

ST. HELENA UNIFIED SCHOOL DISTRICT

2021-22

Original Budget Report

Approval at the June 17, 2021 Regular Meeting of the Board of Trustees

Prepared by Andrea Stubbs, Chief Business Official



2021-22 ORIGINAL BUDGET REPORT

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2021-22 Original Budget – **BOARD ADOPTION**

Prepared by: Andi Stubbs, Chief Business Official
Prepared for: June 20, 2021 Regular Board Meeting

2 Changes Since Public Hearing (May 20, 2021) – Governor's May Revise

- Elementary and Secondary School Emergency Relief (ESSER) Fund
 - Round II allocation increase: **\$16,603**
 - Round III allocations released (spendable until Sept. 30, 2024)
 - **\$1,145,996** (general use towards COVID-19 expenses)
 - **\$286,499** (learning loss mitigation)
 - Future estimated allocation: **\$501,374** (not yet budgeted)
- STRS Rate: Increased by 1% (from 15.92% - 16.92%) in 2021-22, and 1.10% beginning in 2022-23 (from 18.00% to 19.10%)
- Unemployment Insurance (UI) rate: Adjusted budget beginning in 2022-23 from 1.23% to .20% per the School Services Financial Dartboard
- Small changes include increase to Consumer Price Index (CPI)

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Projected Deficit and Reserves

Public Hearing - 2021-22 Original Budget, Multi-Year Projection, General Fund:		2021-22	2022-23	2023-24
Projected Unrestricted Deficit:		\$338,460	(\$69,785)	(\$1,423,371)
Projected Reserve:		29.40%	29.28%	25.51%

Board Adoption - 2021-22 Original Budget, Multi-Year Projection, General Fund		2021-22	2022-23	2023-24
Projected Unrestricted Deficit:		\$163,727	(\$6,482)	(\$994,304)
Projected Reserve:		28.88%	28.94%	26.08%

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- ## Next Steps
- September-November, 2021:
 - Update the 2021-22 SHUSD Budget to include 2021-22 J-29 P-1 Property Tax information and other revisions as appropriate
 - Meet with Napa County officials again for an update on property tax projections
 - December, 2021:
 - Recommendation to the Business Operations Committee and Board of Trustees (2021-22 First Interim Report)
 - ✓ “Dynamic Deficit Mitigation Plan:”
 - Use of reserves to balance remaining budget deficit in 2023-24
 - ❖ An estimated 2% growth would be needed to balance the budget in 2023-24 with the current assumptions in place (including no contributions to Fund 14, Fund 40)
 - New timeline for identifying possible budget reductions beginning in 2024-25 if needed
 - Include a restoration plan for contributions to Fund 14, Fund 40, and budgeting for Future Ready Classrooms

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Staff Recommendation: Adopt the 2021-22 Original Budget



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: SHUSD District Office, Vintage Hall
Date: Beginning May 10, 2021

Place: SHUSD District Office - Vintage Hall
Date: May 20, 2021
Time: 6:00 p.m.

Adoption Date: June 17, 2021

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

Contact person for additional information on the budget reports:

Name: Andrea Stubbs

Telephone: 707-967-2704

Title: Chief Business Official

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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

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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

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

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



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

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SSC School District and Charter School Financial Projection Dashboard 2021–22 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor’s 2021–22 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance (DOF) Statutory COLA	2.31%	1.70% ¹	2.48%	3.11%	3.54%
SSC Estimated Planning COLA	0.00%	5.07% ²	2.48%	3.11%	3.54%

LCFF GRADE SPAN FACTORS FOR 2021–22				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Mega COLA at 5.07%	\$390	\$396	\$408	\$473
2021–22 Base Grants	\$8,092	\$8,214	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$842	–	–	\$255
2021–22 Adjusted Base Grants ^{3,4}	\$8,934	\$8,214	\$8,458	\$10,057

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2020–21	2021–22	2022–23	2023–24	2024–25
California CPI		2.14%	3.84%	2.40%	2.23%	2.42%
California Lottery	Unrestricted per ADA	\$150	\$150	\$150	\$150	\$150
	Restricted per ADA	\$49	\$49	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64	\$35.87
	Grades 9–12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75	\$69.11
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19	\$18.83
	Grades 9–12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55	\$52.34
Interest Rate for Ten-Year Treasuries		1.30%	2.13%	2.40%	2.30%	2.40%
CalSTRS Employer Rate ⁵		16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate ⁶		0.05%	1.23%	0.20%	0.20%	0.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

⁴May Revise proposes an augmentation to increase the 50% to 65%, with the condition that the additional 15% be used to increase the number of credentialed and/or classified staff that provide direct services to students on school campuses

⁵ California Public Employees’ Retirement System (CalPERS) rate in 2021–22 is final; whereas the California State Teachers’ Retirement System (CalSTRS) rate in 2021–22 is based on the most recent actuarial study, and is subject to board approval in June 2021. Rates in the following years are subject to change based on determination by the respective governing boards

⁶ Unemployment rate in 2021–22 is final, and the subsequent years’ rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

<p>General Reserve</p>	<ul style="list-style-type: none">▪ Current reserve policy is ten percent (10%) of general fund expenditures; this is accomplished with use of the Special Reserve Fund balance. 10% of general fund expenditures in 2021-22 is estimated at \$ [REDACTED]▪ In addition, the District has a goal of achieving a secondary reserve totaling thirty-three percent (33%) of excess property taxes, approximately \$ [REDACTED] million in additional reserves. It is anticipated that the District will have a reserve of approximately \$ [REDACTED] in 2021-22 (between Fund 01 {General Fund} and Fund 17 {Special Reserve for Capital Outlay}) beyond the 10% reserve, after assigned set-asides (see section entitled “Fund Balance – Assigned Set-Asides”).▪ The District will continue to build towards achieving the secondary reserve (33% of excess property taxes). A recommendation on a transfer amount to Fund 17 (Special Reserve) may be brought to the Board for consideration of approval During the year-end closing process for 2021-22. <p>NOTE: On October 11, 2017 Governor Jerry Brown signed the Reserve Cap Bill (Senate Bill {SB} 751) which makes changes to the existing school district reserve cap law, which exempting “basic aid” school districts and those with fewer than 2,501 average daily attendance from the reserve cap requirement.</p>
<p>REVENUE ASSUMPTIONS – Unrestricted General Fund</p>	
<p>Property Tax Revenue</p> <p>“District of Choice” Revenue</p>	<ul style="list-style-type: none">• Taxes are budgeted at a 0% increase above 2020-21 estimated actuals. No taxes are included for the Howell Mountain or Pope Valley High School students. Napa County Office of Education advises districts to budget for zero property tax growth in 2021-22 and 2022-23 due to the potential impact of the COVID-19 Pandemic and Glass/Hennessey Fire events.▪ The 2021-22 Budget includes revenue in the amount of \$114,984 for the “District of Choice” program. Assembly Bill (AB) 99 was approved by Governor Jerry Brown on June 27, 2017, extending the “District of Choice” program through July 1, 2023, and repealing it as of January 1, 2024. The last year of funding for DOC will be the 2022-23 school year.

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2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

Local Control Funding Formula (“LCFF”)	<ul style="list-style-type: none"> ▪ LCFF is the State funding model for most State Educational Programs. Since SHUSD is a “basic aid” District, it receives only two of the LCFF funding components: <ul style="list-style-type: none"> ○ Minimum guarantee for previous categorical programs, estimated to remain stable at approximately \$481,492. ○ Education Protection Account (EPA) entitlement associated with Prop. 30, estimated to remain stable at approximately \$251,048. ▪ Current estimates are \$150.00 Lottery ADA for the unrestricted lottery amount, and \$49.00 Lottery ADA for the restricted lottery revenue. Lottery funds are used for site budgets for supplies and materials. ▪ The District participates in the Mandated Block Grant program which is estimated and budgeted at \$32.79 per K-8 ADA plus \$63.17 per Gr. 9-12 ADA in 2021-22. ▪ Occasionally, the State pays additional amounts for certain prior year mandate reimbursements. Such revenues are not budgeted until amounts are known. ▪ Other Local Income includes facility rentals, interest on funds held by the County and other local surplus sales or donations that are not tied to specific locally restricted programs or activities. The District budgets only the likely recurring local income until additional amounts are known.
Other State Funds	
Lottery	
Mandated Costs	
Other Local Income	

REVENUE ASSUMPTIONS – Restricted General Fund

LCFF Sources	<ul style="list-style-type: none"> • The District receives certain property taxes designated by the County and SELPA specifically for Special Education services. These amounts are estimated to remain stable at approximately \$707,950.
Federal Categorical Programs	<ul style="list-style-type: none"> ▪ These programs include Special Education base and discretionary grants, Title I, Title II, Title III, and Vocational Education Grants. Revenues are updated to reflect on-going allocations plus any known one-time grants for 2021-22. • ESSER II (federal COVID-19 relief funds): Estimated one-time, restricted allocation of \$863,447 to address expenses

2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

Other State Programs	<p>related to the COVID-19 Pandemic. A portion of these funds was allocated in 2020-21, and a portion in 2021-22.</p> <ul style="list-style-type: none">• ESSER III (federal COVID-19 relief funds): Current (2021-22) estimated allocation for general expenses related to the COVID-19 Pandemic, estimated at \$1,145,996. Estimated 2021-22 allocation for learning loss mitigation: \$286,499. Future estimated allocations (one-time): \$401,099 for general expenses related to the Pandemic. \$100,275 for learning loss mitigation. Total ESSER III estimated allocation (one-time); may be spent through September 30, 2024: \$1,933,869.▪ These programs include Special Education, Lottery Instructional Materials, and Vocational Education. Revenues are updated to reflect on-going allocations plus any known one-time grants for 2021-22.▪ Expanded Learning Time and Academic Intervention Grant: Estimated one-time, restricted allocation of \$817,071 to address learning loss resulting from the COVID-19 Pandemic. The first apportionment of \$408,535 was received in May, 2021. The second apportionment of \$408,536 will be received in August, 2021. Funds must be spent by August 31, 2022.▪ In-Person Instruction Grant: Estimated one-time, restricted allocation of \$382,692 to be used for any purpose consistent with providing in-person instruction. The first apportionment of \$191,346 was received in May, 2021. The second apportionment of \$191,346 will be received in August, 2021. Funds must be spent by August 31, 2022.
Other Local Revenues	<ul style="list-style-type: none">▪ Special Education SELPA transfers are budgeted as determined by the SELPA. <u>NOTE</u>: The District currently receives Educationally-Related Mental Health (ERMH) funding, which is used to meet the mental health needs of Special Education students. This funding is currently being audited by the state, and may be decreased or eliminated in the future. For 2021-22, \$58,568 of restricted revenue is budgeted based on preliminary estimates from the SELPA. Most of this revenue is applied towards the portion of the contract with Upvalley Family Centers that provides mental health support for students in the Special Education program, based on the services indicated in their Individual Education Plans (IEP's). Any remainder in excess of that

2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

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	<p>amount is applied towards a portion of the salaries for district employees who help to manage mental health services for students based on their IEP's. Beginning in 2020-21, restricted Title IV Student Support funding will be used to support these expenses also, in the amount of \$16,277 in 2021-22. \$30,000 is assigned to the Expanded Learning Grant, \$30,000 to COVID-19 "ESSER" funds, and the remaining costs of approximately \$25,155 associated with the Upvalley Family Center contract are expensed to the unrestricted General Fund. The total estimated cost of Upvalley Family Center contract in 2021-22 is approximately \$160,000 to provide 10 additional counseling hours per week and a rate increase of \$2.00 per hour to align with average professional fees for similar services.</p> <ul style="list-style-type: none"> ▪ Donations from Parent-Teacher groups, Foundations, and others are budgeted when received. <u>COVID-19 Event Update:</u> Some funds allocated in 2020-21 may be carried over to 2021-22.
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EXPENDITURE ASSUMPTIONS

<p>Staffing - Certificated and Classified</p>	<p>The staffing levels for 2021-22 will be developed by District Administration and Staff. <u>COVID-19 Event Update:</u> A vacant Floating Custodian/Grounds position (1.00 FTE) will not be filled until after the 2021-22 First Interim Report is presented to the Board in December, 2020, to allow time for an evaluation of revenue (property taxes and state aid). A full-time Social Worker-Community Liaison position is added in 2021-22 (pending Board approval) on May 20, 2021), replacing a part-time Community Liaison position. The additional costs are funded with restricted dollars.</p>
<p>Substitute Teachers</p>	<ul style="list-style-type: none"> ▪ Budget for certificated subs will include 7 days per certificated employee. The current rate is \$175 /day effective: November 15, 2019.
<p>Step and Col. Increases</p>	<ul style="list-style-type: none"> ▪ All step/column increases are included in budgeted salaries.
<p>Salary Increases</p>	<ul style="list-style-type: none"> ▪ The 2021-22 salary schedule agreements with all employees are included in salary projections. For 2021-22, a 3% increase is granted to all employees through prior Board approval following the negotiations process that

2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

Mandatory Payroll Rates, 2021-22	<p>occurred for the current bargaining agreement term of July 1, 2019 – June 30, 2022.</p> <ul style="list-style-type: none">▪ STRS: 16.92%▪ PERS: 22.91%▪ Social Security: 6.20%▪ Medicare: 1.45%▪ Unemployment: 1.23% (increase est. for 2 years)▪ Workers' Comp: 1.5688%
Retirement Incentives	<ul style="list-style-type: none">▪ Two-year STRS and PERS retirement incentives were offered in 2018-19 through a Board-approved Memorandum of Understanding (MOU) with both the St. Helena Teachers' Association (SHTA), and the California School Employees' Association (CSEA #287). The STRS retirement incentive will not be offered again until 2022-23 per the MOU. The PERS retirement incentive is offered one-time only. The 2018-19 one-time retirement incentive costs were paid off in one lump sum during the 2019-20 fiscal year.
Health Insurance	<ul style="list-style-type: none">▪ The % increase on the highest premium paid by the District for medical benefits effective January 1, 2020 through December 31, 2021 (Kaiser) is 0.03% for single coverage, 0.03% for dual coverage, and 0.03% for family coverage. A projected 10% increase on benefits will be budgeted effective January 1, 2022. Dental and vision premium rates are expected to remain the same in 2021-22 compared with 2020-21.
Other Post-Employment Benefits (OPEB)	<ul style="list-style-type: none">▪ The District pays 100% of the least costly individual medical insurance monthly premium for eligible retired unit members until Medicare eligibility. Beginning in 2018-2019, the budget includes a minimum of \$50,000 annually to be deposited into a trust established for the purpose of reducing the long-term costs of OPEB. (The Board of Trustees granted approval to establish an OPEB trust on August 9, 2018).
School Site Allocations	<ul style="list-style-type: none">▪ Continue the current level of funding for school sites. Site budgets include the following allocations:<ul style="list-style-type: none">▪ School Site and Classroom from Lottery - \$164.00 per pupil.▪ Site allocations for supplemental professional development and teacher release time to work on district/site initiatives: \$5,000 for SHPS/ES,

2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

	<p>\$15,000 for RLS/SHHS (previously centralized, or district-level funding).</p> <ul style="list-style-type: none">▪ Decentralized technology allocation for peripherals (keyboards, cartridges, etc) – SHPS, SHES: \$3,000 RLS, SHHS: \$5,000.▪ \$12,000 for intervention activities at each site.▪ Allocation of approximately \$20,000 to cover costs of student projects (art, culinary, floral, etc.) and P.E. uniforms, for which student fees were previously charged (one per incoming 6th grader and 9th grader), per Board approval, effective July 1, 2018.▪ Beginning in 2018-19, the following allocations are added to the SHHS discretionary budget to replace funding provided by the discontinued “College Readiness” grant:<ul style="list-style-type: none">-College visit field trips: \$3,600-PSAT test fees (10th & 11th grades): \$2,800-Pre-ACT test fees (10th & 11th grades): \$800-\$16,000 budgeted for the full cost of Advanced Placement (AP) tests due to increase in community college dual enrollment offerings. <p>▪ The Local Control Accountability Plan (LCAP) site goals for each school shows how site allocations of funds support educational objectives. Site administrators and office staff are able to access and view up-to-date budget information in the financial data base.</p>
<p>Textbooks</p>	<ul style="list-style-type: none">▪ \$275,000 is budgeted for both regular consumable and/or replacement materials that align with Common Core state standards, TK-12, and textbook adoptions (from both restricted and unrestricted sources).
<p>School Safety</p>	<ul style="list-style-type: none">▪ Beginning in 2018-19, \$15,000 districtwide is allotted for expenses related to school safety (emergency supply replacements, walkie-talkies, trainings, etc.) These expenses have been covered as needed in the past; a designated allocation moving forward will promote better tracking and resource management.
<p>Other Supplies, Utilities, and Contracted Services</p>	<ul style="list-style-type: none">▪ The budget reflects historical budget amounts and projected spending for other supplies, utilities, and contracted services.

2021-22 Original Budget Assumptions

Fourth Business Operations Committee Review: E-Mail Release (June 3, 2021)

Final Board Review: June 17, 2021

Aquatic Center	<ul style="list-style-type: none"> ▪ The Aquatic Center budget in 2021-22 will be adjusted based on an analysis of prior-year actual costs. <u>COVID-19 Event Update</u>: 2020-21 actual costs include reductions for pool closure during the school closure/shelter orders.
Copy Machine Leases	<ul style="list-style-type: none"> ▪ The General Fund will continue to fund school copy machine lease and maintenance payments.
Staff Development, Conferences, Workshops	<ul style="list-style-type: none"> ▪ The 2021-22 Budget includes \$185,000 for district-wide staff development, and professional conferences/workshops. NOTE: Includes additional \$25,000 per Board approval of “Academic Excellence” recommendations in 2017-18; ongoing effective July 1, 2018- see “Prior-Year Archived Assumptions” below).
Summer School	<ul style="list-style-type: none"> ▪ Expanded Learning Grant funding will be used to cover general education Summer School expenses (estimated at \$150,000 in 2021-22, including transportation); pending approval of an Expanded Learning Grant Plan during the May 20, 2021 Board meeting. Special education Summer School expenses are paid for with restricted Special Education funds.
“Being Here/Being There” Experiences:	<ul style="list-style-type: none"> ▪ The Budget includes \$93,000 for TK-8 “Being There,” experiences, and TK-5 “Being Here” experiences. See also “Grants” below. (NOTE: Includes additional \$15,000 per Board approval of “Academic Excellence” recommendations in 2017-18; ongoing effective July 1, 2018-see “Prior-Year Archived Assumptions” below). COVID-19 Update: Allocation and expenditures in 2021-22 are dependent upon COVID-19 Pandemic orders and academic program development during recovery.
Furniture and Equipment	<ul style="list-style-type: none"> ▪ The Budget includes \$30,000 for repair/replacement of classroom furniture and equipment annually, with a goal of selecting replacement classroom furniture that supports collaborative learning and innovative instruction.
Other Programs and Services	<ul style="list-style-type: none"> ▪ Districts that have received State Prop.1A funds for modernization of facilities are required to budget a certain amount of the budgeted General Fund expenditures in a Routine Maintenance Account to be used for ongoing and deferred maintenance. The 2021-22 budget meets this requirement as outlined in the Governor’s Proposal, which

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Maintenance and Deferred Maintenance Programs

is the greater of either a) the lesser of 3% of total General Fund expenditures or the amount deposited in 2014-15; or b) 2% of General Fund expenditures.

- The State previously contributed \$64,000 annually to the District's Deferred Maintenance program and the District matched this amount. Subsequently, the State's contribution was "rolled into" LCFF funding. The contribution to Fund 14 in 2019-20 through 2020-21 was decreased by approximately the amount of the increase to the Routine Restricted Maintenance account as required by law (described above). The Budget for 2021-22 does not include a contribution for Deferred Maintenance due to the projected loss of property tax revenue resulting from the Glass/Hennessey Fires and COVID-19 Pandemic (see "Property Tax Revenue" above).

Beginning in 2016-17, the Budget included a \$350,000 transfer to Fund 40 (Special Reserve for Capital Outlay) in order to address "warm/safe/dry" long-term maintenance needs per the District's site maintenance assessments, and to fund set-asides for the replacement of artificial turf (SHHS), the pool liner (Aquatic Center), and solar panels (RLS); in addition to a major HVAC/roofing project that will be needed at the elementary school by the year 2025. In addition, following fiscal years that conclude with an increase to the unrestricted fund balance, an additional contribution towards long-term maintenance set-asides may be recommended to the Board by the CBO.

The total contribution to Fund 40 (Special Reserve for Capital Outlay) beginning in 2017-18 was \$400,000 annually (\$350,000 for maintenance needs described above, and \$50,000 for at least three years for transportation needs per the description under "Transportation" below). The Budget for 2021-22 does not include a contribution for Deferred Maintenance due to the projected loss of property tax revenue resulting from the Glass/Hennessey Fires and COVID-19 Pandemic (see "Property Tax Revenue" above).

Technology Budget

- Approximately \$800,000 is budgeted in Resource 0707 for all Information Technology (IT) expenses in 2021-22 (device replacement, infrastructure costs, other hardware, telecommunications, software licenses, and photocopier/scanner costs that cannot be charged to the Measure B/C Bond proceeds. Incoming Kinder students

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	<p>receive new iPads, incoming 3rd and 6th graders receive new Chromebooks, and incoming 9th graders receive new laptops as part of the district's mobile 1:1 device refresh program. In 2021-22 a set of Chromebooks was purchased for 2nd grade students as well to help them learn to use the devices prior to entering 3rd grade. Classroom projection and audio technology is replaced under the "Future Ready Classrooms" program, which is on-hold for 2021-22 pending a review of district finances (see "Property Tax Revenue" above).</p>
Library Budget	<ul style="list-style-type: none">▪ <u>COVID-19 Event Update</u>: Approximately 200 wireless "hot spots" and licenses were purchased in 2019-20 and 2020-21 to support students in distance learning. Some of these "hot spot" licenses will be retained in 2021-22 and beyond to support students' home access to Internet connectivity as needed, e.g. for economically disadvantaged students.▪ Each school library is staffed by either a classified or certificated employee. The District belongs to the Napa Valley Consortium for librarian leadership, at no cost to the district. Annual fees for library software and resource databases are paid directly to the vendor (and are included in the Information Technology (IT) budget above. Beginning in 2017-18, \$5,000 is granted to RLS for required library materials, and \$2,000 each is granted to the primary and elementary schools. The high school is currently funded through site discretionary resources.
Transition Program (new)	<ul style="list-style-type: none">• A "Transition Program" is planned to support 18-22 year-old students who receive Special Education services through the district. A preliminary budget of \$20,000 for supplies, materials, support services, equipment, and other costs is established for 2021-22.
St. Helena Preschool	<ul style="list-style-type: none">▪ The District contributes up to \$30,000 annually for scholarships following a yearly review of revenue and program needs.
Food Service Program Contribution	<ul style="list-style-type: none">▪ The District currently contributes to the Food Service Fund to balance the available revenues with the expenditures in the fund. For 2021-22, the District continues to look for solutions to lower this encroachment. If no solutions are

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	found, a \$544,500 contribution will be required for the 2021-22 budget year.
Transportation	<ul style="list-style-type: none">Beginning in the 2020-21 school year, the district took over operations of the home-to-school transportation program. Three routes are planned for 2021-22 using district employees and district-owned busses. The transportation budget for 2021-22 is \$505,000.
Superintendent's Subcommittees	2021-22 Superintendent's Subcommittee Budgets: -Equity, Climate & Culture Committee \$4,000 (General Fund) -Wellness Committee: \$4,000 (Kaiser Grant {see below}) – Year 4 /5. The Kaiser Grant funds will be evaluated in 2021-22 to establish a spending plan for the remaining balance, e.g. extending the wellness allocations out for an additional two years because not all site allocations have been spent.
Replacement Funding	<ul style="list-style-type: none">The contribution for replacement funding to cover the pool liner, artificial turf, and the RLS solar panels in 2021-22 is frozen per above assumptions under “Maintenance and Deferred Maintenance Programs”The budget includes funding each year to replace General Fund purchases of technology consumables (computers, tablets, and associated hardware – see Technology Budget above).
Grants	<ul style="list-style-type: none">Ongoing grant funding is projected to remain stable in 2021-22 and beyond. Positions funded by those grants are also expected to continue.A one-time Kaiser grant was received and accepted by the Board in 2017-2018, in the amount of \$381,000. The grant may be used for any educational purpose. The following five-year budget is established for the grant, beginning in 2018-19:<ul style="list-style-type: none">-Student/Staff Wellness (\$20,000/yr for five years)-Additional “Being Here/There” Support:<ul style="list-style-type: none">-Contribution towards the cost of general field trip transportation (\$20,000/yr for 5 years, district-wide)-Contribution towards the cost of the 8th grade Yosemite Trip (\$20,000/yr for 5 years)-Contribution towards the cost of the 5th Grade Science Trip (\$15,000/yr for 5 years)

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Fund Balance “Assigned” Set-Asides

The above allocations represent approximately 50% of the estimated costs for the activities indicated as of 2018-19.

