

**Agenda**  
**BIGGS UNIFIED SCHOOL DISTRICT**  
**REGULAR MEETING OF THE BOARD OF TRUSTEES**  
**BOARD ROOM – 300 B Street**  
**June 9, 2021**  
**6:30 p.m. Closed Session**  
**7:00 p.m. Estimated Open Session**

District COVID-19 Protocol

<p>* Guidelines on use of facial coverings – Staff and visitors entering any District building is required to wear a facial covering. Disposable masks will be available.</p> <p>* Guideline on social distancing – Staff and visitors are asked to maintain a minimum of 6 feet between people or wear face covering when not possible.</p>
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**OPEN SESSION**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**
- 4. APPROVAL OF AGENDA**
- 5. APPROVAL OF MINUTES**

Pgs. 4-7      A. May 5, 2021 Regular meeting

**CLOSED SESSION**

1. Public Employment Appointment of Personnel as listed under “Personnel Action” below; Pursuant to Government Code Section 54957
2. Classified, Certificated, Classified Confidential, and Management Personnel Discipline, Dismissal and/or Release; Pursuant to Government Code Section 54957
3. Public Employee Performance Evaluation of Classified, Certificated, Classified Confidential, Management and Superintendent; Pursuant to Government Code Section 54957
4. Litigation; Pursuant to Government Code Section 54956.9
5. Instructions to Board Negotiators, Superintendent and Board Member; Pursuant to Government Code Section 54957.6(a)

If Closed Session is not completed before 7:00 p.m., it will resume immediately following the open session/regular meeting.
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**RECONVENE TO OPEN SESSION**

- 1. ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION**
- 2. PARENT ASSOCIATIONS REPORTS**
- 3. CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS**
- 4. PUBLIC COMMENT**  
Anyone wishing to address the Board on items on or off the agenda may do so at this time. No action may be taken on items that are not listed as Action Items. Comments are limited to 3-5 minutes and 20 minutes each subject matter.

## 5. PUBLIC HEARINGS

- Pgs.8-49 A. LCAP Plan
- Pgs. 50-159 B. 2021/2022 Original Budget

## 6. REPORTS (Pursuant to the Brown Act: Gov. Code 854950 et.seq. - Reports are limited to announcements or brief descriptions of individual activities)

- A. ELEMENTARY SCHOOL PRINCIPAL'S REPORT
- B. HIGH SCHOOL PRINCIPAL'S REPORT
- C. M/O/T AND FOOD SERVICE DIRECTOR'S REPORT
- D. SUPERINTENDENT'S REPORT
- E. CHIEF BUSINESS OFFICER'S REPORT
  - 1. 2021-2022 Original Budget
- F. BOARD MEMBER REPORTS

## 7. CONSENT AGENDA

All matters listed under the Consent Agenda are routine and will be acted upon by one motion and vote. If an item needs further clarification and/or discussion, it may be removed from the Consent portion of the agenda and then be acted upon as a separate item.

- Pg. 160 A. Inter-district Agreement Request(s) for the 2021/2022 school year

## 8. ACTION ITEMS

- A. Superintendent's Evaluation
- Pgs. 161-162 B. Approve Addendum of Lease for Development & Use of Facilities between BUSD and the City of Biggs
- C. Approve Agreement between Biggs Unified and Medical Billing Systems Inc. for one year starting 7/1/2021
- Pgs. 163-166 D. Approve Three Year Contract with Document Tracking Services (DTS) effective June 15, 2021
- Pg. 167 E. Approve Certificated Substitute Salary Schedule & Extra Duty Pay effective July 1, 2021
- Pgs. 168-169 F. Approve Education Protection Account (EPA) expenses
  - The Superintendent recommends approval.
- G. Approve 2021/2022 Designation of CIF Representatives to League
  - The Superintendent recommends approval of the following representatives: Doug Kaelin and Tyler Rutledge
- H. Approve additional 6 hour Instructional Aide position in the SDC classroom effective July 1, 2021

## 9. PERSONNEL ACTION

- A. Approve hiring of Deanna Jones and Katie Cyr as Short-term Summer Lt. Maintenance/Custodian positions.
- B. Accept resignation of Erin Medeiros as H.S. Secretary/Attendance effective June 30, 2021

- C. Approve hiring of Erin Medeiros as H.S. Secretary effective July 1, 2021
- D. Approve hiring of Christine Ryan in the H.S. Secretary/Attendance effective July 1, 2021.
- E. Accept resignation of Kris Scott as Instructional Aide at Biggs Elementary School effective May 18, 2021
- F. Accept resignation of Gretchen Nevens as BHS Spanish Teacher effective June 30, 2021
- G. Approve hiring of Ruby Acevedo in the Biggs Elementary Teacher position for 2021-2022 school year.
- H. Approve hiring of Carlos Mendoza as a walk-on coach for Varsity Football for the 2021/2022 season
- I. Approve Stipend List for the 2021-2022 School Year.

1. BES Lead Teacher	Melissa Green
2. BES Student Coun. Adv.	Javier Solis
3. CJSF Advisor	Javier Solis
4. Chess Advisor (K - 5 <sup>th</sup> Grades)	Tammie Loftin
5. BES Testing Coord. (SBAC)	LaQuita Ulrich
6. Shady Cr. Coord.	Gina Stephens
7. Shady Cr. Teacher (1 of 2)	Gina Stephens
8. CSF Advisors	Vince Sormano

#### **10. INFORMATION ITEMS**

#### **11. FUTURE ITEMS FOR DISCUSSION**

#### **12. ADJOURNMENT**

Notice to the Public: Please contact the Superintendent's Office at 868-1281 ext. 250 should you require a disability-related modification or accommodation in order to participate in the meeting. This request should be received at least 48 hours prior to the meeting in order to accommodate your request.

Minutes  
**BIGGS UNIFIED SCHOOL DISTRICT**  
**REGULAR MEETING OF THE BOARD OF TRUSTEES**  
**May 5, 2021**

**OPEN SESSION**

**CALL TO ORDER** – President Phillips called the meeting to order at 6:33 p.m.

**ROLL CALL - Board members present:** Jonna Phillips, Kathryn Sheppard and America Navarro. Dennis Slusser and Linda Brown were not present.

