June 23, 2021

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Denise Calvert

Telephone: 707-545-0102 Ext 4222

Title: Interim CBO

E-mail: dcalvert@roselandsd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? - If yes, are they lifetime benefits? - If yes, do benefits continue beyond age 65? - If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				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) - Classified? (Section S8B, Line 1) - Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			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? - Adoption date of the LCAP or an update to the LCAP:		X
			Jun 23, 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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

(☒) This school district is self-insured for workers' compensation claims
through a JPA, and offers the following information:
Rewood Empire Schools Insurance Group

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Denise Calvert

Title: Interim CBO

Telephone: 707-545-0102 ext 4222

E-mail: dcalvert@roselandsd.org

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	15,749,088.00	254,528.00	16,003,616.00	16,517,588.00	254,528.00	16,772,116.00	4.8%
2) Federal Revenue		8100-8299	33,500.00	3,156,014.87	3,189,514.87	20,000.00	1,698,711.00	1,718,711.00	-46.1%
3) Other State Revenue		8300-8599	266,693.00	3,542,835.49	3,809,528.49	247,237.00	2,768,347.00	3,015,584.00	-20.8%
4) Other Local Revenue		8600-8799	14,276,908.29	269,434.00	14,546,342.29	16,091,990.00	269,434.00	16,361,424.00	12.5%
5) TOTAL, REVENUES			30,326,189.29	7,222,812.36	37,549,001.65	32,876,815.00	4,991,020.00	37,867,835.00	0.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	12,475,623.54	1,862,968.17	14,338,591.71	14,589,017.00	1,915,070.00	16,504,087.00	15.1%
2) Classified Salaries		2000-2999	3,298,680.63	457,209.35	3,755,889.98	3,796,236.00	1,026,475.00	4,822,711.00	28.4%
3) Employee Benefits		3000-3999	7,050,154.44	2,075,281.48	9,125,435.92	8,434,932.00	2,594,388.00	11,029,320.00	20.9%
4) Books and Supplies		4000-4999	1,724,701.00	1,963,495.35	3,688,196.35	619,765.00	587,733.00	1,207,498.00	-67.3%
5) Services and Other Operating Expenditures		5000-5999	2,159,933.00	2,217,763.27	4,377,696.27	1,715,282.00	2,713,626.00	4,428,908.00	1.2%
6) Capital Outlay		6000-6999	0.00	1,043,514.00	1,043,514.00	0.00	120,000.00	120,000.00	-88.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	291,969.00 0.00	0.00	291,969.00	279,495.00	0.00	279,495.00	-4.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(28,473.00)	28,751.35	278.35	(70,720.00)	70,720.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			26,972,588.61	9,648,982.97	36,621,571.58	29,364,007.00	9,028,012.00	38,392,019.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,353,600.68	(2,426,170.61)	927,430.07	3,512,808.00	(4,036,992.00)	(524,184.00)	-156.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	202,671.00	0.00	202,671.00	141,305.00	0.00	141,305.00	-30.3%
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	(3,180,657.75)	3,180,657.75	0.00	(3,639,086.00)	3,639,086.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,383,328.75)	3,180,657.75	(202,671.00)	(3,780,391.00)	3,639,086.00	(141,305.00)	-30.3%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,728.07)	754,487.14	724,759.07	(267,583.00)	(397,906.00)	(665,489.00)	-191.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	11,617,961.80	955,683.31	12,573,645.11	11,588,233.73	1,710,170.45	13,298,404.18	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,617,961.80	955,683.31	12,573,645.11	11,588,233.73	1,710,170.45	13,298,404.18	5.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,617,961.80	955,683.31	12,573,645.11	11,588,233.73	1,710,170.45	13,298,404.18	5.8%
2) Ending Balance, June 30 (E + F1e)			11,588,233.73	1,710,170.45	13,298,404.18	11,320,650.73	1,312,264.45	12,632,915.18	-5.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,500.00	0.00	1,500.00	0.00	0.00	0.00	-100.0%
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	1,710,170.45	1,710,170.45	0.00	1,312,264.45	1,312,264.45	-23.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	4,623,999.00	0.00	4,623,999.00	4,623,999.00	0.00	4,623,999.00	0.0%
Board Resolution - 12% Econmic Uncert.	0000	9760				4,623,999.00		4,623,999.00	
District Resolution 12% Economic Uncer	0000	9760	4,623,999.00		4,623,999.00				
d) Assigned									
Other Assignments		9780	3,839,000.00	0.00	3,839,000.00	3,839,000.00	0.00	3,839,000.00	0.0%
Special Education	0000	9780				400,000.00		400,000.00	
Facilities	0000	9780				440,000.00		440,000.00	
Declining Enrollment	0000	9780				300,000.00		300,000.00	
Cafeteria Encroachment	0000	9780				150,000.00		150,000.00	
Actuarial OPEB	0000	9780				250,000.00		250,000.00	
2019-20 Supplemental/Concentration Ca	0000	9780				762,000.00		762,000.00	
2019-20 Charter elementary Carryover	0000	9780				587,000.00		587,000.00	
Textbook Adoptions \$1.8M	0000	9780				950,000.00		950,000.00	
Textbooks	0000	9780	950,000.00		950,000.00				
Actuarial - OPEB	0000	9780	250,000.00		250,000.00				
Cafeteria Encroachment	0000	9780	150,000.00		150,000.00				
Declining Enrollment	0000	9780	300,000.00		300,000.00				
Facilities	0000	9780	440,000.00		440,000.00				
Special Education	0000	9780	400,000.00		400,000.00				
2019-20 Supplemental Carryover	0000	9780	762,000.00		762,000.00				
2019-20 Charter Elementary Carryover	0000	9780	587,000.00		587,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,156,000.00	0.00	1,156,000.00	1,156,000.00	0.00	1,156,000.00	0.0%
Unassigned/Unappropriated Amount		9790	1,967,734.73	0.00	1,967,734.73	1,701,651.73	0.00	1,701,651.73	-13.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,486,848.29	(1,390,637.42)	9,096,210.87				
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	1,500.00	0.00	1,500.00				
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	(551.34)	51,351.55	50,800.21				
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			10,487,796.95	(1,339,285.87)	9,148,511.08				
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	282,171.99	198,042.12	480,214.11				
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			282,171.99	198,042.12	480,214.11				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			10,205,624.96	(1,537,327.99)	8,668,296.97				