Total: \$375,000 (remaining \$6,000 to be allocated per above). The Kaiser Grant funds will be evaluated in 2021-22 to establish a spending plan for the remaining balance, e.g. extending the wellness and field trip allocations out for an additional two years because not all site allocations have been spent.

- \$1,600,000 to offset potential budgetary deficit in 2023-24 and beyond, resulting from COVID-19 Pandemic and Glass/Hennessey Fires (note: District realized some savings from STRS/PERS reductions, unexpected expenditure reductions during school closure, etc. during the Pandemic).
- \$300,000 for Technology Infrastructure costs after the Technology Allocation in the Measure B/C Bond is spent, and devices/equipment.
- \$300,000 for student technology devices (laptops, etc.)
- \$300,000 for the Future Ready Classrooms (FRC) learning space redesign – one-time reserves to be used for projects with Board approval.
- \$300,000 for additional academic program development, to include ELD, Summer School, Special Education, “Being Here/Being There” experiences, and Academic Intervention (the Expanding Learning grant described above may cover may of these expenses in 2021-22).
- \$300,000 for unexpected operational costs, to include legal and/or Special Education expenses, transportation, Food Services, deferred maintenance needs, etc.
- \$75,000 to replace restricted-Special Education mental health support if restricted funding allocated for this purpose is discontinued.
- \$225,000 to sustain three years of the 2017-18 one-time Kaiser grant initiative to provide additional support for student and staff wellness activities, and field trips

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	<ul style="list-style-type: none"> ▪ \$243,094 – Career-Technical Education Match- One-time Set-Aside (from three year grant), and other site carry-over funds <p style="margin-top: 10px;">TOTAL: Assigned Fund Balance: \$3,643,094</p>
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Prior-Years – Archived Assumptions

Academic Focus Area- Math: The 2018-2019 Budget and Multi-Year Projection includes expenditures established in 2017-2018 to support student achievement in math (e.g. Intervention Teacher, continued Math Task Force, teacher training for a new STEM Robotics class, and release time for peer observation).

Academic Focus Area – ELD: The 2018-2019 Budget and Multi-Year Projection includes \$50,000 in each year (established in 2017-2018) to support student achievement in English Language Development (ELD) for English learners.

Master Scheduling – Staffing Reserve: Equivalent of 1.0 FTE additional staffing support at RLS to support English learner instruction, math intervention, and enrichment beginning in 2018-19. Estimated cost: \$160,000.

Academic Excellence: During the 2018-19 school year, the following amounts are budgeted for increased academic services/programming, based on recommendations generated by the Academic Excellence Committee (Ad-hoc to the Superintendent’s Subcommittee on Curriculum, Technology, and Innovation:

-	Staffing:	\$160,000
-	Professional Development:	\$25,000 (incorporated above)
-	<u>Enrichment:</u>	<u>\$15,000 (incorporated above)</u>
	Total:	\$200,000

\$160,000 to support additional staffing for enrichment activities (e.g. Spanish, Art, or Science, Technology, Engineering, Art, and Math {STEAM}) per the Academic Excellence Ad-Hoc Committee recommendations (Board-approved in 2018-19).

\$96,000 for two six(6)-hour classified “Para-Educator” positions to support students in the Advancement Via Individual Determination (AVID) program (grades 6-12). Note: These figures represent a net increase to provide support – the district currently spends approximately \$11,000/year on AVID tutoring. Supported by the Curriculum, Technology and Innovation (CTI) Committee, Board-approved on December 13, 2018.

The Common Message

2021-22 May Revision



BASC
Business and Administration
Steering Committee

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Sources

Association of California School Administrators
Ball / Frost Group, LLC
Bob Blattner and Associates
Bob Canavan, Federal Management Strategies
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
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K-12 High Speed Network
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Background

Since May 2008, county office chief business officials have crafted common messages to give guidance to school districts on assumptions for budget and interim reports. The goal of the Business and Administration Steering Committee (BASC) is to provide county office chief business officials with a consistent message, based on assumptions used by the state Department of Finance (DOF), which can be used in providing guidance to school districts.

The BASC would like to thank the DOF, the State Board of Education (SBE), the California Department of Education (CDE) and the Fiscal Crisis and Management Assistance Team, as well as our colleagues in education listed in the sources section for providing BASC and our local educational agencies (LEAs) the most up-to-date information at the time of the Common Message writing.

Purpose: The BASC Common Message is intended as guidance and recommendations to county offices of education (COEs). Each COE will tailor the guidance to the unique circumstances of the LEAs located in their county. Even within a county, COE situational guidance may vary considerably based on the educational, fiscal and operational characteristics of a particular district. Districts and other entities seeking to understand the guidance applicable to a particular LEA should refer to the information released by the COE in the county where the LEA is located.

Key Guidance

This edition of the Common Message is intended to provide information and guidance to assist LEAs in developing 2021-22 adopted budgets and their multiyear projections (MYP). It contains information related to the Governor's May Revision Budget Proposal. COEs and LEAs should note this version of the Common Message primarily addresses changes from the Governor's January Budget Proposal as well as items considered essential for LEAs to include in their budgets and MYPs.

The Governor's May Revision is reflective of a strong economic turnaround, projecting unprecedented funding for K-12 public education. This budget provides for a super COLA and several one-time funding opportunities, with the creation of California for All Kids, a roadmap to address the gaps in early education, school nutrition, teacher support, class size, broadband access, and wraparound services.

Significant Changes Since Second Interim Report

Prop. 98 funding is estimated to be \$93.7 billion for 2021-22.

The Local Control Funding Formula (LCFF) COLA for 2021-22 is projected at 1.7%, compounded with the deferred 2020-21 COLA of 2.31%, which equates to a 4.05% COLA. Additional support to alleviate fiscal pressures on LEAs is being proposed, and the May

Revision includes \$520 million Prop. 98 funding for an additional 1.0% increase to the LCFF base. This proposal is only for the LCFF and calculates to a super COLA of 5.07%.

The Governor's budget continues to propose paying off most of the K-12 cash deferrals, leaving an ongoing K-12 deferral balance of \$2.6 billion for 2021-22.

Special Education is projected to be funded with the compounded COLA at 4.05% but not the augmentation in the LCFF proposal. LCFF and Special Education are the only state funded programs to receive both the 2020-21 and 2021-22 COLAs.

Also included in the May Revision are one-time funding proposals for the following programs:

- Reopening of Schools
- Expanded Learning Time
- Universal Transitional Kindergarten Planning Grant
- Community Schools
- Comprehensive Student Supports
- Educator Preparation, Retention, and Training
- Child Nutrition
- Broadband

Independent Study Requirements

The Governor proposed in his May Budget Revision to amend Education Code Sections 51745, 51747, 51747.3, and 51747.5 of Article 5.5, Independent Study (51745-51749.6).

For LEAs to offer virtual learning in the upcoming school year, they must adhere to Independent Study (IS) requirements, as distance learning authorities under Senate Bill 98 (Ch. 96, Stats. 2020) expire on June 30, 2021. The May Revision leaves intact most of IS existing law, including the permissive nature of whether to offer IS at all, but makes several important changes that affect both existing IS programs and virtual learning programs that succeed SB 98.

Educational opportunities offered through IS may now include (among the list of statutory reasons provided): "Upon determination of a parent/guardian, individualized study for pupils who[se] health would be put at-risk by in-person instruction." Education Code Section 51745(c).

The May Revision proposes various changes to an LEA's IS policy and student agreements, which are summarized here:

- Daily live interaction for all pupils. EC Section 51747(e).
- Weekly synchronous interaction for all pupils. EC Section 51747(e).
- Allowing electronic signatures and record keeping to reduce paperwork time and increase learning time. EC Section 51747(g)(8)(E).
- Content aligned to grade-level standards. EC Section 51747(c).

- Procedures for tiered reengagement strategies, including outreach and parental engagement for absent students. EC Section 51747(d), (g)(1).
- A plan to return students to in-person instruction expeditiously at the request of their parents. EC Section 51747(f).
- Ensuring students have the technology and connectivity to participate in the education program and assignments. EC Section 51747(d), (g)(3).
- Identification of supports to be provided to students who are struggling or who have unique needs, as specified. EC Section 51747(d), (g)(7).
- Each LEA shall document daily participation for each pupil on each school day, in whole or in part, for which IS is provided. A pupil who does not participate in IS on a school day shall be documented as absent for that school day. EC Section 51747.5(c)
- Each LEA shall ensure that a weekly engagement record is completed for each pupil documenting synchronous or asynchronous instruction for each whole or partial day of IS, verifying daily participation and tracking assignments. EC Section 51747.5(d)
- For purposes of compliance with subdivisions (c) and (d), by September 1, 2021, the California Department of Education shall provide LEAs with a digital form for reporting daily participation and weekly engagement that minimizes workload associated with collecting and reporting this information for teachers and LEAs. EC Section 51747.5(e)
- Written agreements may be signed using a digital signature. EC Section 51747(8)(E)

Federal and State Funds

Elementary and Secondary School Emergency Relief (ESSER III) Fund

The American Rescue Plan (ARP) allocated \$122 billion to the ESSER III fund nationwide to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students. For additional information refer to the fact sheets available on the U.S. Department of Education's website:

https://oese.ed.gov/files/2021/03/FINAL_ARP-ESSER-Methodology-and-Table.pdf

https://oese.ed.gov/files/2021/03/FINAL_ARP-ESSER-FACT-SHEET.pdf

- California will receive \$15 billion of these funds and can reserve up to 10%, with a requirement of 7.5% of total state funding for allocation as follows: 5% for interventions to address learning loss, 1% for summer enrichment programs, 1% for comprehensive after-school programs, and one-half of 1.0% for administration.
- A total of \$13.6 billion (90% of the state's allocation) to be appropriated by the Governor to LEAs in proportion to the amount of Title I, Part A funds each LEA received in fiscal year 2020-21. LEAs may use these funds to support coronavirus response activities, similar to ESSER II, back to March 13, 2020. These funds must be obligated by September 30, 2024. The CDE is developing further guidance on these funds.
 - LEAs are required to use at least 20% of ESSER III funds for learning loss mitigation by implementing evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive after-school programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups.
- LEAs that receive ESSER III funds must, within 30 days of receiving the funds, make publicly available on their website a plan for the safe return to in-person instruction and continuity of services. Before posting the plan, LEAs must seek public comment on it.
- The ARP includes a separate program of Emergency Assistance for Non-Public Schools (EANS) administered by the state. Consequently, LEAs do not provide equitable services under ESSER III provisions.

Governor's Emergency Education Relief (GEER II) Fund

The Coronavirus Response and Relief Supplemental Appropriations Act allocated \$4 billion to the GEER fund nationwide. For additional information, refer to the fact sheets available on the U.S. Department of Education website:

https://oese.ed.gov/files/2021/01/FINAL_GEERII_EANS-Methodology_Table_1.8.21.pdf

https://oese.ed.gov/files/2021/01/FINAL_-GEER_FactSheet_1.8.211.pdf

- California will receive \$341.4 million of these funds.
- A total of \$154 million is to be appropriated by the Governor (through the budget process) for any education purpose (for early education through higher education) related to COVID relief back to March 13, 2020. Funds must be obligated by September 30, 2023.
- The remaining \$187.4 million is to assist nonprofit nonpublic schools through the EANS program. The Governor applies for these funds separately from the rest of GEER II.
 - EANS replaces the equitable services requirement found in GEER I, and as such, there is no equitable services requirement for GEER II.

In-Person Instruction and Expanded Learning Opportunities Grants

The Legislature provided \$6.6 billion in the Assembly Bill 86 COVID-19 relief package, including \$2 billion for In-Person Instruction (IPI) grants and \$4.6 billion for Expanded Learning Opportunities (ELO) grants. Governor Newsom signed AB 86 on March 5, 2021.

Estimated allocations were calculated using 2020-21 P-1 and preliminary CALPADS Fall 1 data and will be the basis for the May apportionment. A final recalculated apportionment will occur in early August based on 2020-21 P-2 and final CALPADS Fall 1 data, along with IPI reductions. Both IPI and ELO funds are available for expenditure through August 31, 2022, with a report of final expenditures due to the CDE by December 1, 2022. Funding formulas, estimated allocations, and other useful information can be found here:

<https://www.cde.ca.gov/fg/aa/ca/ipielo.asp>

In-Person Instruction (IPI) Grants

IPI grants are available to school districts, county offices of education (COEs), and classroom-based charter schools and are funded based on a proportionate share of each LEA's LCFF entitlement. To be eligible for full funding, LEAs must offer in-person instruction, as defined in Education Code Section 43520.5, including hybrid models, by April 1, 2021, for specified student groups. Hybrid models may offer fewer than five days per week of in-person instruction, provided that LEAs are offering in-person instruction to the greatest extent possible.

- Funds are allocated proportionally based on each LEA's LCFF entitlement as of the 2020-21 P-2 apportionment certification.
- IPI grants will be reduced by 1% for each calendared instructional day that an LEA does not offer in-person instruction for all required groups. IPI grants will be forfeited if an LEA does not offer in-person instruction for all required groups by May 15, 2021, or if in-person instruction is not offered continuously through the end of the scheduled 2020-21 school year, unless otherwise ordered by a state or local health officer.
- IPI grants may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety,

salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.

- LEAs must complete a certification form by June 1, 2021, to verify compliance with the eligibility requirements for the IPI grant. The form can be found at: <https://www.cde.ca.gov/ls/he/hn/documents/leacertformcontents.docx>

Expanded Learning Opportunities (ELO) Grants

ELO grants are available to school districts, COEs, charter schools, and state special schools and are funded based on three calculations: homeless pupil enrollment x \$1,000, state special schools ADA x \$725, and remaining funds on a proportionate share of each LEA's LCFF entitlement.

To be eligible for funding, LEAs must implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to specified student groups, as defined in Education Code Section 43522, who have faced adverse learning and social-emotional circumstances.

ELO grants shall be expended only for any of the following seven purposes: extending instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff.

The following fiscal requirements apply to the ELO grant. Adherence to these requirements will be monitored through the annual audit process.

- The LEA must use at least 85% of its apportionment for expenditures related to providing in-person services in any of the seven purposes mentioned above.
- The LEA must use at least 10% of the funding that is received based on LCFF entitlement to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. The supplemental instruction and support provided by the paraprofessionals must be prioritized for English learners and students with disabilities. Funds expended to hire paraprofessionals count toward the LEA's requirement to spend at least 85% of its apportionment to provide in-person services.
- An LEA may use up to 15% of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction, before in-person instructional services are offered.

LEAs must complete the Expanded Learning Opportunities Grant Plan as a condition for receiving an ELO grant. The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the COE, the CDE, or the chartering authority within five days of adoption, as applicable. The plan template can be found here:

<https://www.cde.ca.gov/ls/he/hn/documents/explearnoppgrtemp.docx>

LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and leverage existing behavioral health partnerships and Medi-Cal billing options, in the design and implementation of services.

Planning Factors for 2021-22 and MYPs

Key planning factors for LEAs to incorporate into their 2021-22 budget and multiyear projections are listed below and are based on the latest information available.

Planning Factor	2021-22	2022-23	2023-24
Statutory COLA (LCFF and SPED Base Rate)	1.70%	2.48%	3.11%
2020-21 COLA (LCFF and SPED Base Rate)	2.31%	0.00%	0.00%
Super COLA Augmentation (LCFF)	1.00%	0.00%	0.00%
Funded LCFF COLA	5.07%	2.48%	3.11%
STRS Employer Rates	16.92%	19.10%	19.10%
PERS Employer Rates	22.91%	26.10%	27.10%
State Unemployment Insurance	1.23%	0.90%	0.30%
Lottery – Unrestricted per ADA	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49
Mandated Block Grant for Districts			
K-8 per ADA	\$32.79	\$33.60	\$34.64
9-12 per ADA	\$63.17	\$64.74	\$66.75
Mandated Block Grant for Charters			
K-8 per ADA	\$17.21	\$17.64	\$18.19
9-12 per ADA	\$47.84	\$49.03	\$50.55
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$31.40	\$32.18	\$33.18
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$50.70	\$51.96	\$53.73
General Child Care (CCTR) Daily Reimbursement Rate	\$50.38	\$51.63	\$53.24
Routine Restricted Maintenance Account <i>(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)</i>	3%	3%	3%

Local Control Funding Formula

The Governor is proposing a super COLA of 5.07% for the LCFF for 2021-22, adding 1.0% to a compound COLA of 4.05% derived from the unfunded 2020-21 statutory COLA of 2.31% and an estimated 1.7% statutory COLA for 2021-22.

Traditional attendance accounting returns in 2021-22, and school districts with declining enrollment will be able to take advantage of the prior year ADA guarantee. For most school districts, 2020-21 ADA that becomes the prior year, is, in fact, 2019-20 ADA. Districts should nonetheless monitor enrollment carefully because the additional cushion in 2021-22 is offset by the recognition of two years' ADA decline in 2022-23. Charter schools are not afforded the prior year guarantee and will be funded on current year ADA beginning in 2021-22.

The May Revision includes a proposal to increase the concentration grant component of the LCFF from 50% to 65% of the adjusted base LCFF grant at an estimated ongoing cost of \$1.1 billion. The additional funds are intended to allow these LEAs to increase the number of staff providing direct services. The recently released LCFF Calculator has been updated to allow the user to override the pre-populated 50% factor with 65%. Most LEAs will need to complete their Local Control and Accountability Plan (LCAP) and take it to public hearing prior to the state budget being approved. Those LEAs that generate concentration grant funding should identify the increased funding this proposal would represent and what it would mean in terms of direct services staffing. By identifying the difference, the LEA could include the additional actions or services in their LCAP as conditional on approval of the proposal.

LEAs are encouraged to develop multiple scenarios using the LCFF COLA planning factors as best case. LEAs that are prepared for both best- and worst-case budgets in the future are better able to weather economic uncertainty.

Local Control Accountability Plan

By June 30, 2021, LEAs will need to adopt an LCAP using the LCAP template and expenditures tables that were approved in January 2020 but later suspended for the 2020-21 year.

The components of the LCAP for the 2021-22 LCAP year must be posted as one document assembled in the following order:

- LCFF Budget Overview for Parents
- Annual Update with instructions
- LCAP Template (including)
 - Plan Summary
 - Stakeholder Engagement
 - Goals and Actions
 - Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students

- Expenditure Tables
- LCAP Instructions

The May Revision trailer bill continues to propose language that will require LEAs to include in their LCAPs a calculation of any estimated shortfall in meeting their increased or improved services requirement for the “annual update” year. This shortfall could include a quantitative shortfall – e.g., estimated actual expenditures are less than budgeted expenditures – and/or a qualitative shortfall – estimated improvement in a service was less than the planned improvement. The calculated amount of this shortfall would then become an added increased and improved services requirement in the LCAP year. These changes, if adopted, would be effective for LCAPs adopted in June 2022.

Districts will want to be particularly thoughtful about how they present and budget for services meeting the increased and improved services requirement in the LCAP, and track implementation closely throughout the year, to avoid being surprised by a large carryover requirement at the end of 2021-22. This may be particularly challenging given the large quantities of one-time funding that districts are receiving from state and federal sources.

Furthermore, because of the proposed new carryover requirements, it will be critical that the LCAP calculations of supplemental and concentration grant funding, and the corresponding increased and improved services percentage, match the actual district entitlements based on the adopted state budget. This means if a district adopts a budget based on lower entitlements (e.g., the January COLA estimate), LEAs may be required to have the governing board adopt a 45-day budget and a corresponding update to the LCAP, and to submit these documents to their county office for approval.

Early Childhood Education

The May Revision contains some significant policy and program changes to early learning and care that are in line with the master plan published in 2020. Changes relevant to LEAs are listed below.

Cost-of-Living Adjustments

A 1.7% COLA is provided for State Preschool Programs and early care and education programs.

Universal Transitional Kindergarten (UTK)

To provide access to free, high-quality, inclusive pre-kindergarten education for all children, the May Revision proposes a series of investments beginning in 2022-23 to incrementally establish universal transitional kindergarten, creating a “14th grade” of public education by 2024-25.

UTK would be phased in over four years, with LEAs able to use 2021-22 for planning and infrastructure development and additional access for 4-year-olds, increased in increments of three months of age per year from 2022-23 through 2024-25, when all 4-year-olds would be eligible.

Costs of this plan are anticipated to be approximately \$900 million general fund in 2022-23, growing to \$2.7 billion in 2024-25 (the Prop. 98 guarantee would be “rebenched” to draw down general fund for the costs of new enrollment in each year of increased investment).

This program allocates \$250 million of one-time Prop. 98 dollars in fiscal year 2021-22 for LEAs to create or expand TK programs. Allowable uses of these funds include costs for planning, hiring, training, classroom materials, and supplies. Funding will be awarded to LEAs based on kindergarten (excluding TK) ADA reported in 2019-20.

In addition, the Kindergarten Facilities Grant Program has been expanded to include transitional kindergarten to accommodate the additional capacity needed to offer or expand enrollment in a TK program. As a condition of receipt of funds, an applicant school district must pass a resolution at a public governing board meeting stating the district’s intent to offer or expand enrollment in a TK program.

The May Revision also proposes \$380 million Prop. 98 general fund in 2022-23, growing to \$740 million in 2024-25, to provide one additional certificated or classified staff person in each TK classroom. For many classrooms, this will reduce adult-to-child ratios from 1:24 to 1:12.

\$10 million one-time general fund is provided for the CDE to update the Preschool Learning Foundations, the recommended learning standards for preschool and TK, to reflect the most recent research on early childhood development and provide comprehensive resources for pre-kindergarten teachers.

State Preschool Program (CSPP)

The May Revision maintains the level of funding available for the State Preschool Program. The Administration will develop a comprehensive plan for implementation in 2022-23 to support existing State Preschool Program providers to maintain their contracts while transitioning to serve younger children, in alignment with the Master Plan for Early Learning and Care, to ensure all eligible 3-year-olds have access to high-quality early learning.

Special Education

The 2021-22 May Revision budget proposals for Special Education build on funding augmentations implemented over the past two years.

The base Special Education funding formula is to receive a compounded COLA of 4.05%, reflecting the previously suspended 2020-21 COLA and the now final 2021-22 statutory COLA of 1.7%. This increase results in a Special Education base rate of \$650.31 for 2021-22. \$300 million in ongoing Prop. 98 funding for the Special Education Early Intervention Grant is allocated to supplement existing resources, increase the availability of evidence-based services and support school readiness for infants, toddlers, and preschoolers, with a focus on inclusive settings. These funds are restricted and will be allocated to the LEA of residence based on the number of preschool children with exceptional needs using Fall 1 Census data. One-time American Rescue Plan Act funds of \$277.7 million are proposed to supplement existing IDEA funds that are to be distributed via the IDEA permanent formula.

In addition, the May Revise proposes IDEA allocations of \$15 million to provide technical support to LEAs for developing and administering IEPs and for assisting with assessing the pandemic impacts on students with disabilities, \$2.3 million to assist CDE in addressing special education complaints and court-ordered monitoring and \$1.2 million to improve coordination between CDE, the state Department of Developmental Services and LEAs regarding infant to preschool transition and to promote inclusion best practices. Finally, out-of-home care funding is to remain frozen one additional year, through 2021-22.

Cash Flow / Deferrals

The proposed cash deferral for fiscal year 2021-22 remains as a 100% deferral of the June 2022 apportionment. The amount to be deferred from June 2022 and to be issued by July 15, 2022, is now estimated at \$2.6 billion (previously \$3.7 billion). This cash deferral is deemed to be general fund revenues appropriated to LEAs for the prior fiscal year (2021-22) even though it will be received in the 2022-23 fiscal year.

The cash deferral amounts from 2020-21 remain on schedule to be paid in the fall of 2021-22:

- From February 2021 to November 2021 \$1.54 billion
- From March 2021 to October 2021 \$2.38 billion
- From April 2021 to September 2021 \$2.38 billion
- From May 2021 to August 2021 \$2.38 billion
- From June 2021 to July 2021 \$2.38 billion

The proposal includes the opportunity for LEAs to submit applications for an exemption to the cash June 2022 to July 2022 deferral. Up to \$100 million is authorized for approval by the Finance Director to be drawn in June. The LEA must have exhausted all internal and external sources of borrowing and is subject to an application process for consideration of exemption.

Districts should prepare cash flow projections for the upcoming budget year to ensure all cash obligations are met timely.

Reserves / Reserve Cap

COEs continue to reinforce the need for adequate reserve levels. The Government Finance Officers Association, a national organization representing federal, state, and local finance officials, recommends school districts and other local governments maintain reserves of at least two months of operating expenditures (approximately a 17% reserve) to mitigate revenue shortfalls and unanticipated expenditures. The association further recommends all governments develop a formal policy regarding their minimum reserves and consider maintaining reserves larger than 17% if revenues or expenditures are especially volatile.