**PLEDGE OF ALLEGIANCE** – President Phillips lead the Pledge of Allegiance.

**APPROVAL OF AGENDA**

The Board approved the agenda with changes and additions. Removed Action Item 7J – Superintendent Evaluation. Move to the June meeting. Added names of Adam Sharrock and Chris Hall to Personnel Action Item 8G. MSCU (Sheppard/Navarro) 3/0/2

Phillips – Aye          Slusser – Absent          Navarro – Aye          Brown – Absent          Sheppard – Aye

**APPROVAL OF MINUTES**

The Board approved the minutes from the April 14, 2021 regular Board meeting as written. MSCU (Navarro/Sheppard) 3/0/2

Phillips – Aye          Slusser – Absent          Navarro – Aye          Brown – Absent          Sheppard – Aye

The Board adjourned into Closed Session at 6:34 pm

**CLOSED SESSION**

1. **Public Employment Appointment of Personnel as listed under “Personnel Action” below; Pursuant to Government Code Section 54957**
2. **Classified, Certificated, Classified Confidential, and Management Personnel Discipline, Dismissal and/or Release; Pursuant to Government Code Section 54957**
3. **Public Employee Performance Evaluation of Classified, Certificated, Classified Confidential, Management and Superintendent; Pursuant to Government Code Section 54957**
4. **Instructions to Board Negotiators, Superintendent and Board Member; Pursuant to Government Code Section 54957.6(a)**
5. **Litigation; Pursuant to Government Code Sections 54956.9**

**Closed Session was adjourned at 7:00 pm and reconvened to Open Session.**

Staff Present: Doug Kaelin, Superintendent; LaQuita Ulrich, Elementary School Principal; Lorelle Mudd, CBO and Donna Cyr, Admin. Assist. & HR Director

**ANNOUNCEMENT OF ACTIONS TAKEN IN CLOSED SESSION** – President Phillips announced no action was taken in Closed Session. Changes were made to the agenda - Removed Action Item 7J – Superintendent Evaluation - move to the June meeting. Added names of Adam Sharrock and Chris Hall to Personnel Action Item 8G hiring of HS Summer school Credit Recovery.

**PARENT ASSOCIATIONS REPORTS** – Jonna Phillips reminded everyone that Run Around the Rice was on May 23<sup>rd</sup> and that there are 187 registered for the run so far. Everyone is working hard on the event.

**CLASSIFIED SCHOOL EMPLOYEES ASSOCIATION (CSEA) and BIGGS UNIFIED TEACHERS ASSOCIATION (BUTA) REPORTS** - No report for CSEA or BUTA.

**PUBLIC COMMENT:** No public comments.

**REPORTS:**

ELEMENTARY SCHOOL PRINCIPAL’S REPORT:

Principal Ulrich gave the report:

- Replaces State testing this year with i-Ready & IXL diagnostic assessment. Back to CAASPP testing next year.
- All 7<sup>th</sup> & 8<sup>th</sup> grade participated in the suicide prevention training through LivingWorks
- Working on an Intervention Program for next year
- Working on making Independent Study Program a solid program
- Thanked PAWS for bringing in Rojelio Dance – very successful with a large turnout. Students, staff and parents really enjoyed it.
- Planning end of year events and 8<sup>th</sup> grade graduation.

HIGH SCHOOL PRINCIPAL’S REPORT:

Superintendent Kaelin gave the report:

- FFA report – State Conference is being held in May virtually. Silver Dollar Fair is the end of May. Having Market and Showmanship.
- Athletics –Girls Basketball is wrapping up with Senior night tonight and Boys Basketball Senior night is Friday. Softball & Baseball and Track will be in full swing next week.
- State Testing for Juniors is completed.
- Sophomores took part in Monitoring the Future survey – looking forward to analyzing that data.
- Working on Rite of passage on June 8<sup>th</sup>, Staff vs Senior Softball game, 2021-2022 ASB Officer elections, Senior Awards/Scholarship Night on June 2<sup>nd</sup> and Senior trip to Sunsplash on June 8<sup>th</sup>.

M/O/T/, FOOD SERVICE and SUPERINTENDENT’S REPORT:

Superintendent Kaelin gave the report:

- All the new bus drivers are set to drive.
- Grounds / Maintenance workers have been busy getting everything ready for end of year events.
- Starting to look at summer projects.
- Working on all the LCAP reports.
- Independent Annual 2019-2020 Audit Report – Mr. Kaelin thanked Mrs. Mudd for all her hard work on getting the Audit report ready. Mr. Kaelin reviewed the report with the Board and went over the findings. We need to put in place procedures on accounting practices.

BOARD MEMBER REPORTS: Nothing from the Board

**CONSENT AGENDA**

The Board approved the Consent Agenda Items A - C. MSCU (Sheppard/Navarro) 3/0/2

Phillips – Aye            Slusser – Absent            Navarro – Aye            Brown – Absent            Sheppard – Aye

- A. Inter-district Agreement Request(s) for the 2020/2021 school year
- B. Approve Confidential Staff Summer Schedule of four 10 hour days starting June 14, 2021.
- C. Approve Purchase Order & Vendor Warrants for March 1<sup>st</sup> through April 23<sup>rd</sup>, 2021

**ACTION ITEMS**

The Board approved Action Items A – K removing item 7J to the June meeting. MSCU (Sheppard/Navarro) 3/0/2  
Phillips – Aye            Slusser – Absent            Navarro – Aye            Brown – Absent            Sheppard – Aye

- A. Re-Schedule June board meeting to June 9, 2022 and 2<sup>nd</sup> meeting June 23, 2022
- B. Adopt the 2019/2020 Audit Certification
- C. Approve Certificated Salary Schedule for 2021-2022. (TA was approved on May 14, 2019)
- D. Approve Classified Salary Schedule for 2021-2022 school year. (TA was approved on June 7, 2019)
- E. Approve Confidential Classified Salary Schedule for 2021-2022 school year. (TA was approved on June 20, 2019)
- F. Approve Certificated Management Contracts and Salary Schedule for 2021-2022.
- G. Approve Expanded Learning Opportunities Grant Plan
- H. 2020 Consumer Confidence Report (CCR) for Richvale School
- I. Approve Declaration of Need for Fully Qualified Educators

This action allows the District to assign teachers out of their credential subject matter if absolutely necessary. The Superintendent recommends approval.

~~J. Superintendent Evaluation~~ **REMOVED to the June meeting**

- K. Approve BHS Summer School Credit Recovery Program.

**PERSONNEL ACTION**

The Board approved Personnel Action Items A - I. MSCU (Sheppard/Navarro) 3/0/2  
Phillips – Aye            Slusser – Absent            Navarro – Aye            Brown – Absent            Sheppard – Aye

- A. Accept resignation of Amy Smith as BHS Secretary effective at the end of the 2020/2021 school year.
- B. Approve Stipend List for 2020/2021 School Year
  - 1. Sandy Moore as CJSF Advisor - REMOVE
  - 2. Javier Solis as CJSF Advisor - ADD
- C. Approve Stipend List for 2021/2022 School Year
  - 1. Tyler Rutledge – Head Varsity Football Coach
  - 2. Eddie Del Rio – Head JV Football Coach
  - 3. David Espinoza – Asst. JV Football Coach
  - 4. Tim Sheridan – Varsity Girls Basketball Coach
  - 5. Buster Callaway – Varsity Boys Basketball Coach
  - 6. Tyler Rutledge – Athletic Director
  - 7. Rosco Deel – JV Boys Basketball Coach
  - 8. Michelle Felkins – Softball Coach
  - 9. Michelle Felkins – Varsity Volleyball Coach
  - 10. Michelle Felkins – JV Volleyball Coach
  - 11. Gretchen Nevens - CSF Advisor
  - 12. Adam Sharrock - ASB Advisor
  - 13. Wendy Hall – RES Lead Teacher

14. Javier Solis – Varsity Baseball Coach

- D. Approved hiring of Fazila Afzal as the Elementary Counselor for 2021/2022 school year.
- E. Approve an Independent Study Program Position
- F. Approve a K-6 Intervention Teacher Position
- G. Approve hiring HS Summer School Teacher – ***Adam Sharrock and Chris Hall***
- H. Teacher Appreciation Week – May 3 – 7, 2021
- I. Classified School Employee Week – May 16 – 22, 2021

**INFORMATION ITEMS**

- A. LCAP Update – Working on the reports and the goals.