			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)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	8,590,267.00	0.00	8,590,267.00	9,487,611.00	0.00	9,487,611.00	10.4%
Education Protection Account State Aid - Current Year		8012	2,598,689.00	0.00	2,598,689.00	2,416,877.00	0.00	2,416,877.00	-7.0%
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	20,181.00	0.00	20,181.00	18,623.00	0.00	18,623.00	-7.7%
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	2,165,743.00	0.00	2,165,743.00	2,329,219.00	0.00	2,329,219.00	7.5%
Unsecured Roll Taxes		8042	166,794.00	0.00	166,794.00	103,114.00	0.00	103,114.00	-38.2%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	289,924.00	0.00	289,924.00	278,419.00	0.00	278,419.00	-4.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,480,274.00	0.00	5,480,274.00	5,720,215.00	0.00	5,720,215.00	4.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	653,297.00	0.00	653,297.00	580,470.00	0.00	580,470.00	-11.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			19,965,169.00	0.00	19,965,169.00	20,934,548.00	0.00	20,934,548.00	4.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(100,000.00)		(100,000.00)	(100,000.00)		(100,000.00)	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	(4,116,081.00)	0.00	(4,116,081.00)	(4,316,960.00)	0.00	(4,316,960.00)	4.9%
Property Taxes Transfers		8097	0.00	254,528.00	254,528.00	0.00	254,528.00	254,528.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			15,749,088.00	254,528.00	16,003,616.00	16,517,588.00	254,528.00	16,772,116.00	4.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	440,608.00	440,608.00	0.00	440,608.00	440,608.00	0.0%
Special Education Discretionary Grants		8182	0.00	18,601.00	18,601.00	0.00	18,601.00	18,601.00	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		276,430.00	276,430.00		276,430.00	276,430.00	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		54,250.09	54,250.09		39,193.00	39,193.00	-27.8%
Title III, Part A, Immigrant Student Program	4201	8290		12,246.34	12,246.34		7,434.00	7,434.00	-39.3%