Given the current health and economic volatility, it is critical that decisions about reserve levels are made thoughtfully and deliberatively. Inadequate reserves force districts to react quickly, which can cause significant disruptions to student programs and employees.

Although general fund reserves are an indicator of the cash balance, they are not the same as cash – cash is but a portion of reserves. Districts’ attention should remain on maximizing the use of any one-time funds due to the restrictive nature of those funds for the 2020-21 and 2021-22 fiscal years, thereby reserving local and unrestricted funds to address the potential impact of possible deterioration of revenues in 2022-23. This deterioration could come from economic impacts as well as the anticipated “ADA cliff” when the protections of the hold harmless provisions end, or if California’s K-12 public school enrollment, which precipitously declined during the pandemic, doesn’t recover to pre-pandemic levels.

The Governor’s January Budget proposed that deposits to the Public School System Stabilization Account (PSSSA) will be required in 2020-21 and 2021-22, bringing the projected balance to \$3 billion. Under current law, in fiscal years immediately succeeding those in which the PSSSA balance is equal to or great than 3% of the total K-12 share of the Prop. 98 guarantee, a 10% cap on school district reserves is triggered. In the May Revision the required deposit is projected to be \$4.6 billion in 2021-22; this would trigger school district reserve caps beginning in 2022-23.

SB 751 provided additional provisions to the reserve cap requirements:

- Basic aid districts and districts with ADA less than 2,501 are exempt from the reserve cap requirements.
- A county superintendent of schools may grant a school district under its jurisdiction an exemption from the requirements of subdivision (a) for up to two consecutive fiscal years within a three-year period if the school district provides documentation indicating that extraordinary fiscal circumstances, including but not limited to multiyear infrastructure or technology projects, substantiate the need for a combined assigned or unassigned ending general fund balance that exceeds the cap limits.

If the reserve cap is triggered, the portions of fund balance subject to the cap are the assigned and unassigned reserves in the general fund (01) and the special reserve fund for other than capital outlay (17). Any funds that are in the committed portion of the fund balance, meaning that the governing board took action to set aside the funds, are not included in the reserve cap calculation. GASB 54 defines the unrestricted components of fund balance as follows:

- Committed Fund Balance (Objects 9750 – 9769) – Amounts subject to internal constraints self-imposed by formal action of the governing board, which may be redirected in the same manner in which the original constraints were imposed.
- Assigned Fund Balance (Objects 9770 – 9788) – Amounts intended to be used for specific purposes but for which the constraints do not meet the criteria to be reported as restricted or committed.
- Unassigned Fund Balance (Objects 9789 – 9790) – Amounts not classified as restricted, committed, or assigned, which includes the reserve for economic uncertainties and any unappropriated amounts.

Districts are encouraged to designate commitments during the budget development process to adjust funds at fiscal year-end.

Negotiations

On average, 85% of a district's ongoing costs are personnel. Compensation decisions directly affect an LEA's fiscal stability. The current influx of funding, particularly one-time funds, from the state and federal government related to COVID-19 now allow LEAs a unique opportunity to expand student learning opportunities, particularly for disadvantaged students. However, these one-time funds not only mask structural deficits, but also lead to expectations of salary increases and increased pressure to expand the education workforce.

Current and future risk factors include:

- Likelihood of the COLA to cover ongoing salary increases, as well as increases in health benefit contributions, pension costs, unemployment rates, and step and column increases
- Declining enrollment
- Uncertainty of students returning to in-person instruction
- Loss of ADA hold harmless protection that was implemented during the pandemic
- Staff shortages
- Reliance on one-time funding
- Litigation costs: due process, COVID-19 exposure
- Requirements to provide more services to students in need

Maintaining stable relationships with the governing board and bargaining units is key, along with consistent dialogue on the return to base funding. Flexibility in bargaining agreements can be accomplished using options such as reopeners, single year contracts or contingency language. Risks can be diminished when LEAs follow best practices, including a structurally balanced budget, sufficient reserves, and fund balance (cash on hand).

New One-Time Funding Proposals

The May Revision includes several proposals that utilize one-time funding as outlined below.

California Community Schools Partnership Program

This program allocates \$3.0 billion in one-time Prop. 98 funding to establish new and expand existing community schools. This is a three-year competitive grant program with a plan to allocate 70% for new community schools and 30% to expand existing community schools. The grant requires a 50% match, and 25% of this required local contribution can be met with facilities usage. The application process will be determined by the Superintendent of Public Instruction and the State Board of Education by November 1, 2021.

Targeted Intervention Grant

This grant combines \$623 million of one-time Prop. 98 funding with \$2 billion from the federal trust fund for allocation to eligible LEAs in fiscal year 2021-22. Funds will be apportioned

proportionally based on the 2020-21 P-2 certification. Prop. 98 funds are available for expenditure from July 1, 2021 to June 30, 2024, but federal funds may be used for costs dating back to March 13, 2020. The use of federal funds must meet the requirements of each funding source, which includes \$671 million from ESSER II, \$154 million from GEER II, \$437 million from ESSER III discretionary state level reservation, and \$753 million from ESSER III state level reservation to address learning loss. All sources of funds for this grant can be used for the following purposes:

- Targeted and research-tested interventions to support student learning
- Small-group or one-on-one high-dose tutoring from trained professionals
- Opportunities for increased instructional time
- Intensive reengagement for students and families not fully participating in educational programming
- Increased supports for unduplicated students and students with disabilities
- Pupil supports to close learning gaps and address barriers to learning

In-Person Instruction Health & Safety Grant

This grant allocates \$2 billion of one-time Prop. 98 funds in fiscal year 2021-22 based on the 2020-21 P-2 certification. The funds can be used for expenditures from July 1, 2021, to June 30, 2023. Eligible LEAs include school districts, COEs, and classroom-based charter schools, as determined by the 2020-21 P-2 certification. The funding can be used for any purpose that supports health and safety in providing in-person instruction, including, but not limited to:

- COVID-19 testing and vaccine initiatives
- Contact tracing
- Personal protective equipment
- Sanitization and cleaning supplies for facilities and school buses
- Ventilation system upgrades
- Additional space for social distancing in classrooms
- Health and safety materials and equipment
- Salaries for in-person instruction, including nurses and custodial staff

Classified Food Service Employee Training and Kitchen Infrastructure

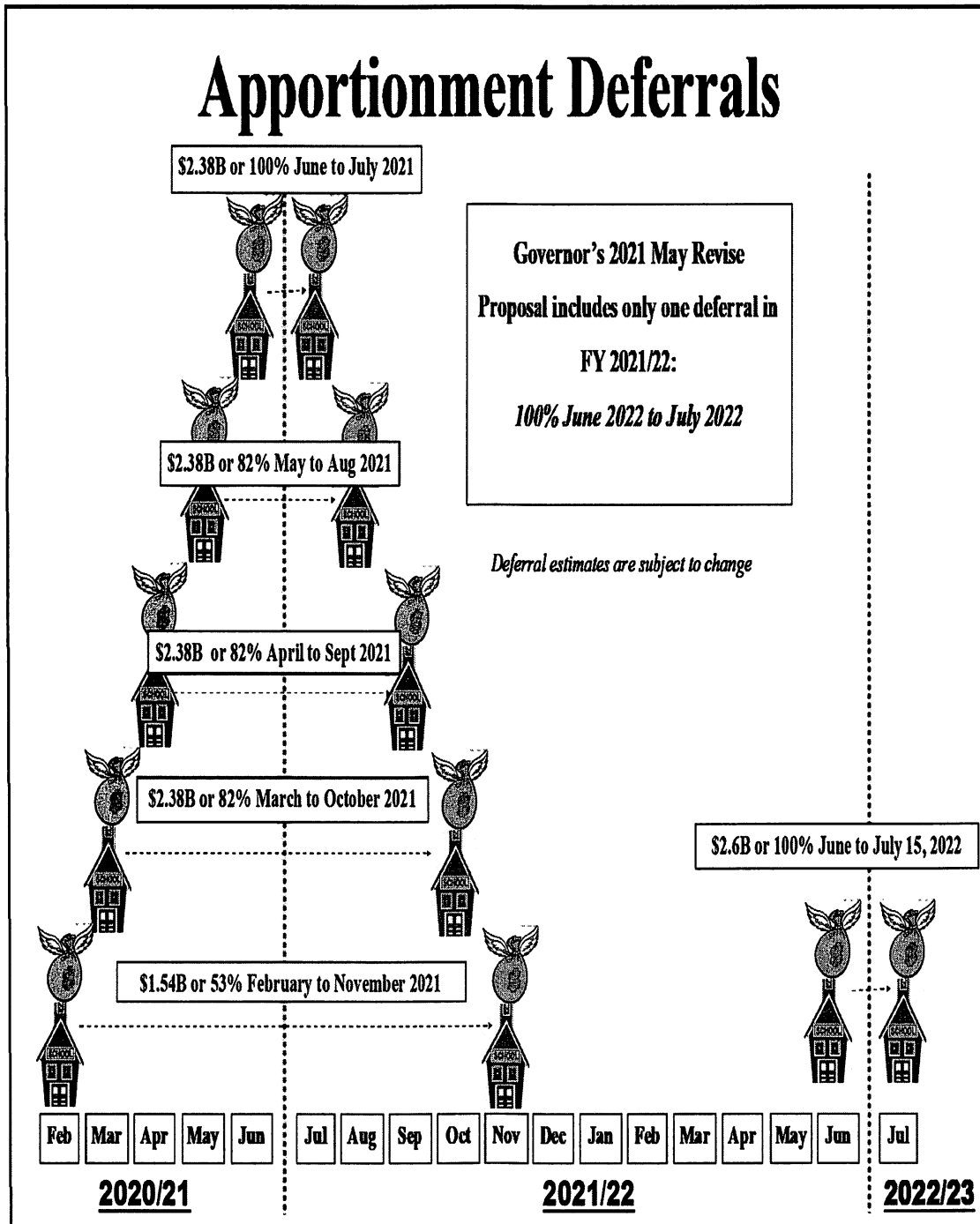
This program allocates \$100 million of one-time Prop. 98 funding for the 2021-22 fiscal year: \$80 million for kitchen infrastructure upgrades and \$20 million for training food service staff. For kitchen infrastructure, all LEAs will receive a base allocation of \$25,000, and the remainder of funds will be distributed proportionately to LEAs with at least 50% of students eligible for free and reduced-price meals. Allowable uses of these funds include cooking equipment, service equipment, refrigeration and storage, and food service transportation vehicles and equipment.

LEAs will receive their share of \$20 million for training based on their number of classified school employees in 2020-21. The minimum allocation will be \$2,000 and is to be used for food service staff to receive training on promoting nutritious foods, which includes training on food preparation, healthy food marketing, and changing the school lunchroom environment.

Summary

The Common Message is devised to assist LEAs in developing budgets and interim reports. How this information affects each LEA is unique. With this in mind, LEAs should evaluate their individual educational and financial risks. Special attention must be paid to multiyear projections and the contributing factors both within and outside the control of district decision makers. Most importantly, LEAs should focus on the potential funding cliff due to declining enrollment and its effects on the 2022-23 fiscal year. LEAs should consider preparing two sets of multiyear projection documents, one that includes the projected one-time dollars for official submission and one that excludes one-time funds, to allow the LEA to have a fiscal outlook that provides a clear view of ongoing revenue and expenditures.

Appendix A – Apportionment Deferrals Chart



Appendix B – Accounting for One-Time Funds

COVID-19 Accounting & Compliance Schedule										
Program	SB98 Learning Loss Mitigation (LLM)			SB117	Elementary & Secondary School Emergency Relief			AB86- In Person Instruction (IPI) and Expanded Learning Opportunities (ELO)		
	LLM	LLM	LLM		COVID-19 relief	ESSER I	ESSER II	ESSER III	IPI	ELO
Program Acronym	Federal	Federal	State	State	Federal	Federal	Federal	State	State	State
Source	GEER	CRF	Prop 98	Prop 98	CARES	CRSAA	ARP	Prop 98	Prop 98	Prop 98
Funding	Sep-22	May-21	Jun-21	n/a	Sep-22	Sep-23	Sep-24	Aug-22	Aug-22	Aug-22
Spending deadline	3215	3220	7420	7388	3210	3212	3213?	7422	7425	7426
Resource	U	U	F	F	U	U	U	F	F	F
Unearned Revenue/Fund Bal	8290	8290	8590	8590	8290	8290	8290	8590	8590	8590
SACS Revenue Code	Federal requirements:									
Excess Interest earned	YES	NO			YES	YES	YES			
Private School Equitable Services	YES	NO			YES	NO	NO			
Supplement not supplant	NO	NO			NO	NO	NO			
Maintenance of Effort	YES	NO			YES	YES	YES			
NEW Maintenance of Equity	n/a	n/a			NO	NO	YES			
Indirect Costs	YES	NO			YES	YES	YES		NO	NO
Cash dependent on reporting	YES	NO			YES	YES	YES			
	State requirements:									
Plan required	Learning Continuity & Attendance Plan (in place of 2020-21 LCAP)							Expanded Learning Opportunity Grant Plan Board Adoption by June 1, 2021		

COVID-19 Accounting & Timeline

			FROM		SPENDING PERIOD THROUGH					
Fiscal Yr			2019-20	2020-21	2020-21	2020-21	2022-23	2022-23	2023-24	2024-25
Resource	Program Name	Funding	13-Mar-20		31-May-21	30-Jun-21	31-Aug-22	30-Sep-22	9/30/2023	9/30/2024
7388	COVID-19	Prop 98								
3215	LLM	GEER								
3220	LLM	CRF								
7420	LLM	Prop 98								
3210	ESSER I	CARES								
3212	ESSER II	CRSAA								
3213?	ESSER III	ARP								
7422	IPI	Prop 98								
7425	ELO	Prop 98								
7426	ELO paras	Prop 98								

Program	SB98 Learning Loss Mitigation			SB117	Elementary & Secondary School Emergency Relief			AB86- In Person Instruction (IPI) and Expanded Learning Opportunities		
Program Acronym	LLM	LLM	LLM	COVID-19	ESSER I	ESSER II	ESSER III	IPI	ELO	ELO paras
Source	Federal	Federal	State	State	Federal	Federal	Federal	State	State	State
Funding	GEER	CRF	Prop 98	Prop 98	CARES	CRSAA	ARP	Prop 98	Prop 98	Prop 98
Spending deadline	Sep-22	May-21	Jun-21	n/a	Sep-22	Sep-23	Sep-24	Aug-22	Aug-22	Aug-22
Resource	3215	3220	7420	7388	3210	3212	3213	7422	7425	7426

[Click Here for COVID-19 Related Resources](#)

FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

An Overview of the 2021–22 Governor's May Revision



BY SSC TEAM

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posted May 14, 2021

Preface

The 2021–22 May Revision reflects the state's undeniable V-shaped recovery from the trough of the short-lived COVID-19 recession. As noted by the visual presentation alongside Governor Gavin Newsom in the release of his updated State Budget plan, California is "roaring back" from the initial dark days of the health pandemic that has gripped the state and its 39 million residents for nearly a year-and-a-half.

Governor Newsom's "California Comeback Plan" includes a mix of ongoing and one-time investments of \$100 billion made possible by an unanticipated surge in state revenues and robust federal stimulus funding. The May Revision's economic recovery plan, if enacted, will earn it—and potentially Governor Newsom—a place in national and state history, which, as many speculate, may have been inspired by a near certain and imminent gubernatorial recall election.

Regardless of its drivers, the State Budget plan released today, May 14, 2021, holds a lot of promise for Californians, millions of whom have been economically disaffected by the COVID-19 pandemic, with millions more who have had to endure months of helping their children navigate the rough and often choppy waters of distance learning as they remain sheltered from the health risks of the outside world. Every Californian felt the magnitude of COVID-19's disruptive temblors. Today, Governor Newsom unveiled a plan that he believes addresses their immediate needs while building the foundations of a more resilient state in the future.

Overview of the May Revision

For those who were tracking Governor Newsom, it may have stirred childhood memories of tracking Santa on Christmas Eve, as he canvassed California to unveil the boldest proposals in the May Revision, including \$12 billion in tax rebates to qualifying Californians and plans to help rebuild small businesses, tackle a persistent homelessness and housing affordability crisis, and a "California For All Kids Plan" that aims to close the readiness and opportunity gaps for historically underserved students. Other welcomed investments in the May Revision address college access, affordability, and workforce readiness through a cornucopia of

investments in student housing, the creation of a college savings account program for low-income children, and grants to incentivize partnerships between higher education institutions and businesses to train and prepare the workforce for California's future economy.

Governor Newsom balances his robust—and arguably aggressive—spending proposals with over \$24 billion in reserves, including a historic deposit into public education's rainy day fund. The K–14 public education investments correspond with the unprecedented spending levels across the May Revision, including over \$121 billion in budget-year spending for K–12 and an over \$1 billion (or 5.7%) increase for community colleges from 2020–21 levels.

The Economy and Revenues

As a result of the COVID-19 pandemic, the year 2020 incurred a dramatic economic downturn in both the national and state economies. Looking back, it is remarkable that U.S. gross domestic product fell only 3.5% in 2020, despite the economy being turned off completely for a couple of months. While the pandemic has completely changed the manner in which we go about our daily lives, the economic recovery has been swift. Strong economic performance has driven national unemployment from its recent high of 14.8% in April 2020 to 6.1% in April 2021. However, April U.S. job growth was roughly one-quarter of the expected growth and there are concerns about inflation at the national and state level. In California, unemployment has fallen from its high of 16.0% in April 2020 to 8.3% in March 2021, with labor participation at 60.8%, which is 1.7% below pre-pandemic levels.

The state's General Fund budget has made a remarkable recovery, swinging from a \$54.0 billion deficit a year ago to a current-year surplus of \$75.7 billion. In fact, the rate of the economic recovery is so strong that the Gann Limit has been triggered. Passed in a wave of anti-tax sentiment on the back of Proposition 13, Proposition 4 (the "Gann Limit") limits the allowable growth in state and local government spending, including for school districts. Amounts over the limit must be split evenly between education and taxpayer refunds. The May Revision estimates that the Gann Limit could be exceeded for the 2020–21 and 2021–22 fiscal years by \$16.2 billion. The May Revision allocates the whole \$16.2 billion estimate, providing tax refunds through the Golden State Stimulus, and allocating the balance of \$8.1 billion to K–14 schools in 2022–23 as a supplement to Proposition 98 funds.

In California, the "Big Three" taxes make up the lion's share of the revenue that the state relies on to fund most of its major programs, including education and child care. The May Revision projects continued growth in the "Big Three" taxes of personal income, sales and use, and corporations, though the significant increases in the personal income tax in the May Revision include the highly volatile capital gains tax. Also, despite predominantly strong economic indicators, bottlenecks from pandemic closures persist. As a balancing force, the May Revision includes \$24.4 billion in reserves with deposits of \$15.9 billion dollars in the Budget Stabilization Account (Rainy Day Fund).

Proposition 98 Minimum Guarantee

Proposition 98 is estimated to increase by \$17.7 billion above Governor Newsom’s January estimates, boosting per-student state revenues to a historic \$13,977. When federal resources are layered on top of Proposition 98 revenues, the per-student rate jumps to an unprecedented \$21,152, according to estimates provided by the Administration.

Revised from January estimates, the Proposition 98 minimum guarantee increases during the three-year budget window as shown in Table 1 for each of fiscal years 2019–20, 2020–21, and 2021–22.

Fiscal Year	January Estimate	May Revision
2019–20	\$79.5	\$79.3
2020–21	\$82.8	\$92.8
2021–22	\$85.8	\$93.7

These estimates include offsetting General Fund adjustments as a result of changes in property taxes. The May Revision estimates that property tax revenues decreased by \$283 million in 2019–20, by \$298 million in 2020–21, and will decrease by \$315.9 million in 2021–22, largely related to revised Educational Revenue Augmentation Fund calculations catalyzed by changes included in the 2020 Budget Act.

Proposition 98 Supplemental Payments

K–12 and community college leaders may recall that the 2020 Budget Act included a provision requiring the state to augment the minimum guarantee with supplemental payments intended to restore K–14 revenue from anticipated COVID-19 recession losses and permanently increasing the Proposition 98 minimum guarantee from 38% of state General Fund revenues to 40% of state General Fund revenues when it is determined by Test 1.

In January 2021, with evidence that the economic impact of the health crisis was not affecting education funding, Governor Newsom proposed repealing these state obligations, while still providing a one-time \$2.3 billion supplemental payment in recognition of the additional costs faced by school agencies due to the pandemic. The May Revision maintains the proposed repeal and eliminates the one-time supplemental payment, arguing that the education revenues under Test 1 are estimated to be \$9.3 billion higher than what they would be if the minimum guarantee were adjusted for changes in student attendance and per capita personal income (Test 2). The Governor partially offsets the repeal of the supplemental payments with a proposed permanent increase in the minimum guarantee, which is discussed under the Governor’s Universal Transitional Kindergarten (TK) proposal.

Public School System Stabilization Account and Cap on Local Reserves

As with many investments in the May Revision, the state’s obligation to deposit funds in the Public School System Stabilization Account (PSSSA)—or the Proposition 98 reserve—is due in part to unanticipated revenues. According to the May Revision, the state is required to set aside \$1.6 billion more than the January estimate of \$3.0 billion into the PSSSA, for a total reserve of \$4.6 billion. The reserve amount exceeds 3% of the K–12 portion of the Proposition 98 minimum guarantee, which triggers the statutory cap for fiscal year 2022–23—limiting how much K–12 districts can maintain in their local reserves, with a few exceptions.

Deferrals

Building upon the Governor’s Budget in January, the May Revision provides additional funding to further reduce the deferrals that were included in the 2020–21 Enacted Budget. The Governor’s Budget in January proposed paying down \$9.2 billion of the K–12 deferrals. The May Revision proposes paying down an additional \$1.1 billion, which would leave a balance of \$2.6 billion at the end of the 2021–22 fiscal year.

Cost-of-Living Adjustment and Average Daily Attendance

The May Revision increases the cost-of-living adjustment (COLA) provided in the Governor’s Budget in two ways. First, the May Revision recognizes the statutory COLA for 2021–22 is 1.70%—an increase of 0.2% from the Governor’s Budget. Second, “to help local educational agencies (LEAs) address ongoing fiscal pressures,” an additional \$520 million in Proposition 98 General Fund revenues is being proposed to increase the COLA applicable to the Local Control Funding Formula (LCFF) by an additional 1.00%—bringing it to 2.70%. The 2.70% COLA, compounded with the 2019–20 statutory COLA of 2.31%, results in an LCFF COLA of 5.07% for 2021–22.

That said, LEAs will need to keep three different COLAs in mind when calculating revenues for 2021–22:

COLA	Programs
5.07% (mega)	LCFF
4.05% (compounded)	Special education
1.70% (statutory)	Other categorical programs—Child Nutrition, State Preschool, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, American Indian Education Centers, and the American Indian Early Childhood Education Program

The May Revision notes that statewide average daily attendance (ADA) is expected to continue declining.

Local Control Funding Formula

As noted above, the May Revision proposal would provide a 5.07% COLA to the LCFF. The desired effect of the mega COLA is to bring LCFF rates to beyond where they would have been had the 2020–21 statutory COLA been funded. Therefore, the base grants—and subsequent grade span adjustments for Kindergarten K)–3 and career technical education—as well as the supplemental and concentration grant amounts will increase from the 2019–20 amounts.

Governor Newsom also proposes a \$1.1 billion augmentation in Proposition 98 funding to the concentration grant for the purpose of increasing the number of adults providing direct services (nurses, teachers, counselors, paraprofessionals, and others) to students. The effect of this infusion is an ongoing increase to the concentration grant factor. Those LEAs that receive these increased funds would be required to demonstrate how they were used for this purpose in the Local Control and Accountability Plan.

Special Education

While not providing the full increase as general education funding through the LCFF, the Governor’s May Revision does propose to apply the compounded COLA of 4.05% to special education funding. This will increase the special education base rate from \$625.00 in the current year to approximately \$650.31 per ADA, pursuant to the current funding formula for students with disabilities.

The Governor’s May Revision also notes an increase of \$277.7 million one-time in federal funding to Individuals with Disabilities Act (IDEA) from the American Rescue Plan. The Administration also proposes the following to be funded from other federal IDEA resources:

- \$15 million one-time to provide technical assistance and support to LEAs in developing and administering comprehensive individualized education programs
- \$2.3 million to address special education complaints, perform court-ordered special education monitoring, and to purchase special education monitoring software
- \$1.2 million to improve coordination between the California Department of Education, the California Department of Developmental Services, and LEAs to support the transition from infant to preschool programs, and convene stakeholder workgroups to address data sharing and disseminate best practices to increase access to more inclusive settings for three-, four-, and five-year-olds

Educator Workforce

Governor Newsom’s May Revision proposes to invest in the educator workforce by providing \$3.3 billion in a multiyear package to support initiatives that build the teacher pipeline, encourage educator retention, and provide professional training in key areas for administrative, credentialed, and classified staff. This includes an appropriation of \$550 million to boost teacher preparation through teacher residency programs, \$100 million for the classified credentialing programs, and \$500 million for the Golden State Preparation program. In addition, a \$111.1 million one-time Proposition 98 and General Fund allocation is earmarked to support the

Pre-K–12 Educational Employment Program, which encourages pathways to the teaching profession, \$20 million for credential fee waivers in 2021–22 for new teachers, and \$15 million to assist teachers in completing coursework required for state certification in computer science.