**FUTURE ITEMS FOR DISCUSSION** – America Navarro asked if we had water fountains that could fill students personal water bottles and if not could we look into getting some.

**ADJOURNMENT – 7:28 p.m.**

MINUTES APPROVED AND ADOPTED:

\_\_\_\_\_  
Presiding President

\_\_\_\_\_  
Date

Distribution: Board of Trustees, Superintendent, Elementary School Principal, Financial Officer/Administrative Advisor, BUTA and CSEA Presidents, Student Representative, Student Government Class, Gridley Herald, District Office and Schools for Posting, and Official Record.

# Local Control Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Biggs Unified School District	Doug Kaelin Superintendent	dkaelin@biggs.org (530) 531-3351

## Plan Summary [2021-22]

### General Information

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

Biggs Unified School District is located in Butte County, California, in the town of Biggs. Biggs lies 60 miles north of Sacramento and 20 south of Chico. The school district encompasses 135 square miles, which includes the communities of Biggs and Richvale and is in the heart of a rich agricultural area. Biggs USD has a student enrollment of 548 students. Approximately 20% of the student population is English language learners with the majority having Spanish as the primary language. Approximately 69% of the students qualify for free or reduce lunch program district-wide.

The district’s schools include: Biggs Elementary School (TK-8), Biggs High School (9-12), all in the town of Biggs; Richvale Elementary (1-6) School located in the neighboring community of Richvale.

The district employs a Superintendent, High School Principal and K-8 Principal that oversee Biggs Elementary and Richvale, The district employee's 37 NCLB Highly Qualified Teachers and 40 classified, confidential and non teaching personnel. Professional development provides staff with training focused effective curriculum, instruction and assessment practices. The educational program focuses on student achievement of the state content standards using current state-adopted and district-approved instructional materials. Students have opportunities to participate in three career technical education pathways, after school programs, sports, extracurricular activities and student leadership activities, which broadens their educational experience. Student support services include: special education classes, resource specialist programs, a speech and language program, counseling and psychologist services,. ELD instruction and bilingual instructional aide work with English learners.

Our philosophy guiding the reading curriculum is that children learn to read in different ways, so our approach emphasizes teaching reading through differentiated instruction. Teaching the same concepts and skills in many different ways provides both reinforcement and allows the curriculum to correspond to the learning strengths of each child. Academic performance and a safe and orderly environment are conditions strongly supported by the entire staff and the Board of Trustees. Budget, staffing and program decisions reflect these priorities. The student teacher ratio does not exceed 22 to 1 Kindergarten through third grade, and an average of no more than 25 to 1 in grade four through grade six. Students in grades 6-8 are in a self contained class, while 9-12 are in traditional rotation schedule of 7 periods. the district contracts technology service through Butte County Office of Education. All students have one to one Chromebooks. All technology changes and purchases are outlined in the Districts 5 year technology plan. The entire certificated staff has worked together to design an extensive



research -based coordinated curriculum that defines basic skills, proficiency standards and student performance levels for all grades and all subjects.

In 2020-21 the District completed 8 million dollar modernization project that affected all three campus.

## Reflections: Successes

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

The last year has been difficult for schools nationwide, but despite challenges from Covid-19 Biggs Unified staff has had many successes. Although we do not have the most current information on our school dashboard, we have made significant progress toward former LCAP goals. Teachers have worked together through PLC groups to continue to analyze data. Currently, teachers are working toward choosing essential standards in math and ELA and aligning those most essential standards with their curriculum in order to facilitate learning recovery. This will continue to be maintained throughout this LCAP through the PLC process, data collection and analyzation, and targeting specific standards through classroom RTI and intervention from the K-6 intervention specialists in math and EL.

All stakeholders agree that Biggs Unified has worked hard to better incorporate technology into the classroom. All students now have access to their own chromebook or laptop. The school has provided hotspots for socioeconomically disadvantaged families who did not have access to the internet. We plan to maintain our technology and improve upon it through the next three years by creating a technology plan, continuing to provide devices for students in grades TK-12. Teachers have also advanced in their technology skills through learning google classroom and other technology programs and stakeholders have much appreciated the success we had transitioning to distance learning through technology. We plan to continue the use of many of these programs, including other ones as part of our technology plan for the next three years.

Stakeholders also agree that the way we handled our breakfast and lunch program during the past year was a success. We gave free lunch and breakfast to all students everyday throughout the year. We also provided snacks for all students on campus to help make sure that our socioeconomically disadvantaged students were not hungry and could focus on learning. We plan to continue to provide free and reduced lunch for those students who are socioeconomically disadvantaged.

We also have successfully started the implementation of anew standard aligned curriculum in social studies in grades 4-12. We have piloted science programs in k-8 and are planning on implementing “Amplify” next year. The new programs are standard aligned and will help us progress in raising test scores. We also plan on piloting and implementing new social studies curriculum in grades K-12.. This will continue to help students improve on reaching their standards and improving individual and schoolwide test scores.

The district continues to maintain a very high graduation rate and is proud that no student has been expelled from the district in three years. Biggs High School continues to offer three CTE pathways that are articulated with the local community college.

## Reflections: Identified Need

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

The California State Dashboard did not indicate performance for the 2020 school year due to the nationwide pandemic. Going back to the 2019 Dashboard, there are three areas of concern. Chronic Absenteeism is one indicator in which Biggs Unified is in the “RED” with 24% chronically absent which increased 6.7% from the previous year. The most pressing concern is students can not learn if they are not in school. In the 2019-2020 school year a PLC group was held to address this specific issue and recommended an attendance incentive program that would target students who are socioeconomically disadvantaged, but appeal to all students. Biggs is planning on implementing a new attendance incentive for the 2021-2022 school year. The California State Dashboard also indicated an “RED” for mathematics at 96.2 points below standard. Further concerning is Socioeconomically Disadvantaged student are 114.3 point below standard and Hispanic students are 124.5 below standard. To address this issue, we will hire a math coach and help teachers analyze the data to implement a math RTI

program for the 2021-2022 school year. The district will also hire a intervention teacher for K-6.