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)	
Title III, Part A, English Learner Program	4203	8290		240,121.38	240,121.38		117,832.00	117,832.00	-50.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		47,772.46	47,772.46		21,131.00	21,131.00	-55.8%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		47,772.46	47,772.46		21,131.00	21,131.00	-55.8%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	33,500.00	2,065,985.60	2,099,485.60	20,000.00	777,482.00	797,482.00	-62.0%
TOTAL, FEDERAL REVENUE			33,500.00	3,156,014.87	3,189,514.87	20,000.00	1,698,711.00	1,718,711.00	-46.1%
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	44,093.00	0.00	44,093.00	44,737.00	0.00	44,737.00	1.5%
Lottery - Unrestricted and Instructional Materials		8560	213,300.00	65,253.74	278,553.74	202,500.00	66,150.00	268,650.00	-3.6%
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		610,359.75	610,359.75		610,360.00	610,360.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,300.00	2,867,222.00	2,876,522.00	0.00	2,091,837.00	2,091,837.00	-27.3%
TOTAL, OTHER STATE REVENUE			266,693.00	3,542,835.49	3,809,528.49	247,237.00	2,768,347.00	3,015,584.00	-20.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	205,940.00	0.00	205,940.00	205,940.00	0.00	205,940.00	0.0%
Interest		8660	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
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	13,880,968.29	0.00	13,880,968.29	15,736,050.00	0.00	15,736,050.00	13.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment									
		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources									
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	90,000.00	11,000.00	101,000.00	50,000.00	11,000.00	61,000.00	-39.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		258,434.00	258,434.00		258,434.00	258,434.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,276,908.29	269,434.00	14,546,342.29	16,091,990.00	269,434.00	16,361,424.00	12.5%
TOTAL, REVENUES			30,326,189.29	7,222,812.36	37,549,001.65	32,876,815.00	4,991,020.00	37,867,835.00	0.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	9,880,600.45	1,082,368.44	10,962,968.89	11,432,246.00	1,105,344.00	12,537,590.00	14.4%
Certificated Pupil Support Salaries		1200	385,320.67	650,318.73	1,035,639.40	983,674.00	698,529.00	1,682,203.00	62.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,950,415.42	102,094.00	2,052,509.42	1,889,698.00	111,197.00	2,000,895.00	-2.5%
Other Certificated Salaries		1900	259,287.00	28,187.00	287,474.00	283,399.00	0.00	283,399.00	-1.4%
TOTAL, CERTIFICATED SALARIES			12,475,623.54	1,862,968.17	14,338,591.71	14,589,017.00	1,915,070.00	16,504,087.00	15.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	812,716.02	305,896.27	1,118,612.29	977,395.00	575,140.00	1,552,535.00	38.8%
Classified Support Salaries		2200	599,867.18	66,627.84	666,495.02	635,977.00	188,112.00	824,089.00	23.6%
Classified Supervisors' and Administrators' Salaries		2300	878,714.10	49,008.00	927,722.10	911,546.00	52,744.00	964,290.00	3.9%
Clerical, Technical and Office Salaries		2400	993,406.25	35,677.24	1,029,083.49	1,259,788.00	42,250.00	1,302,038.00	26.5%
Other Classified Salaries		2900	13,977.08	0.00	13,977.08	11,530.00	168,229.00	179,759.00	1186.1%
TOTAL, CLASSIFIED SALARIES			3,298,680.63	457,209.35	3,755,889.98	3,796,236.00	1,026,475.00	4,822,711.00	28.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,023,571.59	1,443,629.36	3,467,200.95	2,397,708.00	1,467,399.00	3,865,107.00	11.5%
PERS		3201-3202	670,151.36	91,407.14	761,558.50	854,443.00	236,950.00	1,091,393.00	43.3%
OASDI/Medicare/Alternative		3301-3302	428,860.82	61,340.72	490,201.54	490,488.00	106,779.00	597,267.00	21.8%
Health and Welfare Benefits		3401-3402	3,675,661.38	445,337.04	4,120,998.42	4,208,971.00	706,016.00	4,914,987.00	19.3%