Important training needs, and the need to retain educational professionals are addressed through a \$1.3 billion multiyear investment. High-need training topics for administrators, classified, and certificated employees include restorative practices, accelerated learning, re-engaging students, and implicit bias. In addition, an investment of \$250 million is appropriated to encourage National Board Certification for teachers in high poverty schools; \$60 million is appropriated for the Classified Summer Assistance Program, which helps supplement classified employee pay over summer recess; and \$25 million will be appropriated over five years for the 21st Century Leadership Academy. Educator training in the areas of early math, reading, science, instruction, computer science, dyslexia, and LGBTQ+ cultural competency is supported through the appropriation of an undisclosed amount of one-time funding.

Child Care, Preschool, and TK

In keeping with his January proposal, Governor Newsom increases the state’s child care and preschool reimbursement rates by the statutory 1.70% COLA. However, as he announced on Mother’s Day, May 9, 2021, via Twitter, he is also proposing 100,000 new subsidized child care slots, as well as funding an additional 6,500 slots from Proposition 64 cannabis tax revenues. Governor Newsom’s child care package also includes continued protections for families through waived family fees and protections for providers through a variety of stipend and resource programs and continuing the hold harmless provision for direct contractors. Finally, the May Revision maintains current spending levels for the California State Preschool Program with the intention of implementing policy changes consistent with the Master Plan for Early Learning and Care’s recommendation to achieve universal preschool access for all low-income 3-year-olds in California.

Perhaps the boldest early childhood and education proposal is the one to provide universal access to TK to all four-year-olds in California by 2024–25. The Governor proposes increasing the Proposition 98 minimum guarantee by an estimated \$900 million in fiscal year 2022–23 and reaching a total of \$2.7 billion by full implementation in 2024–25 to pay for the costs of California’s new “14th grade.” He also proposes an additional \$380 million Proposition 98 investment, growing to \$740 million by 2024–25, to reduce TK classroom ratios by half by paying for the cost of one additional certificated teacher or classified staff per classroom.

The May Revision proposes repurposing the January Governor’s Budget one-time \$250 million TK incentive grant proposal to instead, provide LEAs resources to enable them to prepare for TK expansion beginning with the 2022–23 school year, as well as maintain a facilities proposal to help LEAs with their student housing needs when new TK students cross their campus gates beginning in 2022–23.

Retirement Systems

Governor Newsom does not include any new funding for the California State Teachers' Retirement System (CalSTRS) or the California Public Employees' Retirement System (CalPERS) for LEAs. This reaffirms the current best CalSTRS employer rate estimate for 2021–22 of 16.92% based on the latest recommendation to date from the actuary—a 1.00% increase compared to what LEAs are currently expecting at 15.92%. In contrast, the CalPERS Board approved the employer contribution rate at its April 2021 meeting for 2021–22 at 22.91%—a 0.09% decrease compared to what LEAs are currently expecting at 23.00%.

Community Schools

Governor Newsom significantly increased his \$275 million community schools proposal from January by investing \$3 billion in one-time Proposition 98 funding over several years to further expand the implementation and use of the community school model. The funding would support grants for up to 1,400 LEAs (more than 60% of LEAs statewide) to convert school campuses into full-service community schools. The investment is consistent with the Governor's intent to leverage the infrastructure of community schools as a way to provide wraparound services, such as health care and social services, to students and their families.

Child Nutrition

Governor Newsom proposes to increase access to subsidized school meals for students as part of his effort to support the whole child with \$150 million in ongoing funding to increase LEA participation in federal universal meal provisions. Additionally, \$100 million in one-time funding is proposed to provide school kitchen infrastructure upgrades and training for school cafeteria staff.

Broadband

The COVID-19 pandemic forced California and the rest of the globe to adapt to a virtual world in nearly every aspect of life, including K–12 education. In order to expand broadband and reliable internet service statewide, Governor Newsom proposes a \$7 billion investment.

For education, the May Revision proposes a one-time \$35 million (non-Proposition 98) investment, available through 2024–25, to expand broadband access to isolated and underserved communities through a collaborative partnership of LEAs, regional libraries, and telehealth providers. The state will also leverage available federal funds through the E-Rate Program to assist with this initiative.

Federal Programs

California is slated to receive a windfall of federal relief dollars from the \$1.9 trillion America Rescue Plan that was signed into law by President Joe Biden in March 2021. For K–12 education, the state is slated to receive approximately \$15.3 billion for the third iteration of the Elementary and Secondary School Emergency Relief

Fund, of which 90% is required to be allocated to LEAs in proportion to their Title I, Part A funding, while the state has direction over how to spend the remaining 10% (see “Congress Approves the \$1.9 Trillion American Rescue Plan” in the March 2021 *Fiscal Report*).

Overall, the state has more than \$2 billion in flexible federal funding to spend on education initiatives. Governor Newsom is proposing to use these flexible federal dollars as a part of his \$2.6 billion proposal to provide intensive tutoring for students, which is detailed in the following section.

Student Learning

The May Revision continues the state’s focus on reopening schools for in-person instruction. Governor Newsom proposes an additional \$2 billion in one-time Proposition 98 funds for health and safety activities associated with reopening schools, including testing and vaccine initiatives, enhanced cleaning, personal protective equipment, and improved ventilation. This investment supplements the In-Person Instruction Grant that was established by Assembly Bill (AB) 86. In addition, the Governor proposes to supplement the Expanded Learning Opportunities Grant from AB 86 with an additional \$2.6 billion to provide interventions for students focused on accelerated learning.

Recognizing that some parents may still be hesitant to send their children back to school in the fall, the May Revision affirms that LEAs may serve these students outside the classroom using existing independent study statutes. To ensure these students receive a high-quality option for nonclassroom-based instruction, improvements to the independent study statutes are proposed.

Afterschool and Summer Programs

The Governor envisions robust afterschool and summer programs for elementary school students with a five-year plan. Funds are proposed to provide no-cost afterschool and summer programs with a priority for LEAs with the highest concentrations of low-income students, English language learners, and youth in foster care. The May Revision includes \$1 billion for this proposal in 2021–22, growing to \$5 billion in 2025–26.

Children and Youth Behavioral Health Initiative

The need for comprehensive mental health supports has been highlighted during the pandemic, prompting Governor Newsom to propose an investment of \$4 billion over five years and many state departments to identify and treat behavioral health needs early, including trauma, depression, anxiety, psychological disorders, and substance use in youth ages 0–25. The intent is to identify children who need help early, provide services where and when needed, and make programs and services available to meet their needs. The Children and Youth Behavioral Health Initiative will be designed to invest in schools’ ability to both deliver care directly and partner with Medi-Cal plans.

Closing

Certainly, a \$268 billion investment that leverages over \$75 billion in surplus revenues is cause for celebration, especially when compared to where we were just a year ago. At this time last year, we were feeling dizzy about a potential 10% cut to our General Fund apportionments alongside billions of dollars in deferred state payments, both of which were critical in helping the state address an estimated \$54 billion State Budget shortfall. Also, we certainly cannot ignore the euphoric revenue gains coming from Wall Street, which was unexpectedly shielded from the economic storm of the health pandemic that upended millions of lives across the nation.

There is so much to be grateful for in the May Revision. Local educational leaders can look forward to increased revenues that will help them achieve fiscal resiliency while expanding access to high quality educational and support services to California's six million students, including programs to accelerate and enrich academic learning.

While there is so much to look forward to, we believe that the significant investments in the May Revision—namely, the increased ongoing education spending obligations tied to some of the investments—can create out-year risks for the state and for local leaders if the economic assumptions underlying the May Revision prove tenuous.

We'll unpack the May Revision's education investments and discuss their implications for local planning and implementation, including the risks they present, at our May Revision Workshop next week. We can't wait to "see" you all there!

2021-22 BUDGET ADOPTION

Combined and Unassigned/Unappropriated Fund Balances (Resources 0000-1999, Objects 9780, 9789 and 9790)

Form	Fund		2021-22 Budget Adoption:
01	General Fund/County School Service Fund	Form 01 (excludes non-spendable and restricted amount of \$2,534,559)	\$10,387,547.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	Form 17	\$4,779,614.00
Total Assigned and Unassigned Ending Fund Balances			\$15,167,161.00
District Standard Reserve Level			3%
Less District Minimum Recommended Reserve for Economic Uncertainties 3% of General Fund Expenditures/Transfers:			\$1,196,967.00
Remaining Balance to Substantiate Need			\$13,970,194.00

Substantiation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Uncertainties		Amount
Fund	Descriptions	
01	Set-aside to offset budgetary deficit resulting from COVID-19 Pandemic:	\$1,600,000
01	Techology Infrastructure - After Measure B/C Bond funding is spent:	\$300,000
01	Technology Devices - Students:	\$300,000
01	Future Ready Classrooms Program	\$300,000
01	Regular Academic Program Set-Aside - ELD, Intervention, Enrichment, Summer School, etc.	\$300,000
01	Unexpected Operational Costs: Special Education, Legal Services, etc.	\$300,000
01	Special Education - Mental Health Support Set-Aside:	\$75,000
01	Field Trips, Wellness Goals (after Kaiser Grant is spent):	\$225,000
01	Site Discretionary/CTE Set-Aside:	\$243,094
01	Subtotal, Assigned Reserves:	\$3,643,094.00
01/17	Current reserve policy is ten percent (10%) of General Fund expenditures (accomplished with use of Special Reserve Fund balance) - Additional 7% needed to achieve 10%:	\$2,792,923.00
01/17	* District has a goal of achieving a secondary reserve totalling 33% of Property Taxes Over LCAP Minimum:	\$7,534,177.00
Total of Substantiated Needs		\$13,970,194.00
Remaining Unsubstantiated Balance		\$0.00

* Property Tax amount over LCAP minimum per-ADA funding in 2021-22: \$23,203,196. 33% of \$23,203,196 = \$7,657,055

Substantiation of Need 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 substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties..

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LCFF CALCULATOR

66290	5 digit District code or 7 digit School code (from the CDS code)	LEA: Saint Helena Unified
NO	Is this calculation for a new charter school? (select from drop down list)	Projection Title: 2021-22 Original Budget
District	Projection Type	Created by: Andrea S. Stubbs
		Email: astubbs@sthelenaunified.org
6/1/2021	Projection Date	Phone: 707-326-8770

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4	
Saint Helena Unified (66290)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27

(1) UNIVERSAL ASSUMPTIONS

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%	50.00%
Statutory COLA & Augmentation/Suspension <i>(prefilled as calculated by the Department of Finance, DOF)</i>	3.70%	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%
Statutory COLA	2.71%	3.26%	2.31%	1.70%	2.48%	3.11%	3.54%		
Augmentation/(COLA Suspension)	0.99%	0.00%	-2.31%	3.37%	0.00%	0.00%	0.00%		
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	30.74345708%	16.13801139%	37.69258175%	37.69%	37.69%	37.69%	37.69%	37.69%	37.69%
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	30.50770954%	16.08698870%	37.69258175%	37.69%	37.69%	37.69%	37.69%	37.69%	37.69%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Local EPA Accrual - Prior Year	\$ -								

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Saint Helena Unified (66290)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
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(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF

NEW CHARTER SCHOOLS New Charter School Name:

Year that charter starts operation (select from drop down list):

(a) TRANSFER OF IN-LIEU PROPERTY TAX Note: Charter schools should contact sponsoring district(s) for In-lieu estimate

I-4	F-6 / F-7 In-Lieu of Property Tax	-	-	-						
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(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)

A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-	1,267							
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	1,267	1,243							
A-1, A-2, A-3	Enrollment	1,267	1,243	1,187	1,187	1,187	1,187	1,187	1,187	1,187	
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-	538							
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	538	565							
B-1, B-2, B-3	Unduplicated Pupil Count	538	565	537	537	537	537	537	537	537	
		<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	
	Single Year Unduplicated Pupil Percentage	42.46%	45.45%	45.24%	45.24%	45.24%	45.24%	45.24%	45.24%	45.24%	
C-1	Unduplicated Pupil Percentage (%)	42.46%	43.94%	44.36%	45.31%	45.24%	45.24%	45.24%	45.24%	45.24%	

(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location

Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.

D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%						
	Unduplicated Pupil Percentage: Supplemental Grant	42.46%	43.94%	44.36%	45.31%	45.24%	45.24%	45.24%	45.24%	45.24%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(d) AVERAGE DAILY ATTENDANCE (ADA)

Enter P2 Data - Note: Charter School ADA is always funded on Current Year

B-1	Grades TK-3	318.63	325.38	290.88	290.88	290.88	290.88	290.88	290.88	290.88
B-2	Grades 4-6	232.44	236.15	232.32	232.32	232.32	232.32	232.32	232.32	232.32
B-3	Grades 7-8	181.92	160.39	144.96	144.96	144.96	144.96	144.96	144.96	144.96
B-4	Grades 9-12	469.37	455.27	460.80	460.80	460.80	460.80	460.80	460.80	460.80
	SUBTOTAL ADA	1,202.36	1,177.19	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96
	RATIO: ADA to Enrollment	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95	0.95

(e) OTHER LCFF ADJUSTMENTS

Miscellaneous Adjustments (line H-2), include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.
 Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.

H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -						
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -						

2018-19

2019-20

2020-21

2021-22

2022-23

2023-24

2024-25

2025-26

2026-27

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Saint Helena Unified (66290)		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27			
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF													
		<table border="1"> <tr><td>NO</td></tr> <tr><td>NO</td></tr> </table>		NO	NO	Is your district required to transfer in-lieu taxes to a charter school? Does your district have a necessary small school?							
NO													
NO													
(a) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION													
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES	YES			
(b) PROPERTY TAXES													
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 30,690,549	\$ 33,035,508	\$ 34,397,108	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705			
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -									
	Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
	Total Local Revenue	\$ 30,690,549	\$ 33,035,508	\$ 34,397,108	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705			
(c) OTHER LCFF ADJUSTMENTS													
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.													
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -									
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -									
(d) UNDUPLICATED PUPIL PERCENTAGE													
A-1.2 / A-3.2	District Enrollment (second prior year)	1,199	1,192	1,267									
A-1.1 / A-3.1	District Enrollment (first prior year)	1,192	1,267	1,243									
A-1 / A-3	District Enrollment	1,267	1,243	1,187	1,187	1,187	1,187	1,187	1,187	1,187			
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	-	-									
A-2.1 / A-4.1	COE Enrollment (first prior year)	-	-	-									
A-2 / A-4	COE Enrollment	-	-	-									
	Total Enrollment	1,267	1,243	1,187	1,187	1,187	1,187	1,187	1,187	1,187			
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	348	511	538									
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	511	538	565									
B-1 / B-3	District Unduplicated Pupil Count	538	565	552	552	552	552	552	552	552			
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	-	-	-									
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	-	-	-									
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-									
	Total Unduplicated Pupil Count	538	565	552	552	552	552	552	552	552			
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage			
	Single Year Unduplicated Pupil Percentage	42.46%	45.45%	46.50%	46.50%	46.50%	46.50%	46.50%	46.50%	46.50%			
C-1	Unduplicated Pupil Percentage (%)	38.19%	43.60%	44.77%	46.14%	46.50%	46.50%	46.50%	46.50%	46.50%			

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Saint Helena Unified (66290) **2018-19** **2019-20** **2020-21** **2021-22** **2022-23** **2023-24** **2024-25** **2025-26** **2026-27**

(e) AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA by grade span. The calculator will determine the greater of current or prior year ADA (hold harmless) for each year's funding calculation .

Current Year ADA: (P-2, Annual for Special Day Class Extended Year)		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
B-1, D-6	Grades TK-3	318.63	325.38	290.88	290.88	290.88	290.88	290.88	290.88	290.88
B-2, D-7	Grades 4-6	232.44	236.15	232.32	232.32	232.32	232.32	232.32	232.32	232.32
B-3, D-8	Grades 7-8	181.92	160.39	144.96	144.96	144.96	144.96	144.96	144.96	144.96
B-4, D-9	Grades 9-12	469.37	455.27	460.80	460.80	460.80	460.80	460.80	460.80	460.80
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)										
E-1, D-17	Grades TK-3	-	-	-						
E-2, D-18	Grades 4-6	-	-	-						
E-3, D-19	Grades 7-8	-	-	-						
E-4, D-20	Grades 9-12	-	-	-						
District Basic Aid ADA (For calculating EPA only; this ADA is not included in the LCFF funding calculation).										
DISTRICT TOTAL		1,202.36	1,177.19	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)										
E-6, E-11	Grades TK-3	-	-	-						
E-7, E-12	Grades 4-6	-	-	-						
E-8, E-13	Grades 7-8	-	-	-						
E-9, E-14	Grades 9-12	-	-	-						
COUNTY TOTAL		-	-	-	-	-	-	-	-	-
RATIO: District ADA-to-Enrollment		94.90%	94.71%	95.11%	95.11%	95.11%	95.11%	95.11%	95.11%	95.11%
RATIO: County ADA-to-Enrollment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

(f) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT

If applicable, enter prior year ADA for students transferring to or from district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year.

ADA transfer: Student from District to Charter (cross fiscal year)		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
A-6	Grades TK-3	-	-	-						
A-7	Grades 4-6	-	-	-						
A-8	Grades 7-8	-	-	-						
A-9	Grades 9-12	-	-	-						
ADA transfer: Student from Charter to District (cross fiscal year)										
A-11	Grades TK-3	-	-	-						
A-12	Grades 4-6	-	-	-						
A-13	Grades 7-8	-	-	-						
A-14	Grades 9-12	-	-	-						

Saint Helena Unified (66290) - 2021-22 Original Budget							6/1/2021		v.22.1b			
LOCAL CONTROL FUNDING FORMULA							2018-19		2019-20			
LCFF ENTITLEMENT CALCULATION							COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors	3.70%		38.19%		38.19%		3.26%		0.00%		43.60%	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	318.63	\$ 7,459	\$ 776	\$ 629	\$ -	\$ 2,824,333	318.63	\$ 7,702	\$ 801	\$ 741	\$ -	\$ 2,945,563
Grades 4-6	232.44	7,571		578	-	1,894,217	232.44	7,818		682	-	1,975,677
Grades 7-8	181.92	7,796		595	-	1,526,574	181.92	8,050		702	-	1,592,157
Grades 9-12	469.37	9,034	235	708	-	4,682,889	469.37	9,329	243	835	-	4,884,583
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 9,795,001	\$ 357,559	\$ 775,453	\$ -	\$ 10,928,013		\$ 10,114,513	\$ 369,280	\$ 914,187	\$ -	\$ 11,397,980
NSS Allowance		-	-	-	-	-		-	-	-	-	-
TOTAL BASE	1,202.36	\$ 9,795,001	\$ 357,559	\$ 775,453	\$ -	\$ 10,928,013	1,202.36	\$ 10,114,513	\$ 369,280	\$ 914,187	\$ -	\$ 11,397,980
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ 104,087						\$ 104,087
Home-to-School Transportation						231,880						231,880
Small School District Bus Replacement Program						-						-
ECONOMIC RECOVERY TARGET PAYMENT						3/4 -						-
LCFF ENTITLEMENT						\$ 11,263,980						\$ 11,733,947
STATE AID CALCULATION												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						11,263,980						11,733,947
Local Revenue (including RDA)						(30,690,549)						(33,035,508)
Gross State Aid						\$ -						\$ -
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2018-19 ADA		MINIMUM STATE AID			12-13 Rate	2019-20 ADA		Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,202.36		\$ 7,056,988			\$ 5,869.28	1,202.36		\$ 7,056,988
2012-13 NSS Allowance (deficit)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(30,690,549)						(33,035,508)
Subtotal State Aid for Historical RL/Charter General BG						-						-
Categorical funding from 2012-13 net of fair share reduction						481,492						481,492
Charter School Categorical Block Grant adjusted for ADA						-						-
Minimum State Aid Guarantee Before Proration Factor						481,492						481,492
Proration Factor						-						-
Minimum State Aid Guarantee						\$ 481,492						\$ 481,492
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						-						-
TOTAL STATE AID						\$ 481,492						\$ 481,492
ADDITIONAL STATE AID (Additional SA)						\$ -						\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 11,263,980						\$ 11,733,947
Change Over Prior Year						-			4.17%	\$ 469,967		-
LCFF Entitlement Per ADA						\$ 9,368						\$ 9,759
Per-ADA Change Over Prior Year						-			4.17%	\$ 391		-
Basic Aid Status (school districts only)						Basic Aid						Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES												
						2018-19				Increase		2019-20
State Aid						\$ 481,492			0.00%	-		\$ 481,492
Education Protection Account						252,544						240,472
Property Taxes Net of In-Lieu Transfers						30,690,549			7.64%	2,344,959		33,035,508
Charter In-Lieu Taxes						-			0.00%	-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 31,424,585			7.46%	2,344,959		\$ 33,757,472

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Saint Helena Unified (66290) - 2021-22 Original Budget		6/1/2021		v.22.1b					
LOCAL CONTROL FUNDING FORMULA						2020-21	2021-22		
LCFF ENTITLEMENT CALCULATION									
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				
	0.00%		0.00%		44.77%	44.77%			
	ADA	Base	Grade Span	Supplemental	Concentration	Total			
Grades TK-3	325.38	\$ 7,702	\$ 801	\$ 761	\$ -	\$ 3,014,437			
Grades 4-6	236.15	7,818		700	-	2,011,532			
Grades 7-8	160.39	8,050		721	-	1,406,749			
Grades 9-12	455.27	9,329	243	857	-	4,748,045			
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-			
Total Base, Supplemental, and Concentration Grant		\$ 9,890,652	\$ 371,259	\$ 918,852	\$ -	\$ 11,180,763			
NSS Allowance		-	-	-	-	-			
TOTAL BASE	1,177.19	\$ 9,890,652	\$ 371,259	\$ 918,852	\$ -	\$ 11,180,763			
ADD ONS:									
Targeted Instructional Improvement Block Grant					\$ 104,087		\$ 104,087		
Home-to-School Transportation					231,880		231,880		
Small School District Bus Replacement Program					-		-		
ECONOMIC RECOVERY TARGET PAYMENT					-		-		
LCFF ENTITLEMENT						\$ 11,516,730	\$ 11,660,001		
STATE AID CALCULATION									
Miscellaneous Adjustments						-	-		
Adjusted LCFF Entitlement						11,516,730	11,660,001		
Local Revenue (including RDA)						(34,397,108)	(34,381,705)		
Gross State Aid						\$ -	\$ -		
MINIMUM STATE AID CALCULATION									
			12-13 Rate	2020-21 ADA	Minimum State Aid		12-13 Rate	2021-22 ADA	Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,177.19	\$ 6,909,258		\$ 5,869.28	1,128.96	\$ 6,626,182
2012-13 NSS Allowance (deficit)					-				-
Minimum State Aid Adjustments					-				-
Less Current Year Property Taxes/In-Lieu					(34,397,108)				(34,381,705)
Subtotal State Aid for Historical RL/Charter General BG					-				-
Categorical funding from 2012-13 net of fair share reduction					481,492				481,492
Charter School Categorical Block Grant adjusted for ADA					-				-
Minimum State Aid Guarantee Before Proration Factor					481,492				481,492
Proration Factor					0.00%				0.00%
Minimum State Aid Guarantee					\$ 481,492				\$ 481,492
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					-				-
TOTAL STATE AID					\$ 481,492				\$ 481,492
ADDITIONAL STATE AID (Additional SA)						\$ -			\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 11,516,730			\$ 11,660,001
Change Over Prior Year			-1.85%	(217,217)			1.24%	143,271	
LCFF Entitlement Per ADA					9,783				10,328
Per-ADA Change Over Prior Year			0.25%	24			5.57%	545	
Basic Aid Status (school districts only)					Basic Aid				Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES									
				Increase	2020-21			Increase	2021-22
State Aid		0.00%		-	\$ 481,492		0.00%	-	\$ 481,492
Education Protection Account					235,438				225,792
Property Taxes Net of In-Lieu Transfers		4.12%	1,361,600		34,397,108		-0.04%	(15,403)	34,381,705
Charter In-Lieu Taxes		0.00%			-		0.00%		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		4.03%	1,361,600		\$ 35,114,038		-0.04%	(15,403)	\$ 35,088,989