Even though we don't have current data for the California State Dashboard, we can safely assume that one of our most significant needs is to address learning recovery due to loss of time in the classroom during the COVID-19 pandemic. Teachers will receive training on how to implement learning recovery strategies. Offering afterschool tutoring and the hiring of a K-6 intervention teacher will also help address student learning. Collaboration time for teachers within grade levels will help in the learning recovery process. Expanding our afterschool program will benefit families and provide additional instruction and tutoring to also aid in learning recovery. Students have also suffered socially and emotionally from the pandemic.

Teachers will receive training and curriculum for social emotional learning. A fulltime counselor at the elementary level with added contractual days will help address the most pressing social and emotional needs for individual students. All of these actions should also improve not only attendance, but should improve student performance in math and ELA.

Lastly the dash board indicated a concern with the % of students graduating that are College and Career ready.

## LCAP Highlights

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

There are many items on the LCAP that will continue from our past goals. We will continue to maintain credentialed and appropriately assigned teachers. Emphasis on PLC group collaboration within grade levels and vertically to analyze data, choose essential standards, and implement RTI in order to improve test scores will continue. In addition to having an intervention specialist for K-6, we are also looking forward to hiring a independent study teacher for those who wish to remain on distance learning. We plan to maintain our standards aligned curriculum in ELA, and math, while adopting science and social studies. We will implement a new standards aligned program in science through grades K-12.

Many of our programs at Biggs Unified have been highly successful and popular. We will continue with our extra curricular athletic programs, FFA , chess and ASB activities.

We have planned to gain support and inform parents of our new science program and the NGSS standards by beginning to host a science night. We also plan to continue providing students with their own chromebooks or laptops and are excited about creating a new technology plan. In order to improve attendance we also are beginning a schoolwide attendance program to help improve our chronic absenteeism and motivate students to come to school. We will continue to provide bussing in order to help support socioeconomically disadvantaged students and to help students come to school. The district will continue to provide programs outside of the district for students with special needs and provide transportation students to those programs. Maintaining an elementary school counselor on site is something that we will continue to provide, however, we are hoping that adding additional days to be able to make the counselor available more days a week for students and after school hours. We also are planning to implement a social emotional learning program to help students with their social and emotional skills, especially as many students have experienced trauma as a result of COVID-19. We also are planning to help aid learning recovery by providing after school tutoring and more para-professions in the classroom, and a summer school program. Teachers are working hard on selecting essential standards and aligning them with their curriculum. This process will continue next year through collaboration and daily instruction. The district also plans to continue with events like "Night of the Star", Scholarship Night and other events to showcase the district and outstanding students.

## Comprehensive Support and Improvement

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

### Schools Identified

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

NA

### Support for Identified Schools

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

NA

### Monitoring and Evaluating Effectiveness

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

NA

# Stakeholder Engagement

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

Stakeholder Engagement was integral to the process of development of the LCAP. Here is a timeline of the stakeholder engagement process.

Each board meeting agenda has a standing item to discussed LCAP process and meeting updates.

Classified Staff: A survey was conducted in March, 2021

Certificated Staff: A survey was conducted in March, 2021

Students: A survey was conducted in March 2021

Parents: A survey was conducted in March 2021

Parent community meeting was held in April 2021

BUSD teacher meeting was held in April 2021

BUSD teacher meeting was held in June 2021

ELAC parent meeting April-May 2021

Foster/Group home meeting May 2021

SELPA: May 24, 2021

Public Hearing: June 9, 2021

Approval: June 29, 2021

A summary of the feedback provided by specific stakeholder groups.

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

Stakeholder input played an integral part in the creation of this LCAP. We used data from surveys given to all stakeholders, the Healthy Kids Survey, California State Dashboard, and local indicators. Based on the input from all stakeholders we will be focusing many of our actions on learning recovery and meeting the social emotional needs of the students. Last year's pandemic caused learning loss and emotional stress for our students and all stakeholders agree that meeting those needs should be our priority. To meet those needs we have planned actions to hire an intervention teachers K-6, create math benchmark assessments, increase paraprofessionals in the classroom, and explore after school instruction and tutoring programs. We also are increasing our opportunities for professional learning communities to collaborate over intervention and learning recovery. In order to meet our students emotional needs, we planned actions to implement social emotional learning school wide. We also intend to continue to provide on-site counseling to meet the emotional needs of students and hope to be able to expand the counseling opportunities within the course of this LCAP. In addition, our school has transitioned to using technology in the classroom . All stakeholders agree that maintaining one to one technology and creating a technology plan should also be a priority, and that was integral to our creating actions toward a technology plan. We have also made plans to add filling stations for students' water bottles and improve the facilities by adding shad structures. Based on the data from the California State Dashboard, we plan to implement a school wide

attendance incentive program to motivate students to come to school. This program was specifically targeted to meet the needs of our high socioeconomically disadvantaged population, though it benefits the whole district. We finally have completed a modernization projects at each school site. Many actions remain from the past LCAP. We will continue to provide ELD training and coordination for our ELD/Intervention specialist. We also will continue to provide home to school transportation, school surveys, and ELA intervention. The district realizes that math scores need to improve and are hopeful that a math coach will help teachers provide lesson that will engage students. Stakeholders have ask they we increase activities and clubs to offer an array of after school events that are connected to the school.

# Goals and Actions

## Goal

Goal #	Description
1	Biggs Unified School District will provide conditions of learning that will develop College and Career Ready students.  Priority 1, 2 and 7

An explanation of why the LEA has developed this goal.

Biggs Unified District Mission Statement states that, "...It is the mission of Biggs Unified to encourage, guide, and support all students to reach their highest potential and become successful lifelong learners." The first step to becoming a successful life longer is to be prepared students for high school and to become college and career ready students. Stakeholder input also led to the development of this goal because making sure students are ready for the next grade level and high school is part of helping students to eventually become college and career ready. We plan to accomplish this by continually ensuring properly credentialed and appropriately assigned teachers, implementing a new science curriculum in grades k-12 and piloting a social science curriculum K-12, providing professional development for teachers in all subject areas, providing access to devices, creating a new technology plan, improving our campus by adding filling stations, shad structures, play ground equipment and improving our athletic fields. We plan to add an intervention teachers to address learning loss and a independent study teacher. SEL needs by providing SEL curriculum and increasing access to a school counselor at elementary level. Provide transportation for students to and from school and to special needs programs.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
1A - teachers properly credentialed and appropriately assigned Source: SARC	98%				100%
1B - access to standards aligned	100%				Maintain 100%

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
instructional materials Source: SARC/Williams visit					
1C - Facilities maintained in good repair Source: Facilities Inspection	Good Rating				Maintain good rating
2A - Implementation of State Standards Source: Local Indicator Tool Priority 2	Beginning Development (2) on instructional materials in science  (3-5) on providing professional learning in math				Full Implementation and Sustainability (5)  Full Implementation and Sustainability
7A - Access to and enrolled in a Broad Course of Study  Source: Daily Instructional Schedule	100%				100%
7B/7C - Programs and services developed and provided to unduplicated students and students with exceptional needs	5 days a week (elementary)				5 days a week