Unemployment Insurance		3501-3502	7,953.34	1,116.99	9,070.33	222,284.00	35,913.00	258,197.00	2746.6%
Workers' Compensation		3601-3602	233,504.61	32,450.23	265,954.84	261,038.00	41,331.00	302,369.00	13.7%
OPEB, Allocated		3701-3702	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	451.34	0.00	451.34	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			7,050,154.44	2,075,281.48	9,125,435.92	8,434,932.00	2,594,388.00	11,029,320.00	20.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	548,519.00	420,263.71	968,782.71	15,000.00	66,150.00	81,150.00	-91.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,172,682.00	1,317,138.71	2,489,820.71	601,265.00	502,637.00	1,103,902.00	-55.7%
Noncapitalized Equipment		4400	3,500.00	226,092.93	229,592.93	3,500.00	18,946.00	22,446.00	-90.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,724,701.00	1,963,495.35	3,688,196.35	619,765.00	587,733.00	1,207,498.00	-67.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	651,877.00	1,181,174.75	1,833,051.75	632,399.00	1,361,047.00	1,993,446.00	8.8%
Travel and Conferences		5200	44,790.00	14,411.54	59,201.54	46,066.00	58,405.00	104,471.00	76.5%
Dues and Memberships		5300	21,200.00	1,866.60	23,066.60	18,155.00	0.00	18,155.00	-21.3%
Insurance		5400 - 5450	208,000.00	0.00	208,000.00	159,527.00	0.00	159,527.00	-23.3%
Operations and Housekeeping Services		5500	399,000.00	1,800.00	400,800.00	252,000.00	1,800.00	253,800.00	-36.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,853.00	100,000.00	117,853.00	20,353.00	151,001.00	171,354.00	45.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	732,213.00	899,870.55	1,632,083.55	533,282.00	1,141,373.00	1,674,655.00	2.6%
Communications		5900	85,000.00	18,639.83	103,639.83	53,500.00	0.00	53,500.00	-48.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,159,933.00	2,217,763.27	4,377,696.27	1,715,282.00	2,713,626.00	4,428,908.00	1.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	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	891,548.00	891,548.00	0.00	50,000.00	50,000.00	-94.4%
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	70,144.00	70,144.00	0.00	20,000.00	20,000.00	-71.5%
Equipment Replacement		6500	0.00	31,822.00	31,822.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,043,514.00	1,043,514.00	0.00	120,000.00	120,000.00	-88.5%
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	39,569.00	0.00	39,569.00	27,662.00	0.00	27,662.00	-30.1%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	95,400.00	0.00	95,400.00	89,833.00	0.00	89,833.00	-5.8%
Other Debt Service - Principal		7439	157,000.00	0.00	157,000.00	162,000.00	0.00	162,000.00	3.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			291,969.00	0.00	291,969.00	279,495.00	0.00	279,495.00	-4.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(28,473.00)	28,751.35	278.35	(70,720.00)	70,720.00	0.00	-100.0%
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			(28,473.00)	28,751.35	278.35	(70,720.00)	70,720.00	0.00	-100.0%
TOTAL, EXPENDITURES			26,972,588.61	9,648,982.97	36,621,571.58	29,364,007.00	9,028,012.00	38,392,019.00	4.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	202,671.00	0.00	202,671.00	141,305.00	0.00	141,305.00	-30.3%
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			202,671.00	0.00	202,671.00	141,305.00	0.00	141,305.00	-30.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,180,657.75)	3,180,657.75	0.00	(3,639,086.00)	3,639,086.00	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			(3,180,657.75)	3,180,657.75	0.00	(3,639,086.00)	3,639,086.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(3,383,328.75)	3,180,657.75	(202,671.00)	(3,780,391.00)	3,639,086.00	(141,305.00)	-30.3%