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Saint Helena Unified (66290) - 2021-22 Original Budget		6/1/2021		v.22.1b		v.22.1b			
LOCAL CONTROL FUNDING FORMULA						2022-23	2023-24		
LCFF ENTITLEMENT CALCULATION									
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				
	2.48%		0.00%		46.50%	46.50%			
	ADA	Base	Grade Span	Supplemental	Concentration	Total			
Grades TK-3	290.88	\$ 8,293	\$ 862	\$ 851	\$ -	\$ 2,910,666			
Grades 4-6	232.32	8,418		783	-	2,137,547			
Grades 7-8	144.96	8,668		806	-	1,373,369			
Grades 9-12	460.80	10,045	261	958	-	5,190,662			
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-			
Total Base, Supplemental, and Concentration Grant		\$ 10,253,187	\$ 371,007	\$ 988,050	\$ -	\$ 11,612,244			
NSS Allowance									
TOTAL BASE	1,128.96	\$ 10,253,187	\$ 371,007	\$ 988,050	\$ -	\$ 11,612,244			
ADD ONS:									
Targeted Instructional Improvement Block Grant					\$ 104,087		\$ 104,087		
Home-to-School Transportation					231,880		231,880		
Small School District Bus Replacement Program					-		-		
ECONOMIC RECOVERY TARGET PAYMENT									
LCFF ENTITLEMENT						\$ 11,948,211	\$ 12,309,328		
STATE AID CALCULATION									
Miscellaneous Adjustments									
Adjusted LCFF Entitlement						11,948,211	12,309,328		
Local Revenue (including RDA)						(34,381,705)	(34,381,705)		
Gross State Aid						\$ -	\$ -		
MINIMUM STATE AID CALCULATION									
			12-13 Rate	2022-23 ADA	Minimum State Aid	12-13 Rate	2023-24 ADA	Minimum State Aid	
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,128.96	\$ 6,626,182	\$ 5,869.28	1,128.96	\$ 6,626,200	
2012-13 NSS Allowance (deficit)					-			-	
Minimum State Aid Adjustments					-			-	
Less Current Year Property Taxes/In-Lieu					(34,381,705)			(34,381,705)	
Subtotal State Aid for Historical RL/Charter General BG					-			-	
Categorical funding from 2012-13 net of fair share reduction					481,492			481,492	
Charter School Categorical Block Grant adjusted for ADA					-			-	
Minimum State Aid Guarantee Before Proration Factor					481,492			481,492	
Proration Factor					0.00%			0.00%	
Minimum State Aid Guarantee					\$ 481,492			\$ 481,492	
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					-			-	
TOTAL STATE AID					\$ 481,492			\$ 481,492	
ADDITIONAL STATE AID (Additional SA)									
					\$ -			\$ -	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)									
Change Over Prior Year			2.47%	288,210	\$ 11,948,211		3.02%	361,117	\$ 12,309,328
LCFF Entitlement Per ADA					10,583				10,903
Per-ADA Change Over Prior Year			2.47%	255			3.02%	320	
Basic Aid Status (school districts only)					Basic Aid			Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES									
				Increase	2022-23		Increase	2023-24	
State Aid		0.00%		-	\$ 481,492		0.00%	-	\$ 481,492
Education Protection Account					225,792				225,793
Property Taxes Net of In-Lieu Transfers		0.00%		-	34,381,705		0.00%	-	34,381,705
Charter In-Lieu Taxes		0.00%		-	-		0.00%	-	-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		0.00%		-	\$ 35,088,989		0.00%	-	\$ 35,088,990

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Saint Helena Unified (66290) - 2021-22 Original Budget						v.22.1b						
LOCAL CONTROL FUNDING FORMULA						2024-25						
LCFF ENTITLEMENT CALCULATION						2025-26						
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
	3.54%		0.00%	46.50%	46.50%		0.00%		46.50%	46.50%		
Grades TK-3	290.88	\$ 8,854	\$ 921	\$ 909	\$ -	\$ 3,107,784	290.88	\$ 8,854	\$ 921	\$ 909	\$ -	\$ 3,107,784
Grades 4-6	232.32	8,987		836	-	2,282,031	232.32	8,987		836	-	2,282,031
Grades 7-8	144.96	9,254		861	-	1,466,246	144.96	9,254		861	-	1,466,246
Grades 9-12	460.80	10,724	279	1,023	-	5,541,709	460.80	10,724	279	1,023	-	5,541,709
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 10,946,419	\$ 396,463	\$ 1,054,888	\$ -	\$ 12,397,770		\$ 10,946,419	\$ 396,463	\$ 1,054,888	\$ -	\$ 12,397,770
NSS Allowance		-	-	-	-	-		-	-	-	-	-
TOTAL BASE	1,128.96	\$ 10,946,419	\$ 396,463	\$ 1,054,888	\$ -	\$ 12,397,770	1,128.96	\$ 10,946,419	\$ 396,463	\$ 1,054,888	\$ -	\$ 12,397,770
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ 104,087						\$ 104,087
Home-to-School Transportation						231,880						231,880
Small School District Bus Replacement Program						-						-
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF ENTITLEMENT						\$ 12,733,737						\$ 12,733,737
STATE AID CALCULATION												
Miscellaneous Adjustments						-						-
Adjusted LCFF Entitlement						12,733,737						12,733,737
Local Revenue (including RDA)						(34,381,705)						(34,381,705)
Gross State Aid						\$ -						\$ -
MINIMUM STATE AID CALCULATION												
			12-13 Rate	2024-25 ADA		Minimum State Aid		12-13 Rate	2025-26 ADA			Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,128.96		\$ 6,626,200		\$ 5,869.28	1,128.96			\$ 6,626,200
2012-13 NSS Allowance (deficit)						-						-
Minimum State Aid Adjustments						-						-
Less Current Year Property Taxes/In-Lieu						(34,381,705)						(34,381,705)
Subtotal State Aid for Historical RL/Charter General BG						-						-
Categorical funding from 2012-13 net of fair share reduction						481,492						481,492
Charter School Categorical Block Grant adjusted for ADA						-						-
Minimum State Aid Guarantee Before Proration Factor						481,492						481,492
Proration Factor						0.00%						0.00%
Minimum State Aid Guarantee						\$ 481,492						\$ 481,492
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						-						-
TOTAL STATE AID						\$ 481,492						\$ 481,492
ADDITIONAL STATE AID (Additional SA)												
						\$ -						\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)												
Change Over Prior Year			3.45%	424,409		\$ 12,733,737		0.00%	-			\$ 12,733,737
LCFF Entitlement Per ADA						11,279						11,279
Per-ADA Change Over Prior Year			3.45%	376		-		0.00%	-			-
Basic Aid Status (school districts only)						Basic Aid						Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES												
				Increase		2024-25			Increase			2025-26
State Aid		0.00%		-		\$ 481,492		0.00%				\$ 481,492
Education Protection Account						225,793						225,793
Property Taxes Net of In-Lieu Transfers		0.00%		-		34,381,705		0.00%				34,381,705
Charter In-Lieu Taxes		0.00%		-		-		0.00%				-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		0.00%		-		\$ 35,088,990		0.00%				\$ 35,088,990

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Saint Helena Unified (66290) - 2021-22 Original Budget				v.22.1b		
LOCAL CONTROL FUNDING FORMULA				2026-27		
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage		
	0.00%	0.00%	46.50%	46.50%		
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	290.88	\$ 8,854	\$ 921	\$ 909	\$ -	\$ 3,107,784
Grades 4-6	232.32	8,987		836	-	2,282,031
Grades 7-8	144.96	9,254		861	-	1,466,246
Grades 9-12	460.80	10,724	279	1,023	-	5,541,709
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 10,946,419	\$ 396,463	\$ 1,054,888	\$ -	\$ 12,397,770
NSS Allowance						
TOTAL BASE	1,128.96	\$ 10,946,419	\$ 396,463	\$ 1,054,888	\$ -	\$ 12,397,770
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$ 104,087
Home-to-School Transportation						231,880
Small School District Bus Replacement Program						-
ECONOMIC RECOVERY TARGET PAYMENT						\$ 335,967
LCFF ENTITLEMENT						\$ 12,733,737
STATE AID CALCULATION						
Miscellaneous Adjustments						-
Adjusted LCFF Entitlement						12,733,737
Local Revenue (including RDA)						(34,381,705)
Gross State Aid						\$ -
MINIMUM STATE AID CALCULATION						
			12-13 Rate	2026-27 ADA		Minimum State Aid
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,869.28	1,128.96		\$ 6,626,200
2012-13 NSS Allowance (deficit)						-
Minimum State Aid Adjustments						-
Less Current Year Property Taxes/In-Lieu						(34,381,705)
Subtotal State Aid for Historical RL/Charter General BG						-
Categorical funding from 2012-13 net of fair share reduction						481,492
Charter School Categorical Block Grant adjusted for ADA						-
Minimum State Aid Guarantee Before Proration Factor						481,492
Proration Factor						0.00%
Minimum State Aid Guarantee						\$ 481,492
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						-
TOTAL STATE AID						\$ 481,492
ADDITIONAL STATE AID (Additional SA)						\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						
Change Over Prior Year			0.00%	-		\$ 12,733,737
LCFF Entitlement Per ADA						11,279
Per-ADA Change Over Prior Year			0.00%	-		-
Basic Aid Status (school districts only)						Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES						
				Increase		2026-27
State Aid		0.00%		-		\$ 481,492
Education Protection Account						225,793
Property Taxes Net of In-Lieu Transfers		0.00%		-		34,381,705
Charter In-Lieu Taxes		0.00%		-		-
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		0.00%		-		\$ 35,088,990

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Saint Helena Unified (66290) - 2021-22 Original Budget				6/1/21						
EDUCATION PROTECTION ACCOUNT										
Certification Period:	Est. Annual 2019-20	2020-21	Est. Annual 2020-21	2021-22	Est. Annual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	1,202.36	1,177.19	1,177.19	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 240,472	\$ 235,438	\$ 235,438	\$ 225,792	\$ 225,792	\$ 225,792	\$ 225,793	\$ 225,793	\$ 225,793	\$ 225,793
EPA PROPORTIONATE SHARE CAP										
Adjusted Total Revenue Limit	\$ 7,056,988	\$ 6,909,258	\$ 6,909,258	\$ 6,626,182	\$ 6,626,182	\$ 6,626,182	\$ 6,626,200	\$ 6,626,200	\$ 6,626,200	\$ 6,626,200
Current Year Adjusted NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 7,056,988	\$ 6,909,258	\$ 6,909,258	\$ 6,626,182	\$ 6,626,182	\$ 6,626,182	\$ 6,626,200	\$ 6,626,200	\$ 6,626,200	\$ 6,626,200
B-13 Local Revenue/In-Lieu of Property Taxes	\$ 33,035,508	\$ 34,397,108	\$ 34,397,108	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$7,056,988	\$ 6,909,258	\$6,909,258	\$6,626,182	\$6,626,182	\$6,626,182	\$6,626,200	\$6,626,200	\$6,626,200	\$6,626,200
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	N/A	37.69258175%	N/A	37.69000000%	N/A	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 1,138,857	\$ 2,604,278	\$ 2,604,278	\$ 2,497,408	\$ 2,497,408	\$ 2,497,408	\$ 2,497,415	\$ 2,497,415	\$ 2,497,415	\$ 2,497,415
EPA ENTITLEMENT										
D-1 EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 240,472	\$ 235,438	\$ 235,438	\$ 225,792	\$ 225,792	\$ 225,792	\$ 225,793	\$ 225,793	\$ 225,793	\$ 225,793
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	240,472	235,438	235,438	225,792	225,792	225,792	225,793	225,793	225,793	225,793
D-4 Prior Year Annual Adjustment	N/A	\$ (10,576)	N/A	\$ -	N/A	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	N/A	\$ 224,862	N/A	\$ 225,792	N/A	225,792	225,793	225,793	225,793	225,793
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	16.13801139%	37.69258175%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	N/A	\$ 235,438	N/A	\$ 225,792	N/A	225,792	225,793	225,793	225,793	225,793

Summary Tab

Saint Helena Unified (66290) - 2021-22 Original Budget	6/1/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$10,114,513	\$9,890,652	\$10,004,911	\$10,253,187	\$10,572,038	\$10,946,419	\$10,946,419	\$10,946,419
Grade Span Adjustment	369,280	371,259	362,425	371,007	382,547	396,463	396,463	396,463
Supplemental Grant	914,187	918,852	956,698	988,050	1,018,776	1,054,888	1,054,888	1,054,888
Concentration Grant	-	-	-	-	-	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	104,087	104,087	104,087	104,087	104,087	104,087	104,087	104,087
Add-ons: Home-to-School Transportation	231,880	231,880	231,880	231,880	231,880	231,880	231,880	231,880
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$11,733,947	\$11,516,730	\$11,660,001	\$11,948,211	\$12,309,328	\$12,733,737	\$12,733,737	\$12,733,737
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	11,733,947	11,516,730	11,660,001	11,948,211	12,309,328	12,733,737	12,733,737	12,733,737
LCFF Entitlement Per ADA	\$ 9,759	\$ 9,783	\$ 10,328	\$ 10,583	\$ 10,903	\$ 11,279	\$ 11,279	\$ 11,279
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492	\$ 481,492
EPA (for LCFF Calculation purposes)	\$ 240,472	\$ 235,438	\$ 225,792	\$ 225,792	\$ 225,793	\$ 225,793	\$ 225,793	\$ 225,793
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 33,035,508	\$ 34,397,108	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	-	-
<i>Property Taxes net of In-Lieu</i>	\$ 33,035,508	\$ 34,397,108	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705	\$ 34,381,705
TOTAL FUNDING	33,757,472	35,114,038	35,088,989	35,088,989	35,088,990	35,088,990	35,088,990	35,088,990
Basic Aid Status								
Excess Taxes	\$ 21,783,053	\$ 23,361,870	\$ 23,203,196	\$ 22,914,986	\$ 22,553,869	\$ 22,129,460	\$ 22,129,460	\$ 22,129,460
EPA in Excess to LCFF Funding	\$ 240,472	\$ 235,438	\$ 225,792	\$ 225,792	\$ 225,793	\$ 225,793	\$ 225,793	\$ 225,793
Total LCFF Entitlement	11,733,947	11,516,730	11,660,001	11,948,211	12,309,328	12,733,737	12,733,737	12,733,737

SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
% of Adjusted Revenue Limit - P-2	16.08698870%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
EPA (for LCFF Calculation purposes)	\$ 240,472	\$ 235,438	\$ 225,792	\$ 225,792	\$ 225,793	\$ 225,793	\$ 225,793	\$ 225,793
EPA, Current Year (Object Code 8012)	\$ 240,472	\$ 235,438	\$ 225,792	\$ 225,792	\$ 225,793	\$ 225,793	\$ 225,793	\$ 225,793
(P-2 plus Current Year Accrual)	\$ 240,472	\$ 235,438	\$ 225,792	\$ 225,792	\$ 225,793	\$ 225,793	\$ 225,793	\$ 225,793
EPA, Prior Year Adjustment (Object Code 8019)	\$ (218.00)	\$ (10,576.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)	\$ (218.00)	\$ (10,576.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

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Summary Tab

Saint Helena Unified (66290) - 2021-22 Original Budget	6/1/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
LCAP Percentage to Increase or Improve Services								
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 10,483,793	\$ 10,261,911	\$ 10,367,336	\$ 10,624,194	\$ 10,954,585	\$ 11,342,882	\$ 11,342,882	\$ 11,342,882
Supplemental and Concentration Grant funding in the LCAP year	\$ 914,187	\$ 918,852	\$ 956,698	\$ 988,050	\$ 1,018,776	\$ 1,054,888	\$ 1,054,888	\$ 1,054,888
Percentage to Increase or Improve Services	8.72%	8.95%	9.23%	9.30%	9.30%	9.30%	9.30%	9.30%

SUMMARY OF STUDENT POPULATION								
Unduplicated Pupil Population								
Enrollment	1,243	1,187	1,187	1,187	1,187	1,187	1,187	1,187
COE Enrollment	-	-	-	-	-	-	-	-
Total Enrollment	1,243	1,187	1,187	1,187	1,187	1,187	1,187	1,187
Unduplicated Pupil Count	565	552	552	552	552	552	552	552
COE Unduplicated Pupil Count	-	-	-	-	-	-	-	-
Total Unduplicated Pupil Count	565	552	552	552	552	552	552	552
Rolling %, Supplemental Grant	43.6000%	44.7700%	46.1400%	46.5000%	46.5000%	46.5000%	46.5000%	46.5000%
Rolling %, Concentration Grant	43.6000%	44.7700%	46.1400%	46.5000%	46.5000%	46.5000%	46.5000%	46.5000%

Saint Helena Unified (66290) - 2021-22 Original Budget	6/1/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF LCFF ADA								
Prior Year ADA for the Hold Harmless - (net of current year charter shift)								
Grades TK-3	318.63	325.38	290.88	290.88	290.88	290.88	290.88	290.88
Grades 4-6	232.44	236.15	232.32	232.32	232.32	232.32	232.32	232.32
Grades 7-8	181.92	160.39	144.96	144.96	144.96	144.96	144.96	144.96
Grades 9-12	469.37	455.27	460.80	460.80	460.80	460.80	460.80	460.80
LCFF Subtotal	1,202.36	1,177.19	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,202.36	1,177.19	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96
Current Year ADA								
Grades TK-3	325.38	290.88	290.88	290.88	290.88	290.88	290.88	290.88
Grades 4-6	236.15	232.32	232.32	232.32	232.32	232.32	232.32	232.32
Grades 7-8	160.39	144.96	144.96	144.96	144.96	144.96	144.96	144.96
Grades 9-12	455.27	460.80	460.80	460.80	460.80	460.80	460.80	460.80
LCFF Subtotal	1,177.19	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	1,177.19	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96
Change in LCFF ADA (excludes NSS ADA)	(25.17)	(48.23)	-	-	0.00	-	-	-
	Decline	Decline	No Change	No Change	Increase	No Change	No Change	No Change
Funded LCFF ADA for the Hold Harmless								
Grades TK-3	318.63	325.38	290.88	290.88	290.88	290.88	290.88	290.88
Grades 4-6	232.44	236.15	232.32	232.32	232.32	232.32	232.32	232.32
Grades 7-8	181.92	160.39	144.96	144.96	144.96	144.96	144.96	144.96
Grades 9-12	469.37	455.27	460.80	460.80	460.80	460.80	460.80	460.80
Subtotal	1,202.36	1,177.19	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96
	<i>Prior</i>	<i>Prior</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	325.38	290.88	290.88	290.88	290.88	290.88	290.88	290.88
Grades 4-6	236.15	232.32	232.32	232.32	232.32	232.32	232.32	232.32
Grades 7-8	160.39	144.96	144.96	144.96	144.96	144.96	144.96	144.96
Grades 9-12	455.27	460.80	460.80	460.80	460.80	460.80	460.80	460.80
Total Actual ADA	1,177.19	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96
TOTAL FUNDED ADA								
Grades TK-3	318.63	325.38	290.88	290.88	290.88	290.88	290.88	290.88
Grades 4-6	232.44	236.15	232.32	232.32	232.32	232.32	232.32	232.32
Grades 7-8	181.92	160.39	144.96	144.96	144.96	144.96	144.96	144.96
Grades 9-12	469.37	455.27	460.80	460.80	460.80	460.80	460.80	460.80
Total	1,202.36	1,177.19	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>25.17</i>	<i>48.23</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

Saint Helena Unified (66290) - 2021-22 Original Budget

6/1/2021

2019-20

2020-21

2021-22

2022-23

2023-24

2024-25

2025-26

2026-27

Saint Helena Unified (66290) - 2021-22 Original Budget	6/1/2021							
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$ 9,244	\$ 9,264	\$ 9,758	\$ 10,006	\$ 10,318	\$ 10,684	\$ 10,684	\$ 10,684
Grades 4-6	\$ 8,500	\$ 8,518	\$ 8,972	\$ 9,201	\$ 9,487	\$ 9,823	\$ 9,823	\$ 9,823
Grades 7-8	\$ 8,752	\$ 8,771	\$ 9,239	\$ 9,474	\$ 9,769	\$ 10,115	\$ 10,115	\$ 10,115
Grades 9-12	\$ 10,407	\$ 10,429	\$ 10,985	\$ 11,264	\$ 11,614	\$ 12,026	\$ 12,026	\$ 12,026
Base Grants								
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,092	\$ 8,293	\$ 8,551	\$ 8,854	\$ 8,854	\$ 8,854
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680	\$ 8,987	\$ 8,987	\$ 8,987
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724
Grade Span Adjustment								
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 862	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$ 8,503	\$ 8,503	\$ 8,934	\$ 9,155	\$ 9,440	\$ 9,775	\$ 9,775	\$ 9,775
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680	\$ 8,987	\$ 8,987	\$ 8,987
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$ 9,572	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626	\$ 11,003	\$ 11,003	\$ 11,003
Prorated Base Grants								
Grades TK-3	\$ 7,702	\$ 7,702	\$ 8,092	\$ 8,293	\$ 8,551	\$ 8,854	\$ 8,854	\$ 8,854
Grades 4-6	\$ 7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680	\$ 8,987	\$ 8,987	\$ 8,987
Grades 7-8	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938	\$ 9,254	\$ 9,254	\$ 9,254
Grades 9-12	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357	\$ 10,724	\$ 10,724	\$ 10,724
Prorated Grade Span Adjustment								
Grades TK-3	\$ 801	\$ 801	\$ 842	\$ 862	\$ 889	\$ 921	\$ 921	\$ 921
Grades 9-12	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269	\$ 279	\$ 279	\$ 279
Supplemental Grant								
Maximum - 1.00 ADA, 100% UPP	20%	20%	20%	20%	20%	20%	20%	20%
Grades TK-3	\$ 1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888	\$ 1,955	\$ 1,955	\$ 1,955
Grades 4-6	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736	\$ 1,797	\$ 1,797	\$ 1,797
Grades 7-8	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788	\$ 1,851	\$ 1,851	\$ 1,851
Grades 9-12	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125	\$ 2,201	\$ 2,201	\$ 2,201
Actual - 1.00 ADA, Local UPP as follows:								
Grades TK-3	\$ 43.60%	\$ 44.77%	\$ 46.14%	\$ 46.50%	\$ 46.50%	\$ 46.50%	\$ 46.50%	\$ 46.50%
Grades 4-6	\$ 741	\$ 761	\$ 824	\$ 851	\$ 878	\$ 909	\$ 909	\$ 909
Grades 7-8	\$ 682	\$ 700	\$ 758	\$ 783	\$ 807	\$ 836	\$ 836	\$ 836
Grades 9-12	\$ 702	\$ 721	\$ 781	\$ 806	\$ 831	\$ 861	\$ 861	\$ 861
Grades 9-12	\$ 835	\$ 857	\$ 928	\$ 958	\$ 988	\$ 1,023	\$ 1,023	\$ 1,023
Concentration Grant (>55% population)								
Maximum - 1.00 ADA, 100% UPP	50%	50%	50%	50%	50%	50%	50%	50%
Grades TK-3	\$ 4,252	\$ 4,252	\$ 4,467	\$ 4,578	\$ 4,720	\$ 4,888	\$ 4,888	\$ 4,888
Grades 4-6	\$ 3,909	\$ 3,909	\$ 4,107	\$ 4,209	\$ 4,340	\$ 4,494	\$ 4,494	\$ 4,494
Grades 7-8	\$ 4,025	\$ 4,025	\$ 4,229	\$ 4,334	\$ 4,469	\$ 4,627	\$ 4,627	\$ 4,627
Grades 9-12	\$ 4,786	\$ 4,786	\$ 5,029	\$ 5,153	\$ 5,313	\$ 5,502	\$ 5,502	\$ 5,502
Actual - 1.00 ADA, Local UPP >55% as follows:								
Grades TK-3	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%	\$ 0.0000%
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Saint Helena Unified (66290) - 2021-22 Original Budget

Charts and Graphs

Charts and graphs provided on this tab represent one computational methodology and are not intended to set or communicate any standards of the California Department of Education (CDE) or the Fiscal Crisis and Management Assistance Team (FCMAT). The Graphs tab remains unprotected to allow editing for local standards.

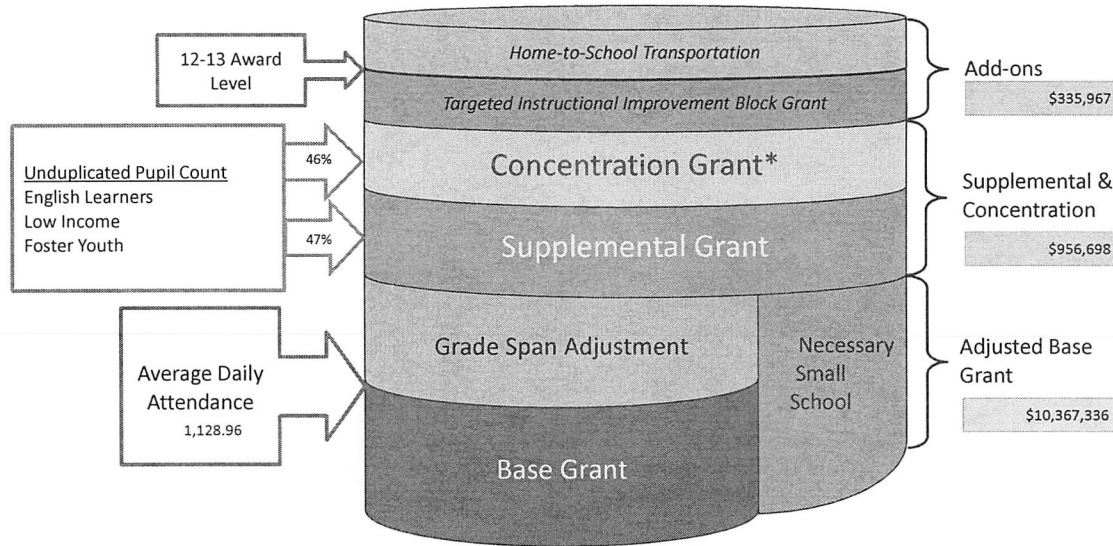
2021-22

Change the fiscal year here to update all of the charts and graphics on this page that only display one fiscal year.