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Source: Counseling Schedule					

## Actions

Action #	Title	Description	Total Funds	Contributing
1	Certificated Staff	Maintain fully credentialed and appropriately assigned teachers. All teachers tk-8th grade have multiple subject credentials. Teachers in grades9-12 have single subject credentials in math, science, social studies, English, Spanish and P.E. CTE teacher have CTE credentials. Provide new teachers with BTSA programs to clean credentials		Yes
2	Standards aligned instructional materials	Purchase consumables for ELA/ELD k-12,and social studies k-12 Preview k-12 social studies curriculum with the goal of piloting a new curriculum in the next few years. Implement “Amplify” NGSS curriculum in grades k-12.		No
3	Increase engagement and awareness of NGSS	Host a science night for families to increase engagement and awareness of NGSS Evaluate opportunities for cross curricular connections to NGSS	\$1,000.00	No
4	Technology	Maintain a 1 to 1 ratio with devices.  Create and Implement a technology plan including infrastructure, licensing, and computer programs	\$70,000.00	No



Action #	Title	Description	Total Funds	Contributing
5	Internet Access	Purchase hotspots for students without internet access	\$3,000.00	Yes
6	Professional Development for Science and Math	Professional development will be provided for implementation of the new NGSS Science curriculum “Amplify” and Math standards aligned curriculum.		
7	Support and professional development for teachers to teach standards based curriculum.	<p>Teachers will participate in PLC groups within the district. They will have vertical planning time to refine prerequisite skills for essential standards. They will match curriculum with prerequisite skills and develop scope and sequence.</p> <p>They will also benefit from other countywide professional development opportunities offered through Sutter County Superintendent of Schools that focus on ELA/ELD, math, science, and history/social science.</p> <p>Additionally, Butte County Superintendent of Schools will provide site support teachers in all content areas. Outside vendors will also provide professional development and support for teachers in teaching standards based curriculum.</p>		
8	Using data to meet student needs	Re-evaluate the need based on the next dashboard release to determine what progress has been made, or if this student group continues to need more intensive support. Analysis of this data will take place within grade levels and within our professional learning communities		
9	Counseling Support	Fund a fulltime counselor with 15 extra days at elementary level for student support		

Action #	Title	Description	Total Funds	Contributing
10	SEL Curriculum	Provide SEL Curriculum to support all students		
11	Family Literacy Night	Family Literacy Night and Scholastic Bookfair to provide free books for socioeconomically disadvantaged students and increase enthusiasm for reading.		
12	Facilities	Purchase filling stations  Purchase shade structure for elementary and middle schools Replace TK-K playground structures  General up keep to facilities including athletic fields		
13	Independent study	Fund online independent study program (Accelus)		
14	Get Focused - stay Focused curriculum for high school	Purchased Get Focused curriculum for high school -8th grade for student goal setting and career exploring		

## Goal Analysis [2021-22]

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

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

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

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

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

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

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

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

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

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

# Goals and Actions

## Goal

Goal #	Description
2	Biggs Unified School District will plan programs, develop plans, and provide data from assessments that will maximize pupil outcomes. Priority 4 and 8

An explanation of why the LEA has developed this goal.

Research shows that data driven instruction leads to improved student achievement and progress toward California state standards. Based on stakeholder input and current research, Biggs Unified developed this goal. In order to reach our desired outcome for 2023-24 teachers will continue to give benchmark assessments to students three times a year and analyze data within grade levels and with the site principals to improve student achievement toward California state standards. The elementary student intervention teacher will provide intervention for struggling students and the ELD specialist will provide service to EL's in order to improve student performance. We will hire a math coach to help teachers create a math district assessment, analyze data, and work with individual struggling students. Teachers will work within PLC groups to analyze the data from district benchmarks in order to provide RTI for students in reaching the California State Standards. Our ELD specialist will continue to analyze data, share it with classroom teachers, provide additional support and work toward reclassifying at least five additional students in the next few years. Teachers will receive collaboration time, and professional development in order to bring students closer to reaching the standards in ELA and math.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
4a - Statewide Assessments Source: Dashboard - Academic Indicator	Fall 2019 Dashboard BES ELA: Yellow, 50.4 points below standard BES Math: Orange, 98.3 points below standard BHS ELA: Yellow 6.6 points below standard				BES ELA: At Standard BES Math: At Standard  BHS ELA: 5.5 above Standard BHS Math: At Standard

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	BHS Math: Red 135 points below standard				
4E - EL's who make progress toward English proficiency Source: ELPAC	25% of EL students moved from 2A to 2B				Increase 40% of EL's moving levels
4F - EL Reclassification Rate Source: Reclassification Policy	15% of students were reclassified				20% students reclassified
8 - Local Data Source: ELA District Benchmark Assessments k-5 Wonders, 6-8 StudySync Math: Star Math	Benchmark assessment ELA 40% met or exceeds standards Benchmark assessments for math 30% met or exceeds standards  Benchmark assessments for math 30% met or exceeds standards				60% ELA students met or exceeded standard on district wide benchmark  50% Math students
Collage/Career	BHS 24.1 % of all seniors are college/career ready				75% of all students are college - career ready

## Actions

Action #	Title	Description	Total Funds	Contributing
1	Assessment Data Analyzation	Teachers will analyze assessment data both individually and within grade level groups and use the results to guide classroom instruction, monitor student needs, and plan for appropriate interventions ELA specialist and math specialist will help teachers analyze data within grade level groups and drive instruction to aid in learning recovery		
2	District wide benchmark plan and schedule for ELA.	Kindergarten–5th Grade teachers will administer identified assessments (Unit 1, 3, and 5) and performance tasks (Unit 2 and 4) in Benchmark 6th–12th Grade teachers will administer district created StudySync assessments three times a year Common testing protocol will be established and followed Teachers will track baseline data on a common tracking sheet		
3	District wide benchmark assessment plan and schedule for math	Teachers will analyze all assessment opportunities in the math programs and create a comprehensive assessment plan. Common testing protocol will be established and followed.		
4	Intervention Specialists/math coach	Hire an ELA/ Math Intervention specialist for K-6th Contract a math coach K-12	\$194,949.00	No
5	ELA Intervention	Continue to evaluate the daily schedule to ensure students are receiving pull out intervention at optimal times Teachers will continue to work with the district and principals to analyze ELA CAASPP data, determine growth targets (if available), identify trends, and plan for instruction that matches the rigor and demands of the state assessment.	\$3,800.00	

Action #	Title	Description	Total Funds	Contributing
6	Math Intervention	District will create an intervention program for struggling math students. Evaluate the daily schedule to ensure students are receiving pull out intervention at optimal times and placed in correct math level at the high school	\$3,800.00	
7	Additional Classroom Support	Provide more paraprofessionals within classrooms to provide more one on one support and help aid in learning recovery. Provide extra support to SDC classroom.	\$40,000.00	
8	ELD support	Students will continue to receive improved Designated ELD services from a credentialed teacher 30 minutes per day, 5 days per week. Teachers will be provided EL data for every EL in their class in order to provide improved Integrated and Designated ELD services Long Term English Learner (LTEL) students and students at risk of becoming LTEL will be identified. A plan of support will be created, the student monitored, and data shared among the classroom teacher and ELD teacher. Maintain ELD/Intervention teacher in order to provide improved Designated ELD services The ELD teacher will collaborate with the Butte County Superintendent of Schools Title III Coordinator and other ELD teachers in Butte County on best practices and lesson design. Reclassification Policy will be updated to include data from local assessments	\$120,000.00	

## Goal Analysis [2021-22]

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

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

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

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

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

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

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

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

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

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



# Goals and Actions

## Goal

Goal #	Description
3	Biggs Unified School District will promote student engagement and a school culture conducive to learning  Priority 3, 5, and 6

An explanation of why the LEA has developed this goal.