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)	1,361.75	1,361.75	1,361.75	1,361.75	1,350.00	1,361.75
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)	1,361.75	1,361.75	1,361.75	1,361.75	1,350.00	1,361.75
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	7.47	8.04	8.04	8.04	8.04	8.04
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)	7.47	8.04	8.04	8.04	8.04	8.04
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,369.22	1,369.79	1,369.79	1,369.79	1,358.04	1,369.79
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	25,909.00	0.00	-100.0%
3) Other State Revenue		8300-8599	851,884.10	741,068.00	-13.0%
4) Other Local Revenue		8600-8799	4,500.00	3,000.00	-33.3%
5) TOTAL REVENUES			882,293.10	744,068.00	-15.7%
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	851,884.10	741,068.00	-13.0%
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			851,884.10	741,068.00	-13.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,409.00	3,000.00	-90.1%
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)			30,409.00	3,000.00	-90.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	87,883.72	118,292.72	34.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			87,883.72	118,292.72	34.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			87,883.72	118,292.72	34.6%
2) Ending Balance, June 30 (E + F1e)			118,292.72	121,292.72	2.5%
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	76,910.00	76,910.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	41,382.72	0.00	-100.0%
Required Reserve Fund	0000	9760	41,382.72		
d) Assigned					
Other Assignments		9780	0.00	44,382.72	New
Required Reserve Account	0000	9780		44,382.72	
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	555,002.00	555,002.00	0.0%
3) Other State Revenue		8300-8599	52,954.00	52,954.00	0.0%
4) Other Local Revenue		8600-8799	262,342.00	275,342.00	5.0%
5) TOTAL, REVENUES			870,298.00	883,298.00	1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	266,850.00	342,988.00	28.5%
3) Employee Benefits		3000-3999	173,596.00	215,708.00	24.3%
4) Books and Supplies		4000-4999	16,000.00	16,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	616,523.00	616,973.00	0.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,072,969.00	1,191,669.00	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(202,671.00)	(308,371.00)	52.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	202,671.00	141,305.00	-30.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			202,671.00	141,305.00	-30.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(167,066.00)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	169,045.36	169,045.36	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			169,045.36	169,045.36	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			169,045.36	169,045.36	0.0%
2) Ending Balance, June 30 (E + F1e)			169,045.36	1,979.36	-98.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	90.00	0.00	-100.0%
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	167,065.86	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,889.50	1,979.50	4.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.14)	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	100,000.00	100,000.00	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	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			110,000.00	110,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	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			10,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,000.00	110,000.00	10.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	110,000.00	10.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,072,532.44	1,172,532.44	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,072,532.44	1,172,532.44	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,072,532.44	1,172,532.44	9.3%
2) Ending Balance, June 30 (E + F1e)			1,172,532.44	1,282,532.44	9.4%
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	1,172,532.44	1,282,532.44	9.4%
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
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	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			10,000.00	10,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	10,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,250,405.99	1,260,405.99	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,250,405.99	1,260,405.99	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,250,405.99	1,260,405.99	0.8%
2) Ending Balance, June 30 (E + F1e)			1,260,405.99	1,270,405.99	0.8%
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	1,260,405.99	1,270,405.99	0.8%
Chromebook - 5 year Replacement Schedul	0000	9780		465,850.00	
Software & Licensing	0000	9780		410,500.00	
Preschool Special EducationFunding One-T	0000	9780		234,272.00	
Current Set-Aside for Textbook Adoption	0000	9780		159,783.99	
Science - Fall 2022 \$500K	0000	9780		0.00	
Social Studies - Fall 2023 \$400K	0000	9780		0.00	
Math - Fall 2023 \$435K	0000	9780		0.00	
ELA - Fall 2025 \$435K	0000	9780		0.00	
Textbook Adoptions \$1.8M	0000	9780		0.00	
Chrome-Book - 5 year Replacement Schedu	0000	9780	465,850.00		
Software & Licensing	0000	9780	410,500.00		
Preschool Special Education Funding	0000	9780	234,272.00		
Current Set-Aside for Textbook Adoption	0000	9780	149,783.99		
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
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	45,000.00	35,000.00	-22.2%
5) TOTAL, REVENUES			45,000.00	35,000.00	-22.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	934,422.00	50,000.00	-94.6%
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			934,422.00	50,000.00	-94.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(889,422.00)	(15,000.00)	-98.3%
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)			(889,422.00)	(15,000.00)	-98.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,569,356.37	3,679,934.37	-19.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,569,356.37	3,679,934.37	-19.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,569,356.37	3,679,934.37	-19.5%
2) Ending Balance, June 30 (E + F1e)			3,679,934.37	3,664,934.37	-0.4%
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	3,430,000.00	3,430,000.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	249,934.37	234,934.37	-6.0%
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
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	154,000.00	8,000.00	-94.8%
5) TOTAL, REVENUES			154,000.00	8,000.00	-94.8%
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)			154,000.00	8,000.00	-94.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			154,000.00	8,000.00	-94.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	821,553.57	975,553.57	18.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			821,553.57	975,553.57	18.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			821,553.57	975,553.57	18.7%
2) Ending Balance, June 30 (E + F1e)			975,553.57	983,553.57	0.8%
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	975,553.57	983,553.57	0.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	25,000.00	22,000.00	-12.0%
5) TOTAL, REVENUES			25,000.00	22,000.00	-12.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	40,000.00	150,000.00	275.0%
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			40,000.00	150,000.00	275.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,000.00)	(128,000.00)	753.3%
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)			(15,000.00)	(128,000.00)	753.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,492,918.09	2,477,918.09	-0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,492,918.09	2,477,918.09	-0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,492,918.09	2,477,918.09	-0.6%
2) Ending Balance, June 30 (E + F1e)			2,477,918.09	2,349,918.09	-5.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	370,227.57	242,227.57	-34.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,107,690.52	2,107,690.52	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%