Components of LCFF Entitlement

	2021-22		
Base Grant	\$ 10,004,911		1,128.96 ADA
Grade Span Adjustment	\$ 362,425	\$ 10,367,336	Adjusted Base Grant
Supplemental Grant	\$ 956,698	46%	
Concentration Grant	\$ -	47%	\$ 956,698 Supplemental & Concentration
Add-ons: Targeted Instructional Improvement Block Grant	\$ 104,087		
Add-ons: Home-to-School Transportation	\$ 231,880		
Add-ons: Small School District Bus Replacement Program	\$ -		\$ 335,967 Add-ons
Total	\$ 11,660,001		\$ 11,660,001

Total LCFF Funding: \$11,660,001



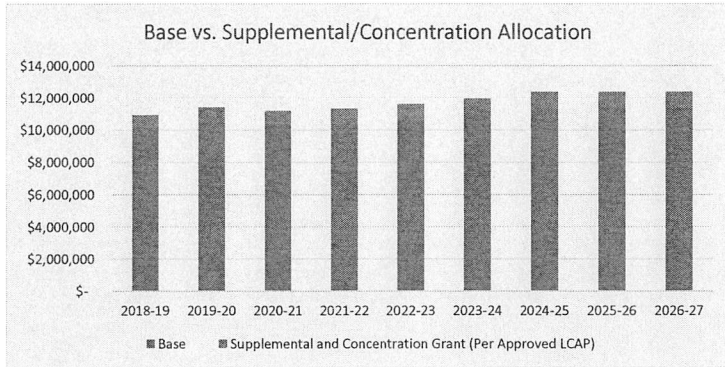
*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

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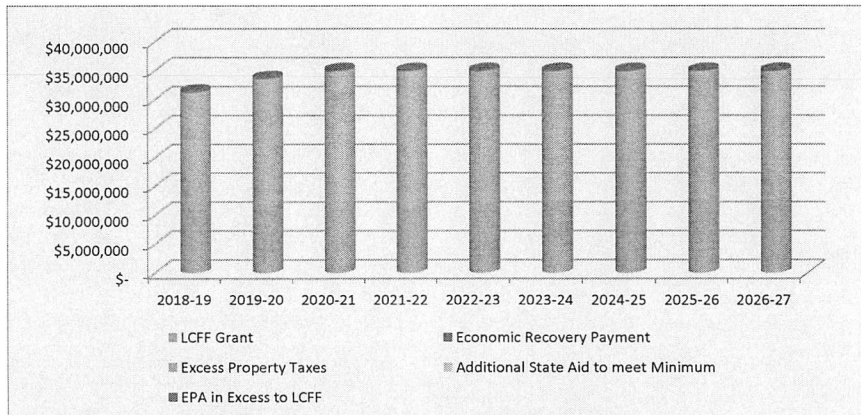
Saint Helena Unified (66290) - 2021-22 Original Budget

Charts and Graphs

Minimum Proportionality Analysis										
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Base	\$ 10,152,560	\$ 10,483,793	\$ 10,261,911	\$ 10,367,336	\$ 10,624,194	\$ 10,954,585	\$ 11,342,882	\$ 11,342,882	\$ 11,342,882	
Supplemental and Concentration Grant (Per Approved LCAP)	775,453	914,187	918,852	956,698	988,050	1,018,776	1,054,888	1,054,888	1,054,888	
Total	\$ 11,263,980	\$ 11,733,947	\$ 11,516,730	\$ 11,660,001	\$ 11,948,211	\$ 12,309,328	\$ 12,733,737	\$ 12,733,737	\$ 12,733,737	



Funding Sources										
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Excess Property Taxes	\$ 19,908,061	\$ 21,783,053	\$ 23,361,870	\$ 23,203,196	\$ 22,914,986	\$ 22,553,869	\$ 22,129,460	\$ 22,129,460	\$ 22,129,460	
Additional State Aid to meet Minimum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EPA in Excess to LCFF	\$ 252,544	\$ 240,472	\$ 235,438	\$ 225,792	\$ 225,792	\$ 225,793	\$ 225,793	\$ 225,793	\$ 225,793	
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
LCFF Grant	\$ 11,263,980	\$ 11,733,947	\$ 11,516,730	\$ 11,660,001	\$ 11,948,211	\$ 12,309,328	\$ 12,733,737	\$ 12,733,737	\$ 12,733,737	
Total General Purpose Funding	\$ 31,424,585	\$ 33,757,472	\$ 35,114,038	\$ 35,088,989	\$ 35,088,989	\$ 35,088,990	\$ 35,088,990	\$ 35,088,990	\$ 35,088,990	
Verification to Total LCFF Funding (Summary tab)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0	\$ 0	\$ 0	\$ 0	



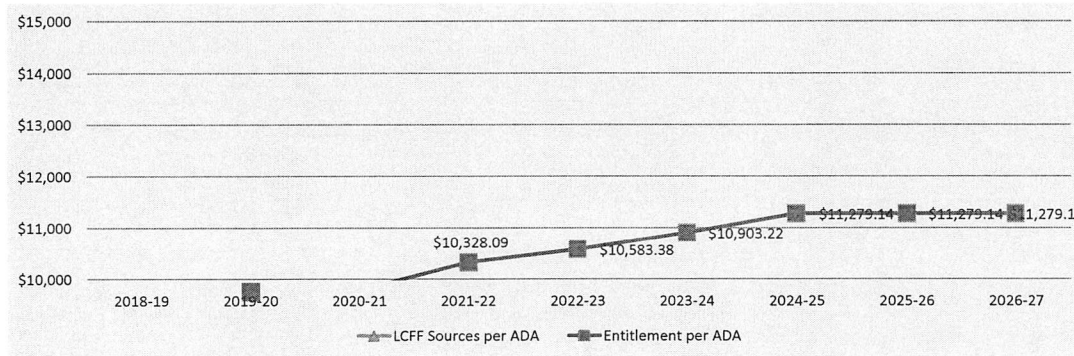
LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

(91)

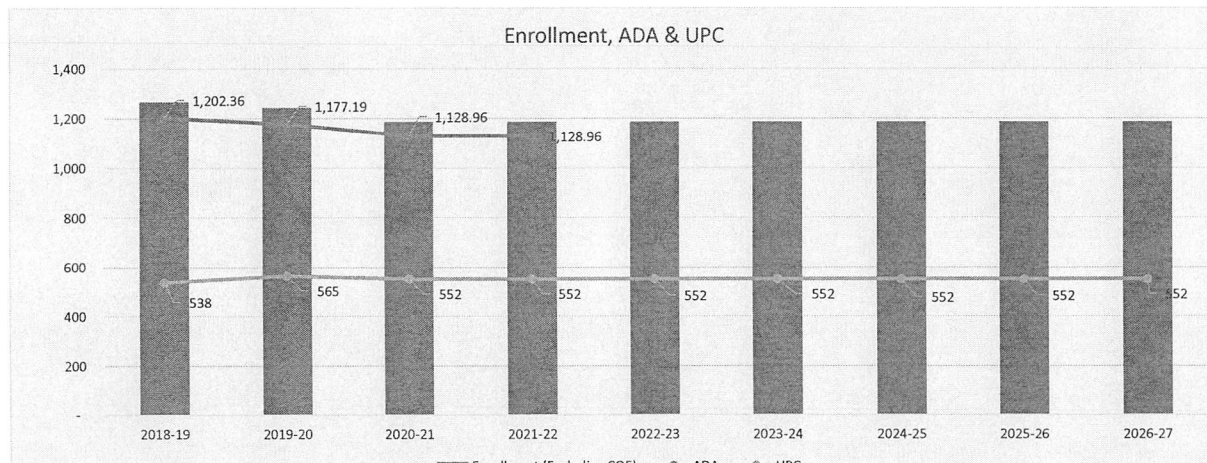
Saint Helena Unified (66290) - 2021-22 Original Budget

Charts and Graphs

LCFF Entitlement per ADA										
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Funded ADA	1,202.36	1,202.36	1,177.19	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96
LCFF Sources per ADA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Net Change per ADA						\$ 0.00	\$ -	\$ -	\$ -	\$ -
Net Percent Change		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Estimated LCFF Entitlement per ADA	\$ 9,368.23	\$ 9,759.10	\$ 9,783.24	\$ 10,328.09	\$ 10,583.38	\$ 10,903.22	\$ 11,279.14	\$ 11,279.14	\$ 11,279.14	\$ 11,279.14
Net Change per ADA		\$ 390.87	\$ 24.14	\$ 544.85	\$ 255.29	\$ 319.84	\$ 375.93	\$ -	\$ -	\$ -
Net Percent Change		4.17%	0.25%	5.57%	2.47%	3.02%	3.45%	0.00%	0.00%	0.00%



Student Summary										
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Enrollment (Excluding COE)	1,267	1,243	1,187	1,187	1,187	1,187	1,187	1,187	1,187	1,187
UPC	538	565	552	552	552	552	552	552	552	552
ADA	1,202.36	1,177.19	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96



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Saint Helena Unified (66290) - 2021-22 Original Budget
Charts and Graphs

Enrollment (excluding LCFE) ADA UFL

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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	35,239,597.88	726,674.83	35,966,272.71	35,224,195.00	726,675.00	35,950,870.00	0.0%
2) Federal Revenue		8100-8299	0.00	1,673,363.00	1,673,363.00	0.00	2,650,780.00	2,650,780.00	58.4%
3) Other State Revenue		8300-8599	249,371.00	2,163,131.00	2,412,502.00	249,371.00	2,327,698.00	2,577,069.00	6.8%
4) Other Local Revenue		8600-8799	168,325.00	376,817.00	545,142.00	94,656.00	90,000.00	184,656.00	-66.1%
5) TOTAL, REVENUES			35,657,293.88	4,939,985.83	40,597,279.71	35,568,222.00	5,795,153.00	41,363,375.00	1.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	14,564,255.41	1,798,884.47	16,363,139.88	15,212,310.00	2,260,249.00	17,472,559.00	6.8%
2) Classified Salaries		2000-2999	3,349,709.93	1,037,097.71	4,386,807.64	3,677,879.00	1,340,805.00	5,018,684.00	14.4%
3) Employee Benefits		3000-3999	7,107,225.07	2,601,895.51	9,709,120.58	7,917,190.00	2,859,733.00	10,776,923.00	11.0%
4) Books and Supplies		4000-4999	1,464,605.00	1,074,658.84	2,539,263.84	1,183,394.00	457,683.00	1,641,077.00	-35.4%
5) Services and Other Operating Expenditures		5000-5999	3,244,567.83	1,888,133.44	5,132,701.27	2,913,390.00	1,296,048.00	4,209,438.00	-18.0%
6) Capital Outlay		6000-6999	58,303.00	75,810.00	134,113.00	0.00	200,000.00	200,000.00	49.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	35,710.00	0.00	35,710.00	35,710.00	0.00	35,710.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,824,376.24	8,476,479.97	38,300,856.21	30,939,873.00	8,414,518.00	39,354,391.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,832,917.64	(3,536,494.14)	2,296,423.50	4,628,349.00	(2,619,365.00)	2,008,984.00	-12.5%
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	912,447.00	0.00	912,447.00	544,500.00	0.00	544,500.00	-40.3%
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	(3,743,233.25)	3,743,233.25	0.00	(3,920,122.00)	3,920,123.00	1.00	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,655,680.25)	3,743,233.25	(912,447.00)	(4,464,622.00)	3,920,123.00	(544,499.00)	-40.3%

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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)			1,177,237.39	206,739.11	1,383,976.50	163,727.00	1,300,758.00	1,464,485.00	5.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,066,582.65	1,007,062.27	10,073,644.92	10,243,820.04	1,213,801.38	11,457,621.42	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,066,582.65	1,007,062.27	10,073,644.92	10,243,820.04	1,213,801.38	11,457,621.42	13.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,066,582.65	1,007,062.27	10,073,644.92	10,243,820.04	1,213,801.38	11,457,621.42	13.7%
2) Ending Balance, June 30 (E + F1e)			10,243,820.04	1,213,801.38	11,457,621.42	10,407,547.04	2,514,559.38	12,922,106.42	12.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	8,802.19	8,129.27	16,931.46	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,205,672.11	1,205,672.11	0.00	2,514,559.38	2,514,559.38	108.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	3,643,094.00	0.00	3,643,094.00	3,643,094.00	0.00	3,643,094.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,176,400.00	0.00	1,176,400.00	1,196,967.00	0.00	1,196,967.00	1.7%
Unassigned/Unappropriated Amount		9790	5,395,523.85	0.00	5,395,523.85	5,547,486.04	0.00	5,547,486.04	2.8%

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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	17,834,857.06	(2,298,784.33)	15,536,072.73				
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	20,000.00	0.00	20,000.00				
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	7,184.34	36,037.97	43,222.31				
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	8,802.19	8,129.27	16,931.46				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			17,870,843.59	(2,254,617.09)	15,616,226.50				
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	924,704.58	2,947.54	927,652.12				
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	1,221.66	1,221.66				
6) TOTAL, LIABILITIES			924,704.58	4,169.20	928,873.78				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			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)	
(G9 + H2) - (I6 + J2)			16,946,139.01	(2,258,786.29)	14,687,352.72				

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	596,476.00	0.00	596,476.00	596,476.00	0.00	596,476.00	0.0%
Education Protection Account State Aid - Current Year		8012	246,014.00	0.00	246,014.00	246,014.00	0.00	246,014.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	116,017.32	0.00	116,017.32	116,017.00	0.00	116,017.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	370.00	0.00	370.00	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	33,100,299.02	0.00	33,100,299.02	33,100,299.00	0.00	33,100,299.00	0.0%
Unsecured Roll Taxes		8042	1,165,388.54	0.00	1,165,388.54	1,165,389.00	0.00	1,165,389.00	0.0%
Prior Years' Taxes		8043	15,033.00	0.00	15,033.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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			35,239,597.88	0.00	35,239,597.88	35,224,195.00	0.00	35,224,195.00	0.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	726,674.83	726,674.83	0.00	726,675.00	726,675.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			35,239,597.88	726,674.83	35,966,272.71	35,224,195.00	726,675.00	35,950,870.00	0.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	220,294.00	220,294.00	0.00	220,294.00	220,294.00	0.0%
Special Education Discretionary Grants		8182	0.00	8,982.00	8,982.00	0.00	8,982.00	8,982.00	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		251,940.00	251,940.00		251,940.00	251,940.00	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		42,575.00	42,575.00		42,575.00	42,575.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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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		26,770.00	26,770.00		26,770.00	26,770.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		16,277.00	16,277.00		16,277.00	16,277.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	1,106,525.00	1,106,525.00	0.00	2,083,942.00	2,083,942.00	88.3%
TOTAL, FEDERAL REVENUE			0.00	1,673,363.00	1,673,363.00	0.00	2,650,780.00	2,650,780.00	58.4%
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	53,621.00	0.00	53,621.00	53,621.00	0.00	53,621.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	192,750.00	62,965.00	255,715.00	192,750.00	62,965.00	255,715.00	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

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)	
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	3,000.00	2,100,166.00	2,103,166.00	3,000.00	2,264,733.00	2,267,733.00	7.8%
TOTAL, OTHER STATE REVENUE			249,371.00	2,163,131.00	2,412,502.00	249,371.00	2,327,698.00	2,577,069.00	6.8%

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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	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Interest		8660	57,000.00	0.00	57,000.00	50,000.00	0.00	50,000.00	-12.3%
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	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			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)	
(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	105,325.00	301,817.00	407,142.00	38,656.00	15,000.00	53,656.00	-86.8%
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		75,000.00	75,000.00		75,000.00	75,000.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	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			168,325.00	376,817.00	545,142.00	94,656.00	90,000.00	184,656.00	-66.1%
TOTAL, REVENUES			35,657,293.88	4,939,985.83	40,597,279.71	35,568,222.00	5,795,153.00	41,363,375.00	1.9%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	12,281,101.01	1,204,342.56	13,485,443.57	12,853,100.00	1,615,239.00	14,468,339.00	7.3%
Certificated Pupil Support Salaries		1200	691,006.00	508,301.92	1,199,307.92	720,163.00	553,000.00	1,273,163.00	6.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,592,148.40	86,239.99	1,678,388.39	1,639,047.00	92,010.00	1,731,057.00	3.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			14,564,255.41	1,798,884.47	16,363,139.88	15,212,310.00	2,260,249.00	17,472,559.00	6.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	257,439.40	709,855.62	967,295.02	261,522.00	855,916.00	1,117,438.00	15.5%
Classified Support Salaries		2200	1,335,533.30	206,492.44	1,542,025.74	1,575,085.00	285,308.00	1,860,393.00	20.6%
Classified Supervisors' and Administrators' Salaries		2300	312,126.00	95,078.45	407,204.45	326,561.00	173,377.00	499,938.00	22.8%
Clerical, Technical and Office Salaries		2400	1,234,610.03	25,671.20	1,260,281.23	1,302,313.00	26,204.00	1,328,517.00	5.4%
Other Classified Salaries		2900	210,001.20	0.00	210,001.20	212,398.00	0.00	212,398.00	1.1%
TOTAL, CLASSIFIED SALARIES			3,349,709.93	1,037,097.71	4,386,807.64	3,677,879.00	1,340,805.00	5,018,684.00	14.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,340,833.80	1,560,592.30	3,901,426.10	2,590,394.00	1,587,230.00	4,177,624.00	7.1%
PERS		3201-3202	684,462.26	438,721.32	1,123,183.58	840,959.00	550,763.00	1,391,722.00	23.9%
OASDI/Medicare/Alternative		3301-3302	473,585.04	109,581.44	583,166.48	502,550.00	135,495.00	638,045.00	9.4%
Health and Welfare Benefits		3401-3402	2,985,194.42	439,945.97	3,425,140.39	3,126,230.00	507,167.00	3,633,397.00	6.1%
Unemployment Insurance		3501-3502	10,181.25	1,724.77	11,906.02	263,041.00	14,248.00	277,289.00	2229.0%
Workers' Compensation		3601-3602	314,276.30	48,220.25	362,496.55	292,429.00	62,444.00	354,873.00	-2.1%
OPEB, Allocated		3701-3702	285,972.00	724.44	286,696.44	288,864.00	0.00	288,864.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,720.00	2,385.02	15,105.02	12,723.00	2,386.00	15,109.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,107,225.07	2,601,895.51	9,709,120.58	7,917,190.00	2,859,733.00	10,776,923.00	11.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	220,709.00	64,965.00	285,674.00	210,570.00	64,965.00	275,535.00	-3.5%
Books and Other Reference Materials		4200	46,353.00	5,362.00	51,715.00	46,834.00	0.00	46,834.00	-9.4%
Materials and Supplies		4300	627,507.00	836,325.84	1,463,832.84	724,490.00	363,218.00	1,087,708.00	-25.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	570,036.00	168,006.00	738,042.00	201,500.00	29,500.00	231,000.00	-68.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,464,605.00	1,074,658.84	2,539,263.84	1,183,394.00	457,683.00	1,641,077.00	-35.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	5,000.00	90,000.00	95,000.00	0.00	112,000.00	112,000.00	17.9%
Travel and Conferences		5200	79,260.00	17,431.00	96,691.00	128,161.00	14,014.00	142,175.00	47.0%
Dues and Memberships		5300	54,302.83	129.00	54,431.83	53,030.00	300.00	53,330.00	-2.0%
Insurance		5400 - 5450	233,187.00	0.00	233,187.00	240,000.00	0.00	240,000.00	2.9%
Operations and Housekeeping Services		5500	845,952.00	100.00	846,052.00	839,452.00	100.00	839,552.00	-0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	134,165.00	154,290.00	288,455.00	105,778.00	144,600.00	250,378.00	-13.2%
Transfers of Direct Costs		5710	(380.00)	380.00	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	1,650,323.00	1,624,063.44	3,274,386.44	1,286,924.00	1,023,334.00	2,310,258.00	-29.4%
Communications		5900	242,758.00	1,740.00	244,498.00	260,045.00	1,700.00	261,745.00	7.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,244,567.83	1,888,133.44	5,132,701.27	2,913,390.00	1,296,048.00	4,209,438.00	-18.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	65,810.00	65,810.00	0.00	150,000.00	150,000.00	127.9%
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	58,303.00	10,000.00	68,303.00	0.00	50,000.00	50,000.00	-26.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			58,303.00	75,810.00	134,113.00	0.00	200,000.00	200,000.00	49.1%
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	35,710.00	0.00	35,710.00	35,710.00	0.00	35,710.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			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)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			35,710.00	0.00	35,710.00	35,710.00	0.00	35,710.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			29,824,376.24	8,476,479.97	38,300,856.21	30,939,873.00	8,414,518.00	39,354,391.00	2.8%

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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	462,447.00	0.00	462,447.00	544,500.00	0.00	544,500.00	17.7%
Other Authorized Interfund Transfers Out		7619	450,000.00	0.00	450,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			912,447.00	0.00	912,447.00	544,500.00	0.00	544,500.00	-40.3%
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%

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)	
(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	(3,743,233.25)	3,743,233.25	0.00	(3,920,122.00)	3,920,123.00	1.00	New
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,743,233.25)	3,743,233.25	0.00	(3,920,122.00)	3,920,123.00	1.00	New
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(4,655,680.25)	3,743,233.25	(912,447.00)	(4,464,622.00)	3,920,123.00	(544,499.00)	-40.3%

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Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	35,239,597.88	726,674.83	35,966,272.71	35,224,195.00	726,675.00	35,950,870.00	0.0%
2) Federal Revenue		8100-8299	0.00	1,673,363.00	1,673,363.00	0.00	2,650,780.00	2,650,780.00	58.4%
3) Other State Revenue		8300-8599	249,371.00	2,163,131.00	2,412,502.00	249,371.00	2,327,698.00	2,577,069.00	6.8%
4) Other Local Revenue		8600-8799	168,325.00	376,817.00	545,142.00	94,656.00	90,000.00	184,656.00	-66.1%
5) TOTAL, REVENUES			35,657,293.88	4,939,985.83	40,597,279.71	35,568,222.00	5,795,153.00	41,363,375.00	1.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		18,336,729.06	5,077,680.01	23,414,409.07	19,004,812.00	4,056,419.00	23,061,231.00	-1.5%
2) Instruction - Related Services	2000-2999		3,849,044.30	559,284.41	4,408,328.71	4,158,140.00	1,847,513.00	6,005,653.00	36.2%
3) Pupil Services	3000-3999		1,515,221.08	970,641.87	2,485,862.95	1,511,319.00	1,038,277.00	2,549,596.00	2.6%
4) Ancillary Services	4000-4999		306,698.41	130.00	306,828.41	371,950.00	0.00	371,950.00	21.2%
5) Community Services	5000-5999		0.00	312,413.00	312,413.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,357,110.01	391,172.00	3,748,282.01	3,278,980.00	112,143.00	3,391,123.00	-9.5%
8) Plant Services	8000-8999		2,423,863.38	1,165,158.68	3,589,022.06	2,578,962.00	1,360,166.00	3,939,128.00	9.8%
9) Other Outgo	9000-9999	Except 7600-7699	35,710.00	0.00	35,710.00	35,710.00	0.00	35,710.00	0.0%
10) TOTAL, EXPENDITURES			29,824,376.24	8,476,479.97	38,300,856.21	30,939,873.00	8,414,518.00	39,354,391.00	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			5,832,917.64	(3,536,494.14)	2,296,423.50	4,628,349.00	(2,619,365.00)	2,008,984.00	-12.5%
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	912,447.00	0.00	912,447.00	544,500.00	0.00	544,500.00	-40.3%
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	(3,743,233.25)	3,743,233.25	0.00	(3,920,122.00)	3,920,123.00	1.00	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,655,680.25)	3,743,233.25	(912,447.00)	(4,464,622.00)	3,920,123.00	(544,499.00)	-40.3%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,177,237.39	206,739.11	1,383,976.50	163,727.00	1,300,758.00	1,464,485.00	5.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,066,582.65	1,007,062.27	10,073,644.92	10,243,820.04	1,213,801.38	11,457,621.42	13.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,066,582.65	1,007,062.27	10,073,644.92	10,243,820.04	1,213,801.38	11,457,621.42	13.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,066,582.65	1,007,062.27	10,073,644.92	10,243,820.04	1,213,801.38	11,457,621.42	13.7%
2) Ending Balance, June 30 (E + F1e)			10,243,820.04	1,213,801.38	11,457,621.42	10,407,547.04	2,514,559.38	12,922,106.42	12.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	8,802.19	8,129.27	16,931.46	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,205,672.11	1,205,672.11	0.00	2,514,559.38	2,514,559.38	108.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,643,094.00	0.00	3,643,094.00	3,643,094.00	0.00	3,643,094.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	1,176,400.00	0.00	1,176,400.00	1,196,967.00	0.00	1,196,967.00	1.7%
Unassigned/Unappropriated Amount		9790	5,395,523.85	0.00	5,395,523.85	5,547,486.04	0.00	5,547,486.04	2.8%



Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3212	Elementary and Secondary School Relief II (ESSER II) Fund	212,000.00	2,130,352.00
5640	Medi-Cal Billing Option	111,295.25	82,840.25
6500	Special Education	7,371.52	0.79
7311	Classified School Employee Professional Development Block Grant	1,159.00	1,159.00
7810	Other Restricted State	305,973.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	222,187.81	29,521.81
9010	Other Restricted Local	345,685.53	270,685.53
Total, Restricted Balance		1,205,672.11	2,514,559.38

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	25,388.00	1.6%
5) TOTAL REVENUES			25,000.00	25,388.00	1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,000.00	25,388.00	1.6%
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			25,000.00	25,388.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	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%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	40.96	40.96	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			40.96	40.96	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			40.96	40.96	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	40.96	40.96	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,935.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,083.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			23,018.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			23,018.52		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	25,000.00	25,388.00	1.6%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,388.00	1.6%
TOTAL, REVENUES			25,000.00	25,388.00	1.6%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	25,388.00	1.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,000.00	25,388.00	1.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			25,000.00	25,388.00	1.6%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	25,388.00	1.6%
5) TOTAL, REVENUES			25,000.00	25,388.00	1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		25,000.00	25,388.00	1.6%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,000.00	25,388.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	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%

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Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40.96	40.96	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40.96	40.96	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40.96	40.96	0.0%
2) Ending Balance, June 30 (E + F1e)			40.96	40.96	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	40.96	40.96	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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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	253,657.00	235,000.00	-7.4%
3) Other State Revenue		8300-8599	25,285.00	25,000.00	-1.1%
4) Other Local Revenue		8600-8799	13,073.00	12,000.00	-8.2%
5) TOTAL, REVENUES			292,015.00	272,000.00	-6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	361,927.16	372,058.00	2.8%
3) Employee Benefits		3000-3999	195,997.62	220,591.00	12.5%
4) Books and Supplies		4000-4999	182,896.00	185,000.00	1.2%
5) Services and Other Operating Expenditures		5000-5999	37,850.00	38,751.00	2.4%
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			778,670.78	816,400.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(486,655.78)	(544,400.00)	11.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	462,447.00	544,500.00	17.7%
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			462,447.00	544,500.00	17.7%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,208.78)	100.00	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,252.81	24,044.03	-50.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,252.81	24,044.03	-50.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,252.81	24,044.03	-50.2%
2) Ending Balance, June 30 (E + F1e)			24,044.03	24,144.03	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			18,987.00	19,086.77	0.5%
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	5,057.26	5,057.26	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.23)	0.00	-100.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	94,924.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	(38.17)		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			94,886.64		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			94,886.64		

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	253,657.00	235,000.00	-7.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			253,657.00	235,000.00	-7.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	25,285.00	25,000.00	-1.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,285.00	25,000.00	-1.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	12,000.00	12,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,073.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,073.00	12,000.00	-8.2%
TOTAL, REVENUES			292,015.00	272,000.00	-6.9%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	265,111.16	271,216.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	96,816.00	100,842.00	4.2%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			361,927.16	372,058.00	2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	70,856.40	85,239.00	20.3%
OASDI/Medicare/Alternative		3301-3302	27,434.61	28,463.00	3.7%
Health and Welfare Benefits		3401-3402	91,316.74	95,870.00	5.0%
Unemployment Insurance		3501-3502	179.40	4,576.00	2450.7%
Workers' Compensation		3601-3602	6,210.47	6,443.00	3.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			195,997.62	220,591.00	12.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,000.00	26,000.00	0.0%
Noncapitalized Equipment		4400	6,896.00	4,000.00	-42.0%
Food		4700	150,000.00	155,000.00	3.3%
TOTAL, BOOKS AND SUPPLIES			182,896.00	185,000.00	1.2%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,901.00	90.1%
Dues and Memberships		5300	350.00	350.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,500.00	5,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,500.00	18,500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,500.00	12,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,850.00	38,751.00	2.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			778,670.78	816,400.00	4.8%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	462,447.00	544,500.00	17.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			462,447.00	544,500.00	17.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			462,447.00	544,500.00	17.7%

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Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	253,657.00	235,000.00	-7.4%
3) Other State Revenue		8300-8599	25,285.00	25,000.00	-1.1%
4) Other Local Revenue		8600-8799	13,073.00	12,000.00	-8.2%
5) TOTAL, REVENUES			292,015.00	272,000.00	-6.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		773,170.78	810,900.00	4.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,500.00	5,500.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			778,670.78	816,400.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(486,655.78)	(544,400.00)	11.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	462,447.00	544,500.00	17.7%
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			462,447.00	544,500.00	17.7%

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Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,208.78)	100.00	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,252.81	24,044.03	-50.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,252.81	24,044.03	-50.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,252.81	24,044.03	-50.2%
2) Ending Balance, June 30 (E + F1e)			24,044.03	24,144.03	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			18,987.00	19,086.77	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,057.26	5,057.26	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.23)	0.00	-100.0%

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Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	99.77
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimb	18,657.00	18,657.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursen	285.00	285.00
9010	Other Restricted Local	45.00	45.00
Total, Restricted Balance		18,987.00	19,086.77

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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	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	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	101,432.00	0.00	-100.0%
6) Capital Outlay		6000-6999	14,100.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			115,532.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(112,532.00)	3,000.00	-102.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	0.00	-100.0%
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			50,000.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(62,532.00)	3,000.00	-104.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	563,148.82	500,616.82	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			563,148.82	500,616.82	-11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			563,148.82	500,616.82	-11.1%
2) Ending Balance, June 30 (E + F1e)			500,616.82	503,616.82	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	500,616.82	503,616.82	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	502,433.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			502,433.52		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			502,433.52		

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	0.0%

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

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	101,432.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,432.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	14,100.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,100.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			115,532.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	50,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,000.00	0.00	-100.0%

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Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		115,532.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			115,532.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(112,532.00)	3,000.00	-102.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	50,000.00	0.00	-100.0%
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			50,000.00	0.00	-100.0%

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Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(62,532.00)	3,000.00	-104.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	563,148.82	500,616.82	-11.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			563,148.82	500,616.82	-11.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			563,148.82	500,616.82	-11.1%
2) Ending Balance, June 30 (E + F1e)			500,616.82	503,616.82	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	500,616.82	503,616.82	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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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	40,000.00	30,000.00	-25.0%
5) TOTAL, REVENUES			40,000.00	30,000.00	-25.0%
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)			40,000.00	30,000.00	-25.0%
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%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,000.00	30,000.00	-25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,709,614.11	4,749,614.11	0.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,709,614.11	4,749,614.11	0.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			4,709,614.11	4,749,614.11	0.8%
2) Ending Balance, June 30 (E + F1e)					
			4,749,614.11	4,779,614.11	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	4,749,614.11	4,779,614.11	0.6%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,753,070.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,753,070.29		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,753,070.29		

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	40,000.00	30,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	30,000.00	-25.0%
TOTAL, REVENUES			40,000.00	30,000.00	-25.0%

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

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Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	30,000.00	-25.0%
5) TOTAL, REVENUES			40,000.00	30,000.00	-25.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			40,000.00	30,000.00	-25.0%
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%

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Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,000.00	30,000.00	-25.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,709,614.11	4,749,614.11	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,709,614.11	4,749,614.11	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,709,614.11	4,749,614.11	0.8%
2) Ending Balance, June 30 (E + F1e)			4,749,614.11	4,779,614.11	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	4,749,614.11	4,779,614.11	0.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	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)			2,000.00	2,000.00	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%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	2,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	216,126.50	218,126.50	0.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			216,126.50	218,126.50	0.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			216,126.50	218,126.50	0.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	218,126.50	220,126.50	0.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	218,120.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			218,120.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			218,120.72		

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	0.0%

ISC

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

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Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,000.00	2,000.00	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%

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Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	2,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	216,126.50	218,126.50	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			216,126.50	218,126.50	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			216,126.50	218,126.50	0.9%
2) Ending Balance, June 30 (E + F1e)			218,126.50	220,126.50	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	218,126.50	220,126.50	0.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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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	133,233.00	105,000.00	-21.2%
5) TOTAL, REVENUES			133,233.00	105,000.00	-21.2%
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	241,000.00	105,000.00	-56.4%
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			241,000.00	105,000.00	-56.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(107,767.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(107,767.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,295,996.67	1,188,229.67	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,295,996.67	1,188,229.67	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,295,996.67	1,188,229.67	-8.3%
2) Ending Balance, June 30 (E + F1e)			1,188,229.67	1,188,229.67	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,188,229.63	1,188,229.63	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.04	0.04	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,260,563.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,260,563.31		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,260,563.31		

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	7,900.00	5,000.00	-36.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	125,333.00	100,000.00	-20.2%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			133,233.00	105,000.00	-21.2%
TOTAL, REVENUES			133,233.00	105,000.00	-21.2%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	241,000.00	105,000.00	-56.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			241,000.00	105,000.00	-56.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			241,000.00	105,000.00	-56.4%

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

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Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	133,233.00	105,000.00	-21.2%
5) TOTAL, REVENUES			133,233.00	105,000.00	-21.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		241,000.00	105,000.00	-56.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			241,000.00	105,000.00	-56.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(107,767.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(107,767.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,295,996.67	1,188,229.67	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,295,996.67	1,188,229.67	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,295,996.67	1,188,229.67	-8.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	1,188,229.63	1,188,229.63	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.04	0.04	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	1,188,229.63	1,188,229.63
Total, Restricted Balance		<u>1,188,229.63</u>	<u>1,188,229.63</u>

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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	15,000.00	15,000.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	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	32,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	293,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			325,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(310,000.00)	15,000.00	-104.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	0.00	-100.0%
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			400,000.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			90,000.00	15,000.00	-83.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,755,291.02	1,845,291.02	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,755,291.02	1,845,291.02	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,755,291.02	1,845,291.02	5.1%
2) Ending Balance, June 30 (E + F1e)			1,845,291.02	1,860,291.02	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			348,831.14	348,831.14	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	1,496,459.88	1,511,459.88	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,885,263.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,885,263.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.57		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.57		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,885,263.24		

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	0.0%

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

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	32,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	206,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	87,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			293,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			325,000.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	400,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			400,000.00	0.00	-100.0%

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Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		325,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			325,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(310,000.00)	15,000.00	-104.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	0.00	-100.0%
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			400,000.00	0.00	-100.0%

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Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			90,000.00	15,000.00	-83.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,755,291.02	1,845,291.02	5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,755,291.02	1,845,291.02	5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,755,291.02	1,845,291.02	5.1%
2) Ending Balance, June 30 (E + F1e)			1,845,291.02	1,860,291.02	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			348,831.14	348,831.14	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,496,459.88	1,511,459.88	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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<u>Resource</u>	<u>Description</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
9010	Other Restricted Local	348,831.14	348,831.14
Total, Restricted Balance		<u>348,831.14</u>	<u>348,831.14</u>

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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)	1,080.46	1,080.46	1,080.46	1,080.46	1,080.46	1,080.46
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	48.50	48.50	48.50	48.50	48.50	48.50
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)	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96	1,128.96
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	202,134.00		202,134.00			202,134.00
Work in Progress	9,000.00		9,000.00			9,000.00
Total capital assets not being depreciated	211,134.00	0.00	211,134.00	0.00	0.00	211,134.00
Capital assets being depreciated:						
Land Improvements	114,072,852.00		114,072,852.00			114,072,852.00
Buildings	13,732,163.00		13,732,163.00			13,732,163.00
Equipment	2,408,596.00		2,408,596.00			2,408,596.00
Total capital assets being depreciated	130,213,611.00	0.00	130,213,611.00	0.00	0.00	130,213,611.00
Accumulated Depreciation for:						
Land Improvements	(6,277,014.00)		(6,277,014.00)			(6,277,014.00)
Buildings	(37,487,340.00)		(37,487,340.00)			(37,487,340.00)
Equipment	(2,049,220.00)		(2,049,220.00)			(2,049,220.00)
Total accumulated depreciation	(45,813,574.00)	0.00	(45,813,574.00)	0.00	0.00	(45,813,574.00)
Total capital assets being depreciated, net	84,400,037.00	0.00	84,400,037.00	0.00	0.00	84,400,037.00
Governmental activity capital assets, net	84,611,171.00	0.00	84,611,171.00	0.00	0.00	84,611,171.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			11,517,678.80	8,827,717.82	6,342,877.13	4,641,003.59	3,118,547.57	3,371,668.32	15,133,987.03	12,272,311.86
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment			89,471.00	89,471.00	152,233.00	89,471.00		62,762.00	35,789.00	
Property Taxes						996,561.00	3,272,720.00	14,543,865.00	354,412.00	987,918.00
Miscellaneous Funds									10,000.00	
Federal Revenue				500,000.00	563,195.00	500,000.00		150,000.00	38,379.00	500,000.00
Other State Revenue					100,981.00	3,087.56	50,533.44	108,672.00		
Other Local Revenue					84,656.00	10,000.00	10,000.00	10,000.00	20,000.00	10,000.00
Interfund Transfers In										
All Other Financing Sources										
TOTAL RECEIPTS			89,471.00	589,471.00	901,065.00	1,599,119.56	3,333,253.44	14,875,299.00	458,580.00	1,497,918.00
C. DISBURSEMENTS										
Certificated Salaries			191,193.82	1,573,708.82	1,528,568.25	1,520,814.14	1,523,653.09	1,747,255.90	1,583,013.85	1,514,870.87
Classified Salaries			210,453.16	411,583.87	407,605.29	399,668.44	411,715.60	411,241.39	410,052.32	404,049.20
Employee Benefits			194,673.00	757,177.00	726,195.00	699,115.00	804,155.00	776,535.00	786,700.00	769,070.00
Books and Supplies			146,263.00	174,076.00	155,996.00	251,097.00	215,318.00	135,519.00	116,845.00	69,988.00
Services			296,466.00	274,076.00	355,964.00	357,159.00	224,360.00	260,104.00	525,282.00	457,041.00
Capital Outlay			20,000.00	150,000.00				30,000.00		
Other Outgo					35,710.00					
Interfund Transfers Out			500,000.00							
All Other Financing Uses										
TOTAL DISBURSEMENTS			1,559,048.98	3,340,621.69	3,210,038.54	3,227,853.58	3,179,201.69	3,360,655.29	3,421,893.17	3,215,019.07
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury			9111-9199							
Accounts Receivable			9200-9299	106,273.00	123,167.00	513,023.00		236,587.00		
Due From Other Funds			9310							
Stores			9320							
Prepaid Expenditures			9330							
Other Current Assets			9340							
Deferred Outflows of Resources			9490							
SUBTOTAL			0.00	106,273.00	123,167.00	513,023.00	0.00	236,587.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable			9500-9599						(101,638.00)	(107,471.00)
Due To Other Funds			9610	1,326,656.00	(143,143.00)	(94,077.00)	(106,278.00)	(99,069.00)	(11,088.00)	
Current Loans			9640							
Unearned Revenues			9650							
Deferred Inflows of Resources			9690							
SUBTOTAL			0.00	1,326,656.00	(143,143.00)	(94,077.00)	(106,278.00)	(99,069.00)	(11,088.00)	(101,638.00)
<u>Nonoperating</u>										
Suspense Clearing			9910	0.00						
TOTAL BALANCE SHEET ITEMS			0.00	(1,220,383.00)	266,310.00	607,100.00	106,278.00	99,069.00	247,675.00	101,638.00
E. NET INCREASE/DECREASE (B - C + D)				(2,689,960.98)	(2,484,840.69)	(1,701,873.54)	(1,522,456.02)	253,120.75	11,762,318.71	(2,861,675.17)
F. ENDING CASH (A + E)				8,827,717.82	6,342,877.13	4,641,003.59	3,118,547.57	3,371,668.32	15,133,987.03	12,272,311.86
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		10,662,681.79	8,907,054.38	18,245,780.02	16,010,256.85				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	79,937.00	40,561.00	40,561.00		162,234.00		842,490.00	842,490.00
Property Taxes	8020-8079	1,302,733.00	11,756,352.00		1,067,144.00	100,000.00		34,381,705.00	34,381,705.00
Miscellaneous Funds	8080-8099		200,000.00		400,000.00	116,675.00		726,675.00	726,675.00
Federal Revenue	8100-8299		250,050.00		149,156.00			2,650,780.00	2,650,780.00
Other State Revenue	8300-8599	104,543.67	3,043.00	800,000.00	800,000.00	606,208.00		2,577,068.67	2,577,069.00
Other Local Revenue	8600-8799	10,000.00	10,000.00	10,000.00	10,000.00			184,656.00	184,656.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,497,213.67	12,260,006.00	850,561.00	2,426,300.00	985,117.00	0.00	41,363,374.67	41,363,375.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,546,321.47	1,509,629.10	1,572,530.31	1,660,999.46			17,472,559.08	17,472,559.00
Classified Salaries	2000-2999	401,802.61	408,557.26	459,209.59	682,745.27			5,018,684.00	5,018,684.00
Employee Benefits	3000-3999	769,295.00	768,248.00	769,215.00	2,956,545.00			10,776,923.00	10,776,923.00
Books and Supplies	4000-4999	108,062.00	158,749.00	40,000.00	69,164.00			1,641,077.00	1,641,077.00
Services	5000-5999	431,440.00	230,000.00	200,000.00	97,546.00	500,000.00		4,209,438.00	4,209,438.00
Capital Outlay	6000-6599							200,000.00	200,000.00
Other Outgo	7000-7499							35,710.00	35,710.00
Interfund Transfers Out	7600-7629			44,500.00				544,500.00	544,500.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,256,921.08	3,075,183.36	3,085,454.90	5,466,999.73	500,000.00	0.00	39,898,891.08	39,898,891.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299		51,638.00					1,030,688.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330		(2,629.00)	(629.27)				(3,258.27)	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490					0.00		0.00	
SUBTOTAL		0.00	49,009.00	(629.27)	0.00	0.00	0.00	1,027,429.73	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(4,080.00)	(104,894.00)					(318,083.00)	
Due To Other Funds	9610		0.00					873,001.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(4,080.00)	(104,894.00)	0.00	0.00	0.00	0.00	554,918.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		4,080.00	153,903.00	(629.27)	0.00	0.00	0.00	472,511.73	
E. NET INCREASE/DECREASE (B - C + D)		(1,755,627.41)	9,338,725.64	(2,235,523.17)	(3,040,699.73)	485,117.00	0.00	1,936,995.32	1,464,484.00
F. ENDING CASH (A + E)		8,907,054.38	18,245,780.02	16,010,256.85	12,969,557.12				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,454,674.12	

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	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			12,969,557.12	12,033,554.11	9,232,574.47	6,541,500.00	4,401,264.77	4,410,135.07	15,930,154.74	12,807,119.96
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment			89,471.00	89,471.00	152,233.00	89,471.00		62,762.00	35,789.00	
Property Taxes						996,561.00	3,272,720.00	14,543,865.00	354,412.00	987,918.00
Miscellaneous Funds									10,000.00	
Federal Revenue					200,000.00			100,000.00		
Other State Revenue				800,000.00	100,981.00	10,000.00	50,533.00	108,672.00		
Other Local Revenue				10,000.00	84,656.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Interfund Transfers In										
All Other Financing Sources										
TOTAL RECEIPTS			89,471.00	899,471.00	537,870.00	1,106,032.00	3,333,253.00	14,825,299.00	410,201.00	997,918.00
C. DISBURSEMENTS										
Certificated Salaries			190,694.49	1,569,598.87	1,524,576.18	1,516,842.33	1,519,673.86	1,742,692.70	1,578,879.59	1,510,914.57
Classified Salaries			208,370.59	407,510.99	403,571.78	395,713.47	407,641.42	407,171.90	405,994.59	400,050.88
Employee Benefits			183,679.93	775,188.88	753,125.79	724,649.71	824,590.25	795,545.69	806,234.89	798,211.79
Books and Supplies			146,263.00	174,076.00	155,996.00	251,097.00	215,318.00	135,519.00	216,845.00	69,988.00
Services			296,466.00	274,075.90	355,964.72	357,964.72	357,159.17	224,350.04	525,281.71	457,040.84
Capital Outlay										
Other Outgo					35,710.00					
Interfund Transfers Out				500,000.00						
All Other Financing Uses										
TOTAL DISBURSEMENTS			1,025,474.01	3,700,450.64	3,228,944.47	3,246,267.23	3,324,382.70	3,305,279.33	3,533,235.78	3,236,206.08
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury			9111-9199							
Accounts Receivable			9200-9299							
Due From Other Funds			9310							
Stores			9320							
Prepaid Expenditures			9330							
Other Current Assets			9340							
Deferred Outflows of Resources			9490							
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable			9500-9599							
Due To Other Funds			9610							
Current Loans			9640							
Unearned Revenues			9650							
Deferred Inflows of Resources			9690							
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing			9910							
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(936,003.01)	(2,800,979.64)	(2,691,074.47)	(2,140,235.23)	8,870.30	11,520,019.67	(3,123,034.78)	(2,238,288.08)
F. ENDING CASH (A + E)			12,033,554.11	9,232,574.47	6,541,500.00	4,401,264.77	4,410,135.07	15,930,154.74	12,807,119.96	10,568,831.88
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		10,568,831.88	8,988,222.96	18,215,376.28	15,684,769.39				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	79,937.00	20,168.00	40,561.00	40,561.00	142,066.00		842,490.00	842,490.00
Property Taxes	8020-8079	1,302,733.00	11,756,352.00		952,160.00	100,000.00		34,266,721.00	34,381,975.00
Miscellaneous Funds	8080-8099		200,000.00		400,000.00	116,675.00		726,675.00	726,675.00
Federal Revenue	8100-8299	200,000.00			66,838.00			566,838.00	566,838.00
Other State Revenue	8300-8599	104,544.00	200,000.00	420,841.00		50,000.00		1,845,571.00	1,845,571.00
Other Local Revenue	8600-8799	10,000.00	10,000.00	10,000.00	10,000.00			184,656.00	184,656.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,697,214.00	12,186,520.00	471,402.00	1,469,559.00	408,741.00	0.00	38,432,951.00	38,548,205.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,542,283.04	1,505,686.49	1,568,423.23	1,672,661.85			17,442,927.20	17,442,927.00
Classified Salaries	2000-2999	397,826.52	404,514.33	454,665.12	675,989.41			4,969,021.00	4,969,021.00
Employee Benefits	3000-3999	798,211.79	797,954.58	798,260.09	3,192,948.61			11,248,602.00	11,248,602.00
Books and Supplies	4000-4999	108,062.00	18,873.00	54,394.00	65,127.00			1,611,558.00	1,611,558.00
Services	5000-5999	431,439.57	232,338.28	65,431.45	122,213.00	222,165.60		3,921,891.00	3,921,891.00
Capital Outlay	6000-6599				10,000.00			10,000.00	10,000.00
Other Outgo	7000-7499							35,710.00	35,710.00
Interfund Transfers Out	7600-7629			60,835.00				560,835.00	560,835.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,277,822.92	2,959,366.68	3,002,008.89	5,738,939.87	222,165.60	0.00	39,800,544.20	39,800,544.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,580,608.92)	9,227,153.32	(2,530,606.89)	(4,269,380.87)	186,575.40	0.00	(1,367,593.20)	(1,252,339.00)
F. ENDING CASH (A + E)		8,988,222.96	18,215,376.28	15,684,769.39	11,415,388.52				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,601,963.92	

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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:

Self-insured through North Bay Schools Insurance Authority

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

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

Date of Meeting: Jun 17, 2021

For additional information on this certification, please contact:

Name: Andrea Stubbs

Title: Chief Business Official

Telephone: 707-967-2704

E-mail: astubbs@sthelenaunified.org

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	16,363,139.88	301	0.00	303	16,363,139.88	305	2,586.00		307	16,360,553.88	309
2000 - Classified Salaries	4,386,807.64	311	0.00	313	4,386,807.64	315	0.00		317	4,386,807.64	319
3000 - Employee Benefits	9,709,120.58	321	286,696.44	323	9,422,424.14	325	0.00		327	9,422,424.14	329
4000 - Books, Supplies Equip Replace. (6500)	2,539,263.84	331	1,210.00	333	2,538,053.84	335	313,016.00		337	2,225,037.84	339
5000 - Services. . . & 7300 - Indirect Costs	5,132,701.27	341	589,264.40	343	4,543,436.87	345	705,545.00		347	3,837,891.87	349
TOTAL					37,253,862.37	365	TOTAL			36,232,715.37	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	13,428,294.16	375
2. Salaries of Instructional Aides Per EC 41011.	2100	967,295.02	380
3. STRS.	3101 & 3102	2,938,124.45	382
4. PERS.	3201 & 3202	300,163.38	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	244,275.03	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	1,941,357.62	385
7. Unemployment Insurance.	3501 & 3502	7,219.98	390
8. Workers' Compensation Insurance.	3601 & 3602	233,954.97	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	15,105.02	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		20,075,789.63	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		20,075,789.63	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.41%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.41%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	36,232,715.37
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	17,472,559.00	301	0.00	303	17,472,559.00	305	0.00		307	17,472,559.00	309
2000 - Classified Salaries	5,018,684.00	311	0.00	313	5,018,684.00	315	219,639.00		317	4,799,045.00	319
3000 - Employee Benefits	10,776,923.00	321	288,864.00	323	10,488,059.00	325	199,069.00		327	10,288,990.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,641,077.00	331	0.00	333	1,641,077.00	335	322,484.00		337	1,318,593.00	339
5000 - Services. . . & 7300 - Indirect Costs	4,209,438.00	341	224,062.00	343	3,985,376.00	345	375,077.00		347	3,610,299.00	349
TOTAL					38,605,755.00	365			TOTAL	37,489,486.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	14,381,189.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,117,438.00 380
3. STRS.		3101 & 3102	2,173,791.00 382
4. PERS.		3201 & 3202	313,178.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	295,286.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	2,253,211.00 385
7. Unemployment Insurance.		3501 & 3502	13,341.00 390
8. Workers' Compensation Insurance.		3601 & 3602	260,241.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	15,109.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			20,822,784.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			20,822,784.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.54%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.54%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	37,489,486.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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July 1 Budget
2020-21 Estimated Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	67,700,018.00	(1,548,444.00)	66,151,574.00			66,151,574.00	
State School Building Loans Payable		0.00	0.00			0.00	
Certificates of Participation Payable		0.00	0.00			0.00	
Capital Leases Payable	53,575.00	(53,575.00)	0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	31,173,635.00	1,308,352.00	32,481,987.00			32,481,987.00	
Total/Net OPEB Liability	5,244,635.00	403,081.00	5,647,716.00			5,647,716.00	
Compensated Absences Payable	25,327.00	12,262.00	37,589.00			37,589.00	
Governmental activities long-term liabilities	104,197,190.00	121,676.00	104,318,866.00	0.00	0.00	104,318,866.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	39,213,303.21
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,138,106.35
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	312,413.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	134,113.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	912,447.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	278,061.40
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,637,034.40
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	486,655.78
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				35,924,818.24

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Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		1,128.96
B. Expenditures per ADA (Line I.E divided by Line II.A)		31,821.16
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	34,047,526.02	27,679.34
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	34,047,526.02	27,679.34
B. Required effort (Line A.2 times 90%)	30,642,773.42	24,911.41
C. Current year expenditures (Line I.E and Line II.B)	35,924,818.24	31,821.16
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,411,070.03
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 28,761,301.63

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.91%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,996,655.21
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	300,998.82
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	30,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	172,498.71
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,500,152.74
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,500,152.74

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	23,414,409.07
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,316,025.71
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,480,862.95
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	306,828.41
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	312,413.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,121,783.98
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	242,844.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,340,713.35
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	25,000.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	628,670.78
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	36,189,551.25

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 6.91%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B19) 6.91%

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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	2,500,152.74
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.93%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.93%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

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Approved indirect cost rate: 6.93%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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July 1 Budget
2020-21 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	193,148.77		0.00	193,148.77
2. State Lottery Revenue	8560	192,750.00		62,965.00	255,715.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		385,898.77	0.00	62,965.00	448,863.77
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,586.00			2,586.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	201,832.00		62,965.00	264,797.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	12,234.00			12,234.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		216,652.00	0.00	62,965.00	279,617.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	169,246.77	0.00	0.00	169,246.77
D. COMMENTS:					

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

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

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Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	35,224,195.00	0.00%	35,224,195.00	-0.33%	35,109,211.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	249,371.00	0.00%	249,371.00	0.00%	249,371.00
4. Other Local Revenues	8600-8799	94,656.00	0.00%	94,656.00	0.00%	94,656.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,920,122.00)	3.50%	(4,057,326.00)	4.75%	(4,250,049.00)
6. Total (Sum lines A1 thru A5c)		31,648,100.00	-0.43%	31,510,896.00	-0.98%	31,203,189.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,212,310.00		14,716,556.00
b. Step & Column Adjustment				304,246.00		294,331.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(800,000.00)		(263,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,212,310.00	-3.26%	14,716,556.00	0.21%	14,747,887.00
2. Classified Salaries						
a. Base Salaries				3,677,879.00		3,751,437.00
b. Step & Column Adjustment				73,558.00		75,029.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,677,879.00	2.00%	3,751,437.00	2.00%	3,826,466.00
3. Employee Benefits	3000-3999	7,917,190.00	4.30%	8,257,734.00	5.61%	8,721,113.00
4. Books and Supplies	4000-4999	1,183,394.00	2.40%	1,211,795.00	2.23%	1,238,818.00
5. Services and Other Operating Expenditures	5000-5999	2,913,390.00	2.40%	2,983,311.00	2.23%	3,049,839.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	35,710.00	0.00%	35,710.00	0.00%	35,710.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	544,500.00	3.00%	560,835.00	3.00%	577,660.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		31,484,373.00	0.10%	31,517,378.00	2.16%	32,197,493.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		163,727.00		(6,482.00)		(994,304.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,243,820.04		10,407,547.04		10,401,065.04
2. Ending Fund Balance (Sum lines C and D1)		10,407,547.04		10,401,065.04		9,406,761.04
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,643,094.00		3,643,094.00		3,643,094.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,196,967.00		1,194,016.00		1,210,623.00
2. Unassigned/Unappropriated	9790	5,547,486.04		5,543,955.04		4,533,044.04
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,407,547.04		10,401,065.04		9,406,761.04

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Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,196,967.00		1,194,016.00		1,210,623.00
c. Unassigned/Unappropriated	9790	5,547,486.04		5,543,955.04		4,533,044.04
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	4,779,614.11		4,779,614.11		4,779,614.11
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		11,524,067.15		11,517,585.15		10,523,281.15
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See 2021-22 Original Budget Board documents for complete details on expenditure adjustments and other assumptions.						

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Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	726,675.00	0.00%	726,675.00	0.00%	726,675.00
2. Federal Revenues	8100-8299	2,650,780.00	-78.62%	566,838.00	0.00%	566,838.00
3. Other State Revenues	8300-8599	2,327,698.00	-31.41%	1,596,470.00	-0.02%	1,596,200.00
4. Other Local Revenues	8600-8799	90,000.00	0.00%	90,000.00	0.00%	90,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	3,920,123.00	3.50%	4,057,326.00	4.75%	4,250,049.00
6. Total (Sum lines A1 thru A5c)		9,715,276.00	-27.56%	7,037,309.00	2.73%	7,229,762.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,260,249.00		2,726,371.00
b. Step & Column Adjustment				53,458.00		54,527.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				412,664.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,260,249.00	20.62%	2,726,371.00	2.00%	2,780,898.00
2. Classified Salaries						
a. Base Salaries				1,340,805.00		1,217,584.00
b. Step & Column Adjustment				23,874.00		24,352.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(147,095.00)		(50,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,340,805.00	-9.19%	1,217,584.00	-2.11%	1,191,936.00
3. Employee Benefits	3000-3999	2,859,733.00	4.59%	2,990,868.00	-3.12%	2,897,597.00
4. Books and Supplies	4000-4999	457,683.00	-12.66%	399,763.00	-6.72%	372,898.00
5. Services and Other Operating Expenditures	5000-5999	1,296,048.00	-27.58%	938,580.00	-3.76%	903,283.00
6. Capital Outlay	6000-6999	200,000.00	-95.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,414,518.00	-1.56%	8,283,166.00	-1.53%	8,156,612.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		1,300,758.00		(1,245,857.00)		(926,850.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,213,801.38		2,514,559.38		1,268,702.38
2. Ending Fund Balance (Sum lines C and D1)		2,514,559.38		1,268,702.38		341,852.38
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,514,559.38		1,268,702.38		341,852.38
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		2,514,559.38		1,268,702.38		341,852.38
(Line D3f must agree with line D2)						

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Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See 2021-22 Original Budget documents for complete details on assumptions and expenditure adjustments.						

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Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCCFF/Revenue Limit Sources	8010-8099	35,950,870.00	0.00%	35,950,870.00	-0.32%	35,835,886.00
2. Federal Revenues	8100-8299	2,650,780.00	-78.62%	566,838.00	0.00%	566,838.00
3. Other State Revenues	8300-8599	2,577,069.00	-28.37%	1,845,841.00	-0.01%	1,845,571.00
4. Other Local Revenues	8600-8799	184,656.00	0.00%	184,656.00	0.00%	184,656.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1.00	-100.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		41,363,376.00	-6.81%	38,548,205.00	-0.30%	38,432,951.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,472,559.00		17,442,927.00
b. Step & Column Adjustment				357,704.00		348,858.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(387,336.00)		(263,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,472,559.00	-0.17%	17,442,927.00	0.49%	17,528,785.00
2. Classified Salaries						
a. Base Salaries				5,018,684.00		4,969,021.00
b. Step & Column Adjustment				97,432.00		99,381.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(147,095.00)		(50,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,018,684.00	-0.99%	4,969,021.00	0.99%	5,018,402.00
3. Employee Benefits	3000-3999	10,776,923.00	4.38%	11,248,602.00	3.29%	11,618,710.00
4. Books and Supplies	4000-4999	1,641,077.00	-1.80%	1,611,558.00	0.01%	1,611,716.00
5. Services and Other Operating Expenditures	5000-5999	4,209,438.00	-6.83%	3,921,891.00	0.80%	3,953,122.00
6. Capital Outlay	6000-6999	200,000.00	-95.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	35,710.00	0.00%	35,710.00	0.00%	35,710.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	544,500.00	3.00%	560,835.00	3.00%	577,660.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		39,898,891.00	-0.25%	39,800,544.00	1.39%	40,354,105.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		1,464,485.00		(1,252,339.00)		(1,921,154.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		11,457,621.42		12,922,106.42		11,669,767.42
2. Ending Fund Balance (Sum lines C and D1)		12,922,106.42		11,669,767.42		9,748,613.42
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	2,514,559.38		1,268,702.38		341,852.38
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,643,094.00		3,643,094.00		3,643,094.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,196,967.00		1,194,016.00		1,210,623.00
2. Unassigned/Unappropriated	9790	5,547,486.04		5,543,955.04		4,533,044.04
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		12,922,106.42		11,669,767.42		9,748,613.42

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Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,196,967.00		1,194,016.00		1,210,623.00
c. Unassigned/Unappropriated	9790	5,547,486.04		5,543,955.04		4,533,044.04
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,779,614.11		4,779,614.11		4,779,614.11
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		11,524,067.15		11,517,585.15		10,523,281.15
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		28.88%		28.94%		26.08%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,128.96		1,128.96		1,128.96
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		39,898,891.00		39,800,544.00		40,354,105.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		39,898,891.00		39,800,544.00		40,354,105.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,196,966.73		1,194,016.32		1,210,623.15
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,196,966.73		1,194,016.32		1,210,623.15
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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July 1 Budget
2020-21 Estimated Actuals
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	912,447.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					462,447.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					400,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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July 1 Budget
2020-21 Estimated Actuals
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							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	912,447.00	912,447.00	0.00	0.00

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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	544,500.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					544,500.00	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								

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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	544,500.00	544,500.00		

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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	1,135	1,202		
Charter School				
Total ADA	1,135	1,202	N/A	Met
Second Prior Year (2019-20)				
District Regular	1,202	1,177		
Charter School				
Total ADA	1,202	1,177	2.1%	Not Met
First Prior Year (2020-21)				
District Regular		1,129		
Charter School	1,177	0		
Total ADA	1,177	1,129	4.1%	Not Met
Budget Year (2021-22)				
District Regular	1,129			
Charter School	0			
Total ADA	1,129			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The district has been experiencing a decline in enrollment.

- 1b. STANDARD NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district has been experiencing a decline in enrollment. A demographic study was completed, and staff is evaluating the impact on programs, staffing and the budget.

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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	1,179	1,267			
Charter School					
Total Enrollment	1,179	1,267	N/A		Met
Second Prior Year (2019-20)					
District Regular	1,267	1,243			
Charter School					
Total Enrollment	1,267	1,243	1.9%		Not Met
First Prior Year (2020-21)					
District Regular	1,242	1,187			
Charter School					
Total Enrollment	1,242	1,187	4.4%		Not Met
Budget Year (2021-22)					
District Regular	1,187				
Charter School					
Total Enrollment	1,187				

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The district is experiencing a decline in enrollment as projected in demographic studies conducted in prior years; also, the Pandemic and local wildfires have contributed.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

See above explanation. Staff is evaluating the impact on programs, staffing and the budget.

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3. CRITERION: ADA to Enrollment

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

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	1,202	1,267	
Charter School		0	
Total ADA/Enrollment	1,202	1,267	94.9%
Second Prior Year (2019-20)			
District Regular	1,177	1,243	
Charter School			
Total ADA/Enrollment	1,177	1,243	94.7%
First Prior Year (2020-21)			
District Regular	1,129	1,187	
Charter School	0		
Total ADA/Enrollment	1,129	1,187	95.1%
Historical Average Ratio:			94.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.4%

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	1,129	1,187		
Charter School	0			
Total ADA/Enrollment	1,129	1,187	95.1%	Met
1st Subsequent Year (2022-23)				
District Regular	1,129	1,187		
Charter School				
Total ADA/Enrollment	1,129	1,187	95.1%	Met
2nd Subsequent Year (2023-24)				
District Regular	1,129	1,187		
Charter School				
Total ADA/Enrollment	1,129	1,187	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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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: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,128.96	1,128.96		
b. Prior Year ADA (Funded)		1,128.96	1,128.96	0.00
c. Difference (Step 1a minus Step 1b)		0.00	(1,128.96)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-100.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.00%	-100.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

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4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	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)	34,397,107.88	34,381,705.00	34,381,705.00	34,381,705.00
Percent Change from Previous Year		-0.04%	0.00%	0.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		-1.04% to .96%	-1.00% to 1.00%	-1.00% to 1.00%

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)	35,239,597.88	35,224,195.00	35,224,195.00	35,109,211.00
District's Projected Change in LCFF Revenue:		-0.04%	0.00%	-0.33%
Basic Aid Standard:		-1.04% to .96%	-1.00% to 1.00%	-1.00% to 1.00%
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)

Zero percent growth in property taxes in 2022-23 and 2023-24 is projected based on recommendations from the Napa County Office of Education and the Napa County Assessor's Office due to the impact of the pandemic (and local wildfires). Projected revenue for District of Choice is removed in 2023-24 because 2022-23 is the last year of funding for this program unless extended by legislative action.

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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)	22,429,205.05	26,445,198.79	84.8%
Second Prior Year (2019-20)	24,104,687.19	28,093,572.39	85.8%
First Prior Year (2020-21)	25,021,190.41	29,824,376.24	83.9%
	Historical Average Ratio:		84.8%

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.8% to 87.8%	81.8% to 87.8%	81.8% to 87.8%

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)	26,807,379.00	30,939,873.00	86.6%	Met
1st Subsequent Year (2022-23)	26,725,727.00	30,956,543.00	86.3%	Met
2nd Subsequent Year (2023-24)	27,295,466.00	31,619,833.00	86.3%	Met

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

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

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

Explanation:
(required if NOT met)

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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%	-100.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-110.00% to -90.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-105.00% to -95.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	1,673,363.00		
Budget Year (2021-22)	2,650,780.00	58.41%	Yes
1st Subsequent Year (2022-23)	566,838.00	-78.62%	Yes
2nd Subsequent Year (2023-24)	566,838.00	0.00%	No

Explanation:
(required if Yes)

The budgets for 2020-21 and 2021-22 reflect one-time COVID-19 revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	2,412,502.00		
Budget Year (2021-22)	2,577,069.00	6.82%	Yes
1st Subsequent Year (2022-23)	1,845,841.00	-28.37%	Yes
2nd Subsequent Year (2023-24)	1,845,571.00	-0.01%	No

Explanation:
(required if Yes)

The budgets for 2020-21 and 2021-22 reflect one-time COVID-19 revenue.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	545,142.00		
Budget Year (2021-22)	184,656.00	-66.13%	Yes
1st Subsequent Year (2022-23)	184,656.00	0.00%	Yes
2nd Subsequent Year (2023-24)	184,656.00	0.00%	No

Explanation:
(required if Yes)

Local revenue is budgeted as recieved, and thus only re-occurring revenue is budgeted in 2021-22 and beyond.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	2,539,263.84		
Budget Year (2021-22)	1,641,077.00	-35.37%	Yes
1st Subsequent Year (2022-23)	1,611,558.00	-1.80%	Yes
2nd Subsequent Year (2023-24)	1,611,716.00	0.01%	No

Explanation:
(required if Yes)

One-time expenditures associated with donated funds and COVID-19 relief dollars are removed from the budget beginning in 2021-22.

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

First Prior Year (2020-21)	5,132,701.27		
Budget Year (2021-22)	4,209,438.00	-17.99%	Yes
1st Subsequent Year (2022-23)	3,921,891.00	-6.83%	Yes
2nd Subsequent Year (2023-24)	3,953,122.00	0.80%	No

Explanation:
(required if Yes)

One-time expenditures associated with donated funds and COVID-19 relief funds are removed from the budget beginning in 2021-22.

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)	4,631,007.00		
Budget Year (2021-22)	5,412,505.00	16.88%	Not Met
1st Subsequent Year (2022-23)	2,597,335.00	-52.01%	Not Met
2nd Subsequent Year (2023-24)	2,597,065.00	-0.01%	Met

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

First Prior Year (2020-21)	7,671,965.11		
Budget Year (2021-22)	5,850,515.00	-23.74%	Not Met
1st Subsequent Year (2022-23)	5,533,449.00	-5.42%	Not Met
2nd Subsequent Year (2023-24)	5,564,838.00	0.57%	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)

The budgets for 2020-21 and 2021-22 reflect one-time COVID-19 revenue.

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

The budgets for 2020-21 and 2021-22 reflect one-time COVID-19 revenue.

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

Local revenue is budgeted as recieved, and thus only re-occurring revenue is budgeted in 2021-22 and beyond.

- 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)

One-time expenditures associated with donated funds and COVID-19 relief dollars are removed from the budget beginning in 2021-22.

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

One-time expenditures associated with donated funds and COVID-19 relief funds are removed from the budget beginning in 2021-22.

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7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	38,435,690.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	38,435,690.00	1,153,070.70	1,160,000.00	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)

220

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)	4,737,761.90	5,831,651.11	5,926,014.11
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,393,168.45	6,093,967.73	5,395,523.85
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	10,130,930.35	11,925,618.84	11,321,537.96
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	36,295,430.41	37,401,213.58	39,213,303.21
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)	36,295,430.41	37,401,213.58	39,213,303.21
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	27.9%	31.9%	28.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	9.3%	10.6%	9.6%

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)	1,129,679.85	28,495,243.79	N/A	Met
Second Prior Year (2019-20)	1,141,370.89	30,175,617.39	N/A	Met
First Prior Year (2020-21)	1,177,237.39	30,736,823.24	N/A	Met
Budget Year (2021-22) (Information only)	163,727.00	31,484,373.00		

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)

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9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	5,098,848.00	6,795,531.91	N/A	Met
Second Prior Year (2019-20)	6,530,246.00	7,925,211.76	N/A	Met
First Prior Year (2020-21)	6,530,246.00	9,066,582.65	N/A	Met
Budget Year (2021-22) (Information only)	10,243,820.04			

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)

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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.)	1,129	1,129	1,129
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	39,898,891.00	39,800,544.00	40,354,105.00
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)	39,898,891.00	39,800,544.00	40,354,105.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,196,966.73	1,194,016.32	1,210,623.15
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)	1,196,966.73	1,194,016.32	1,210,623.15

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10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts

(Unrestricted resources 0000-1999 except Line 4):

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	1,196,967.00	1,194,016.00	1,210,623.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	5,547,486.04	5,543,955.04	4,533,044.04
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	4,779,614.11	4,779,614.11	4,779,614.11
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)	11,524,067.15	11,517,585.15	10,523,281.15
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	28.88%	28.94%	26.08%
District's Reserve Standard (Section 10B, Line 7):	1,196,966.73	1,194,016.32	1,210,623.15
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?

Yes

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:

The district projects a deficit due to the impact of the pandemic and local wildfires on property taxes. Property tax growth is budgeted at zero percent. COVID relief funds and a portion of the reserve will be used to offset the deficit in 2021-22 and 2022-23. The district is also working to identify budget reductions if needed in the out-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:

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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)	(3,743,233.25)			
Budget Year (2021-22)	(3,920,122.00)	176,888.75	4.7%	Met
1st Subsequent Year (2022-23)	(4,057,326.00)	137,204.00	3.5%	Met
2nd Subsequent Year (2023-24)	(4,250,049.00)	192,723.00	4.8%	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)	912,447.00			
Budget Year (2021-22)	544,500.00	(367,947.00)	-40.3%	Not Met
1st Subsequent Year (2022-23)	560,835.00	16,335.00	3.0%	Met
2nd Subsequent Year (2023-24)	577,660.00	16,825.00	3.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The transfer out to Fund 14 in the amount of \$50,000, and to Fund 40 in the amount of \$400,000, has been frozen by Board approval until the fiscal outlook relative to property taxes improves.

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

Project Information:
(required if YES)

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S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				0

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2020-21)?		No	No	No

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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)

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S7. Unfunded Liabilities

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

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

S7A. 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

6,397,378.00
6,397,378.00
Actuarial
Jul 01, 2018

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)
a.	395,904.00	395,605.00	395,605.00
b.	288,864.00	288,864.00	288,864.00
c.	234,671.00	234,671.00	234,671.00
d.	21	21	21

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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)

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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	95.2	95.2	95.2	95.2

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:

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?

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

232

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

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

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:

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Certificated (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

Certificated (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)
Yes	Yes	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.):

233

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	50.5	51.5	51.5	51.5

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.

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:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
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?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes

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

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

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)

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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

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:

Yes		

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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.):

235

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	16.5	17.0	17.0	17.0

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%		

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)
Amount included for any tentative salary schedule increases			

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

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

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

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

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

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

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

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

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

236

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?

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

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?

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ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

A6: The district provides benefits up to the family level of Kaiser. The difference between that cap and more expensive plans is paid by the employee.

End of School District Budget Criteria and Standards Review

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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	4,600.00	4,600.00	0.0%
5) TOTAL, REVENUES			4,600.00	4,600.00	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	25,000.00	4,600.00	-81.6%
5) Services and Other Operating Expenditures		5000-5999	115,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	260,000.00	358,036.00	37.7%
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			400,000.00	362,636.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(395,400.00)	(358,036.00)	-9.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(395,400.00)	(358,036.00)	-9.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	753,436.02	358,036.02	-52.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			753,436.02	358,036.02	-52.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			753,436.02	358,036.02	-52.5%
2) Ending Balance, June 30 (E + F1e)					
			358,036.02	0.02	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	358,036.02	0.02	-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	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	539,054.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			539,054.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(0.01)		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			(0.01)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			539,054.01		

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	4,600.00	4,600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,600.00	4,600.00	0.0%
TOTAL, REVENUES			4,600.00	4,600.00	0.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	25,000.00	4,600.00	-81.6%
TOTAL, BOOKS AND SUPPLIES			25,000.00	4,600.00	-81.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	115,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	260,000.00	358,036.00	37.7%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			260,000.00	358,036.00	37.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			400,000.00	362,636.00	-9.3%

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

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

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6/3/2021 1:27:01 PM

28-66290-0000000

July 1 Budget
2020-21 Estimated Actuals
Technical Review Checks

Saint Helena Unified

Napa 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

AR-AP-POSITIVE - (W) - The following Accounts Receivable (9200), Due from Other Funds (9310), Accounts Payable (9500), and/or Due to Other Funds (9610) objects have a negative balance in excess of \$1,000 by resource, by fund:

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3310	9200	-10,830.00

Explanation: The accounts receivable will be cleared at year-end close.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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SACS2021 Financial Reporting Software - 2021.1.0
6/3/2021 2:08:45 PM

28-66290-0000000

July 1 Budget
2021-22 Budget
Technical Review Checks

Saint Helena Unified

Napa County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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