Student engagement is necessary for student success. Biggs Unified Mission statement is, “Through quality instruction and shared responsibility, all students will have the opportunity to achieve success and become responsible, participating citizens.” Engagement and a culture conducive to learning are necessary components to quality instruction and the opportunity to achieve success for all students. Stakeholders also agree that promoting student engagement and a school culture conducive to learning is a top priority for Biggs Unified Schools.

Our school provides free transportation to help all students and transportation to special programs. We plan to provide tutoring services, summer school and additional paraprofessionals to help improve student engagement and a culture conducive to learning. We have created a school wide incentive program that targets our socioeconomically disadvantaged population by recognizing small improvements, and providing incentives that will motivate students to attend school. We also will continually solicit feedback from all stakeholders.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
3a - Efforts to seek parent input Source: Parent, student, and staff surveys Local Indicator 3	40 % Parents respond to staff Google forms We have an open door policy, active parent club and site council.				75 % participation in Google form surveys. Continue to have an open door policy, active parent club, site council and CTE advisory group

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
3b - Efforts to seek parent input of unduplicated pupils Source: Surveys	Surveys are provided in multiple languages if needed to parents of unduplicated pupils				Maintain survey access in multiple languages if needed for parents of unduplicated pupils
3c - Efforts to seek parent input of students with exceptional needs. Source: Survey for RSP students	Provide a survey to parents of onsite RSP students and county operated programs off site in multiple modalities: pencil/ paper, access to school computer, and google forms.				Maintain survey in multiple modalities for parents of onsite RSP students and county operated programs off site
5a - Attendance Rates Source: P2 Attendance report	89.2%				95%
5b - Chronic Absenteeism Rates Source: Dashboard - Chronic Absenteeism Rate Indicator	BES 24% Chronically absent 29.% Socioeconomically disadvantaged chronically absent 34.% Students with Disabilities 26% Hispanic students  BHS 22% Chronically absent				10 % Chronically absent 10% SED 15% Students with Disabilities 10% Hispanic students

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	23% Socioeconomically disadvantaged 31 % students with Disabilities 24% Hispanic students				
5c - Middle School Drop Out Rate  Source: CALPADS	0 students				Maintain 0 students
6a - Suspension Rates Source: Dashboard-Suspension Rate Indicator	1.2% Percent Suspended				Maintain 1.2% Suspended
6b - Expulsion Rates Source: CALPADS	0 students				Maintain 0 students
6c - sense of school safety and connectedness Source: Local Survey CHKS	72 % of parents believe school is safe 61% of 5th grade students feel school is safe 65 % of 7th grade students feel school is safe 69% of 9-12 grade students feel school is safe				75% of Parents believe school is safe 75% of 5th grade students feel school is safe 75% of 7th grade students feel school is safe 75% of parents feel connected to the school.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	68% of parents feel connected to the school				

## Actions

Action #	Title	Description	Total Funds	Contributing
1	Student/Parent Engagement Surveys	Continue to administer a parent, student, staff survey in the spring. Analyze results and share with stakeholder groups. Administer Healthy Kids Survey and share results with stakeholders	\$500.00	No
2	Suspension	Analyze suspension data on the dashboard and plan as needed based on results. Continue utilizing in-house suspension for students when appropriate	\$8,000.00	Yes
3	District school attendance/tardy incentives	Implement a district wide attendance incentive to recognize improvement in attendance and tardiness. This incentive includes a monthly raffle for all students with no unexcused absences or tardies, recognition by sending letters home to parents of students who improve their attendance each month, and a monthly treat for each class per grade who has the best attendance. Provide financial incentive for high school students on a weekly bases per grade level	\$10,000.00	No
4	Home to school transportation - special program transportation	Provide home to school transportation to be sure that students attend school and special programs		

Action #	Title	Description	Total Funds	Contributing
5	Tutoring	After school tutoring for all students		
6	Extra curricular activities	Provide after school sports, FFA, chess and other programs for students		
7	Parent/student communications	Catapult K12 web hosting parent - student communications	\$4,300.00	No

## Goal Analysis [2021-22]

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

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

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

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

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

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

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

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

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

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

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

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

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

## Required Descriptions

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

Biggs School District offers a variety of programs and support specifically for English learners, low income students and foster youth. The district also offers services and programs that are aligned with LCAP goals that serve all students such as: training and preparation of all teachers, services, and intervention and remediation options. Implementation of these practices will not only have an impact on the learning environment and the climate of the school as a whole but will also have a significant impact on the targeted subgroups. The district recognizes that, while these funds are generated in order to serve the focus students, some services may, as the needs arise, be utilized for students outside the focus subgroups. While the majority of students served will be focus students, there may be other students in need that the district does not want to ignore. By providing the services identified without limitations, Biggs Unified will best serve all students, especially focus students. The full list of expenditures is aligned with the goals of the Local Control and Accountability Plan and addresses the needs of our district's English learners, low income students and foster youth. Biggs Unified Schools has fully credentialed teachers tk-12 to provide access for unduplicated students to a quality education. All instructional materials are standards aligned in order to provide our unduplicated students with quality instruction. Teachers also have access to countywide professional development for instruction and curriculum, and additional collaboration time to implement essential standards to help unduplicated and all students progress toward meeting the state standards. We have hired intervention teacher for ELA/ math to provide more support for our unduplicated pupils and support for all students who need iK-6th grade. The hiring of additional para professionals in the classroom will help provide additional one on one support for our unduplicated pupils and all students and special needs students. We are implementing a district wide technology plan with a one to one ratio of devices. This provides computer access for all students, especially our socioeconomically disadvantaged population who might not otherwise have access to these devices We also provide a family literacy night and book fair. This was designed with our socioeconomically disadvantaged students in mind. We will give out free books at each activity and our PAW's parent group provides a gift certificate of \$5 to give each student a free book from the book fair. In addition we will provide a science night in order to promote enthusiasm for the NGSS standards. While benefiting all students, it will provide opportunities that our unduplicated population

might not otherwise have access to. One of the biggest concerns within our school is our students with social emotional health needs. We are providing access to a school counselor and a schoolwide social emotional curriculum. All students will benefit from these services, but these programs will provide access for unduplicated pupils who might not otherwise have these available. We will continue to provide in house suspension in order to promote a safe school and learning environment for all students. This benefits all students, but helps our unduplicated populations be able to have a safe learning environment in order to have access to a quality education. Brittan school also provides snacks at recess for all students in order to make sure all students are fed. We provide home to school transportation to make sure that students attend school. We are improving our parking lot and bus drop off in order to make coming to school safer and more convenient. This targets socioeconomically disadvantaged students who are chronically absent, but benefits all students. We also have created an attendance program that targets our socioeconomically disadvantaged population in an effort to promote better attendance. The program will benefits all students.