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	1,378	1,352		
Charter School				
Total ADA	1,378	1,352	1.9%	Not Met
Second Prior Year (2019-20)				
District Regular	1,360	1,362		
Charter School				
Total ADA	1,360	1,362	N/A	Met
First Prior Year (2020-21)				
District Regular	1,362	1,362		
Charter School		0		
Total ADA	1,362	1,362	0.0%	Met
Budget Year (2021-22)				
District Regular	1,362			
Charter School	0			
Total ADA	1,362			

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)

In 2018-19 the District's Enrollment and ADA declined further than projected

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	1,409	1,422		
Charter School				
Total Enrollment	1,409	1,422	N/A	Met
Second Prior Year (2019-20)				
District Regular	1,390	1,408		
Charter School				
Total Enrollment	1,390	1,408	N/A	Met
First Prior Year (2020-21)				
District Regular	1,390	1,408		
Charter School				
Total Enrollment	1,390	1,408	N/A	Met
Budget Year (2021-22)				
District Regular	1,390			
Charter School				
Total Enrollment	1,390			

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	1,352	1,422	
Charter School		0	
Total ADA/Enrollment	1,352	1,422	95.1%
Second Prior Year (2019-20)			
District Regular	1,362	1,408	
Charter School			
Total ADA/Enrollment	1,362	1,408	96.7%
First Prior Year (2020-21)			
District Regular	1,362	1,408	
Charter School	0		
Total ADA/Enrollment	1,362	1,408	96.7%
Historical Average Ratio:			96.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.7%

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	1,362	1,390		
Charter School	0			
Total ADA/Enrollment	1,362	1,390	98.0%	Not Met
1st Subsequent Year (2022-23)				
District Regular	1,302	1,368		
Charter School				
Total ADA/Enrollment	1,302	1,368	95.2%	Met
2nd Subsequent Year (2023-24)				
District Regular	1,252	1,316		
Charter School				
Total ADA/Enrollment	1,252	1,316	95.1%	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 NOT MET** - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Funded on prior year.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,369.79	1,369.79	1,369.79	1,355.68
b. Prior Year ADA (Funded)		1,369.79	1,369.79	1,369.79
c. Difference (Step 1a minus Step 1b)		0.00	0.00	(14.11)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	-1.03%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		16,617,588.00	16,562,078.00	16,089,530.00
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%	-1.03%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	-1.00% to 1.00%	-2.03% to -.03%

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)	8,776,213.00	9,030,060.00	8,872,087.00	8,872,087.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	19,965,169.00	20,934,548.00	21,223,444.00	21,620,494.00
District's Projected Change in LCFF Revenue:		4.86%	1.38%	1.87%
LCFF Revenue Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-2.03% to -.03%
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)

LCFF Revenue was budgeted based on projected COLAs

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	21,430,697.04	24,207,708.16	88.5%
Second Prior Year (2019-20)	22,225,089.27	24,932,331.65	89.1%
First Prior Year (2020-21)	22,824,458.61	26,972,588.61	84.6%
	Historical Average Ratio:		87.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	3.0%	3.0%	3.0%
	84.4% to 90.4%	84.4% to 90.4%	84.4% to 90.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	26,820,185.00	29,364,007.00	91.3%	Not Met
1st Subsequent Year (2022-23)	26,520,011.00	30,844,076.00	86.0%	Met
2nd Subsequent Year (2023-24)	26,924,638.00	29,295,694.00	91.9%	Not 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 NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:
(required if NOT met)

Salaries and benefits are increasing as a percentage of the budget due to increases in the workers compensation rate and pension increases.

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%	-4.95%	-3.84%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-14.95% to 5.05%	-13.84% to 6.16%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-9.95% to .05%	-8.84% to 1.16%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	3,189,514.87		
Budget Year (2021-22)	1,718,711.00	-46.11%	Yes
1st Subsequent Year (2022-23)	2,959,718.00	72.21%	Yes
2nd Subsequent Year (2023-24)	920,924.00	-68.88%	Yes

Explanation:
(required if Yes)

Federal revenues are increased due to CARES & ESSER funding. These funding streams variable from year to year and are eliminated from the projection in 2023-24

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	3,809,528.49		
Budget Year (2021-22)	3,015,584.00	-20.84%	Yes
1st Subsequent Year (2022-23)	3,729,506.00	23.67%	Yes
2nd Subsequent Year (2023-24)	2,086,126.00	-44.06%	Yes

Explanation:
(required if Yes)

State revenues contain funding for COVID relief, Reopening Grants and Expanded Learning Opportunit Grant and are variable from year to year. These funds are eliminated from the projection in 2023-24.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	14,546,342.29		
Budget Year (2021-22)	16,361,424.00	12.48%	Yes
1st Subsequent Year (2022-23)	15,446,727.00	-5.59%	No
2nd Subsequent Year (2023-24)	15,749,088.00	1.96%	Yes

Explanation:
(required if Yes)

Local revenue from the charter is increasing to cover their portion of increased salary expense.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	3,688,196.35		
Budget Year (2021-22)	1,207,498.00	-67.26%	Yes
1st Subsequent Year (2022-23)	923,470.00	-23.52%	Yes
2nd Subsequent Year (2023-24)	923,470.00	0.00%	No

Explanation:
(required if Yes)

CARES, ESSER & State COVID Relief and grants are variable from year to year and are eliminated from the projection in 2023-24.

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

First Prior Year (2020-21)	4,377,696.27		
Budget Year (2021-22)	4,428,908.00	1.17%	No
1st Subsequent Year (2022-23)	3,936,237.00	-11.12%	Yes
2nd Subsequent Year (2023-24)	4,009,845.00	1.87%	Yes

Explanation:
(required if Yes)

CARES, ESSER & State COVID Relief funds are variable from year to year and are eliminated from the projection in 2023-24

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)	21,545,385.65		
Budget Year (2021-22)	21,095,719.00	-2.09%	Met
1st Subsequent Year (2022-23)	22,135,951.00	4.93%	Met
2nd Subsequent Year (2023-24)	18,756,138.00	-15.27%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	8,065,892.62		
Budget Year (2021-22)	5,636,406.00	-30.12%	Not Met
1st Subsequent Year (2022-23)	4,859,707.00	-13.78%	Met
2nd Subsequent Year (2023-24)	4,933,315.00	1.51%	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)

Federal revenues are increased due to CARES & ESSER funding. These funding streams variable from year to year and are eliminated from the projection in 2023-24

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

State revenues contain funding for COVID relief, Reopening Grants and Expanded Learning Opportunit Grant and are variable from year to year. These funds are eliminated from the projection in 2023-24.

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

Local revenue from the charter is increasing to cover their portion of increased salary expense.

- 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)

CARES, ESSER & State COVID Relief and grants are variable from year to year and are eliminated from the projection in 2023-24.