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

Biggs Unified School District provides ELD support specifically for English Language Learners. Kindergarten through 12th grade EL students will continue to receive support, student monitoring, and targeted intervention by their classroom teacher and ELD teacher. Monitoring EL data will continue to take place through the ELD teacher to guide instruction and provide intervention. The ELD teacher will continue to be provided professional development by the Butte County Superintendent of Schools Title III Coordinator and other ELD teachers in Butte County on best practices and lesson design. All classroom teachers at Biggs Unified school will receive training on targeted ELD intervention and best instructional practices. Biggs Unified school also considered the needs of our socioeconomically disadvantaged students. Hot spots are available for families without the internet who do not have connectivity. School T-shirts, field trips, our sixth grade science camp, and other extra curricular activities can be paid for by the district if a student has a financial need. These practices and goals are provided only for our unduplicated student groups.

## Total Expenditures Table

LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
\$459,349.00				\$459,349.00

Totals:	Total Personnel	Total Non-personnel
Totals:	\$370,549.00	\$88,800.00

Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1	English Learners Foster Youth Low Income	Certificated Staff					
1	2	All	Standards aligned instructional materials					
1	3	All	Increase engagement and awareness of NGSS	\$1,000.00				\$1,000.00
1	4	All	Technology	\$70,000.00				\$70,000.00
1	5	Low Income	Internet Access	\$3,000.00				\$3,000.00
1	6		Professional Development for Science and Math					
1	7		Support and professional development for teachers to teach standards based curriculum.					
1	8		Using data to meet student needs					
1	9		Counseling Support					
1	10		SEL Curriculum					
1	11		Family Literacy Night					
1	12		Facilities					
1	13		Independent study					
1	14		Get Focused - stay Focused curriculum for high school					
2	1		Assessment Data Analyzation					
2	2		District wide benchmark plan and schedule for ELA.					



Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
2	3		District wide benchmark assessment plan and schedule for math					
2	4	All	Intervention Specialists/math coach	\$194,949.00				\$194,949.00
2	5		ELA Intervention	\$3,800.00				\$3,800.00
2	6		Math Intervention	\$3,800.00				\$3,800.00
2	7		Additional Classroom Support	\$40,000.00				\$40,000.00
2	8		ELD support	\$120,000.00				\$120,000.00
3	1	All Students with Disabilities	Student/Parent Engagement Surveys	\$500.00				\$500.00
3	2	English Learners Foster Youth Low Income	Suspension	\$8,000.00				\$8,000.00
3	3	All	District school attendance/tardy incentives	\$10,000.00				\$10,000.00
3	4		Home to school transportation - special program transportation					
3	5		Tutoring					
3	6		Extra curricular activities					
3	7	All	Parent/student communications	\$4,300.00				\$4,300.00
4	1	All						
4	2	All						

**Contributing Expenditures Tables**

Totals by Type	Total LCFF Funds	Total Funds
<b>Total:</b>	\$11,000.00	\$11,000.00
<b>LEA-wide Total:</b>	\$11,000.00	\$11,000.00
<b>Limited Total:</b>	\$0.00	\$0.00
<b>Schoolwide Total:</b>	\$0.00	\$0.00

Goal	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
1	1	Certificated Staff	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools Specific Schools: K-6		
1	5	Internet Access	LEA-wide	Low Income	All Schools	\$3,000.00	\$3,000.00
3	2	Suspension	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$8,000.00	\$8,000.00

**Annual Update Table Year 1 [2021-22]**

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

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

# Instructions

[Plan Summary](#)

[Stakeholder Engagement](#)

[Goals and Actions](#)

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

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

## Introduction and Instructions

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

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

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

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

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

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

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

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

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

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

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

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

# Plan Summary

## Purpose

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

## Requirements and Instructions

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

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

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

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

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

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

# Stakeholder Engagement

## Purpose

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

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

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

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

## Requirements and Instructions

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

### Local Control and Accountability Plan:

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

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

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

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

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

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

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

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

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

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



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

## Goals and Actions

### Purpose

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

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

### Requirements and Instructions

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

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

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

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

### ***Focus Goal(s)***

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

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

### ***Broad Goal***

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

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

### ***Maintenance of Progress Goal***

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

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

### ***Measuring and Reporting Results:***

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

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

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

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

Complete the table as follows:

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

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

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

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

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

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

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

**Goal Analysis:**

Enter the LCAP Year

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

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

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

### **Purpose**

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

### **Requirements and Instructions**

This section must be completed for each LCAP year.

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

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

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

**Required Descriptions:**

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

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

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

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

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

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

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

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

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

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

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

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

## **For School Districts Only:**

### **Actions Provided on an LEA-Wide Basis:**

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

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

### **Actions Provided on a Schoolwide Basis:**

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

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

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

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

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

## Expenditure Tables

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

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

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

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

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

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



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

# Biggs Unified School District

300 B STREET, BIGGS, CALIFORNIA 95917  
(530)868-1281

Doug Kaelin  
Superintendent

## Budget Narrative

The 2021/2022 Budget for Adoption is based on the latest Governor's May Revision Proposal which has changed positively from the original proposal in January. Governor Newsom has proposed that the state direct \$121.7 billion to all K-12 to education programs, the highest level of funding in California's history. Per pupil funding is also at the highest level ever, totaling \$13,977 per pupil in Proposition 98 general fund.

The governor's budget included a compounded cost of living adjustment of 3.84%, representing a 2020-21 cost of living adjustment of 2.31% and a 21-22 costing of living adjustment of 1.5%. At the May revise, the 2021-22 cost of living adjustment was updated to 1.7% for a new compounded cost of living adjustment of 4.05%. Additionally, the May Revision included a \$520 million Proposition 98 general fund increase of 1% to the base funding. Combined with the previous cost of living adjustments, resulted in a grown of 5.07% over 20-21 levels.

The following assumptions were used to develop the 2021/2022 Budget for Adoption:

### **ENROLLMENT**

Enrollment projections for 2021/2022 and the two out years will remain the same as the second interim. It is projected the BUSD will continue to have declining enrollment.