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

CARES, ESSER & State COVID Relief funds are variable from year to year and are eliminated from the projection in 2023-24

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?
- 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)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)
- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- c. Net Budgeted Expenditures and Other Financing Uses

37,258,892.00			
	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
37,258,892.00	1,117,766.76	1,156,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	961,334.00	1,156,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,834,462.36	2,970,793.80	1,967,734.73
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(187,317.14)	0.00
e. Available Reserves (Lines 1a through 1d)	2,834,462.36	3,744,810.66	3,123,734.73
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	32,196,284.26	32,044,450.28	36,824,242.58
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)	32,196,284.26	32,044,450.28	36,824,242.58
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.8%	11.7%	8.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.9%	3.9%	2.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	2,762,440.64	24,375,272.41	N/A	Met
Second Prior Year (2019-20)	1,479,055.44	25,249,937.15	N/A	Met
First Prior Year (2020-21)	(29,728.07)	27,175,259.61	0.1%	Met
Budget Year (2021-22) (Information only)	(267,583.00)	29,505,312.00		

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)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2018-19)	6,141,883.38	7,376,465.72	N/A		Met
Second Prior Year (2019-20)	8,270,838.14	10,138,906.36	N/A		Met
First Prior Year (2020-21)	11,617,961.80	11,617,961.80	0.0%		Met
Budget Year (2021-22) (Information only)	11,588,233.73				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	1,362	1,370	1,356
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	38,533,324.00	39,607,525.00	36,491,623.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	38,533,324.00	39,607,525.00	36,491,623.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,155,999.72	1,188,225.75	1,094,748.69
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,155,999.72	1,188,225.75	1,094,748.69

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)	1,156,000.00	1,188,226.00	1,094,749.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,701,651.73	1,258,459.00	1,563,271.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00		
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)	2,857,651.73	2,446,685.00	2,658,020.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.42%	6.18%	7.28%
District's Reserve Standard (Section 10B, Line 7):	1,155,999.72	1,188,225.75	1,094,748.69
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)	(3,180,657.75)			
Budget Year (2021-22)	(3,639,086.00)	458,428.25	14.4%	Not Met
1st Subsequent Year (2022-23)	(3,678,886.00)	39,800.00	1.1%	Met
2nd Subsequent Year (2023-24)	(3,780,947.00)	102,061.00	2.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	202,671.00			
Budget Year (2021-22)	141,305.00	(61,366.00)	-30.3%	Not Met
1st Subsequent Year (2022-23)	141,305.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	141,305.00	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 contribution for special education.

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

Explanation:
(required if NOT met)

- 1c. 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)

Decrease transfer to the Cafeteria Fund.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

--

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)

--

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

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:

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

Pay-as-you-go

- 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

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

2,722,208.00
2,722,208.00
Actuarial
Jun 30, 2020

Data must be entered.

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00		
18,399.00	26,340.00	34,302.00

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	151.8	155.0	155.0	149.0

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:

May 19, 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:

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, 2021

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

Yes

Yes

One Year Agreement

Total cost of salary settlement

801,853

814,960

828,310

% change in salary schedule from prior year
or

5.0%

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
270,243	275,648	281,161
2.0%	2.0%	2.0%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	Yes
Yes	Yes	Yes

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	72.8	89.4	89.4	73.3

Classified (Non-management) Salary and Benefit Negotiations

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

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

Yes

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 16, 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:

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: 0701/21

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

Yes

Yes

One Year Agreement

Total cost of salary settlement

137,444

140,605

143,902

% change in salary schedule from prior year
or

5.0%

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

7. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
85.0%	85.0%	85.0%
2.0%	2.0%	2.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
50,833	51,850	52,887
2.0%	2.0%	2.0%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
No	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	36.3	36.6	36.6	36.6

**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:

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

Total cost of salary settlement

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
214,661	219,598	224,733
5.0%	5.0%	5.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
50,833	51,087	51,342
0.5%	0.5%	0.5%

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

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

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

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 23, 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)

End of School District Budget Criteria and Standards Review

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	141,305.00		
Fund Reconciliation								
06 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					141,305.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	141,305.00	141,305.00		

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July 1 Budget
2021-22 Budget
Technical Review Checks

Roseland Elementary

Sonoma County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

EXCEPTION

Checks Completed.