	2021/22	2022/23	2023/24
Elementary	360	356	341
High School	168	139	136

### **REVENUE**

As stated, with the increased COLA related to LCFF, LCFF funding is projected to increase by \$319K. Total Federal dollars will decreased by \$535K primarily due to the CARES act funds being fully expended in 20/21. State dollars are projected to increase by \$488K as a result of the In Person Instruction Grant and Expanded Learning Opportunities Grant issued in 2021. The total grant amount for IPI is \$202,883 with \$101,441 received and recognized to date. The total grant amount for ELO is \$420K with \$210K received and recognized to date.

### **EXPENDITURES**

STRS and PERS rates have been adjusted to reflect the updated amounts from 2020/21. Negotiated increases and employee step and column advancements are included in the budget.

The salary and benefit costs account for 75% of the total expenditures in the 2021/2022 budget. There are reductions in supply and operational expenses.

\$116K was added to the budget for Debt Services payments for the Bleacher project. The indirect cost rate increased to 12.38% up from 9.63% in the previous year. Special Ed Billbacks also increased by \$80K for the current budget year.

### **DEFICIT SPENDING**

The District is currently budgeted to have a net increase in 2021/2022 and in 2022/23. However, due to the budgeting 'cliff' that is expected in 2023/24, the deficit spending is projected at \$100K. The budget 'cliff' is a result of the ADA being held harmless again in 2021/22 and the actual ADA being applied in 23/24. Combined with ongoing enrollment decline and increasing PERS/STRS, it is only a matter of time before there is impact on BUSD reserves. It is highly recommended that expenditure reduction continue to be considered.

### **FUND BALANCE/RESERVES**

Based on updated LCFF Calculation projections for 2023/24, significant reduced funding is anticipated. As a result of the reduction in LCFF funding in future years and continued enrollment decline, the Multi-Year Projection (MYP) shows deficit spending of \$100K in 2023/24. Hopefully this MYP is the worst case scenario, but it is evident that the District will need to begin discussions about how to reduce on-going expenditures in the very near future.

### **CASH DEFERRALS**

The Governor's May Revised Budget calls for the return of cash deferrals. Cash deferrals were used during the Great Recession to implement state-level budget cuts and/or to improve the state's cash position. If the Governor's deferral proposal is approved as part of the State's final budget, the District's June 2021 LCFF principal apportionment will be deferred to July 2022. The attached cash flow projection indicates that the District will not need to borrow funds due to the proposed cash deferral.

### **BUDGET REVISE**

Under normal circumstances the next budget review would occur at 1<sup>st</sup> Interim in December. However, per Education Code 42127(h): Not later than 45 days after the Governor signs the annual Budget Act, the school district shall make available for public review any revision in revenues and expenditures that it has made to its budget to reflect the funding made available by the Budget Act. If necessary, BUSD will use this mechanism for a budget revise. At this time, we are expecting to revise the Certificated Substitute Salary Schedules and Extra Duty Pay. Those increases will be reflected in the adjusted budget and multiyear projections.

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: Biggs Unified School District  
Date: June 04, 2021

Place: Biggs Unified School District  
Date: June 09, 2021  
Time: 07:00 PM

Adoption Date: July 16, 2021

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

Contact person for additional information on the budget reports:

Name: Lorelle Mudd

Telephone: 530-868-1281 ext. 8102

Title: CBO

E-mail: lmudd@biggs.org

### Criteria and Standards Review Summary

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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:	May 06, 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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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

District: Biggs Unified School District  
 Projected Cash Flow Report  
 Year: 2021-2022  
 Budget Used: Original Budget updated details  
 6/22/2021

Object	July	August	September	October	November	December	January	February	March	April	May	June	TOTAL
A. BEGINNING CASH	\$2,485,760	\$3,269,140	\$3,124,643	\$3,124,608	\$2,989,125	\$2,385,744	\$3,340,710	\$2,627,916	\$2,496,878	\$2,275,778	\$3,104,436	\$2,856,552	\$0
B. REVENUES													
PY Adjust	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Tax	0	0	0	0	0	1,196,217	0	0	0	1,196,217	0	0	2,392,434
State Aid LCFF	433,358	433,358	433,358	433,358	0	0	173,943	196,456	196,456	196,456	196,456	0	2,692,589
Misc Funds													0
EPA	0	0	303,580	0	0	303,580	0	0	303,580	0	0	303,580	1,214,320
Federal Revenues	0	0	75,949	62,967	13,053	0	301,329	0	0	74,401	136,495	18,748	682,942
Other State Revenues	0	65,137	109,183	0	0	113,134	103,524	314,861	0	107,309	146,479	0	959,627
Other Local Revenues	19,659	62,115	35,852	36,130	6,249	37,852	1,720	49,186	0	0	4,048	101	253,013
Other Local Revenues - Intere	0	0	0	0	0	0	0	0	0	0	0	0	0
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
In Lieu	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable	696,350												
TOTAL REVENUES	1,149,367	560,610	957,922	532,456	19,302	1,650,683	579,916	560,503	500,036	1,574,383	483,478	322,429	8,194,935
C. EXPENSES													
Salaries	109,243	380,278	388,892	404,415	371,856	370,999	444,685	409,556	409,984	414,268	400,131	169,649	4,284,056
Employee Benefits	104,125	141,900	166,525	184,922	158,749	163,880	172,973	170,887	178,284	166,232	175,629	111,333	1,896,639
Supplies and Services	114,973	139,195	277,806	99,471	122,078	109,321	113,197	111,088	120,625	151,467	147,269	108,191	1,614,791
Capital Outlays	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Outgo	0	31,720	70,707	0	0	0	178,302	0	12,242	11,758	8,334	9,949	323,010
Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	127,529	127,529
All Other Financing Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable	37,645	2,616	53,827			1,917	383,553						
TOTAL EXPENSES	365,987	705,108	957,957	688,808	622,683	645,916	1,292,710	691,544	721,135	745,725	731,382	526,650	8,246,025
D. NET CHANGE (MB-C)	783,380	(144,298)	(35)	(156,353)	(603,381)	1,004,766	(772,794)	(131,041)	(221,099)	828,658	(247,904)	(204,221)	(51,080)
E. ENDING CASH (E+D)	\$3,269,140	\$3,124,643	\$3,124,608	\$2,989,125	\$2,385,744	\$3,340,710	\$2,627,916	\$2,496,878	\$2,275,778	\$3,104,436	\$2,856,552	\$2,652,331	\$0
				2,669,638				Fund 17				\$ 616,841	
								Est. 6/30/22				\$ 3,269,172	



**Multiyear Projection**  
**21-22 Original Budget MYP**  
 Combined

Fund 01

Biggs Unified  
 04-61408-0000000

Description	Object Codes	2021-22 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	6,495,909.00	3.12%	6,698,272.00	-5.85%	6,306,524.00
2. Federal Revenues	8100-8299	682,942.00	-31.75%	466,136.00	0.00%	466,136.00
3. Other State Revenues	8300-8599	959,650.00	-34.29%	630,563.45	1.13%	637,663.09
4. Other Local Revenues	8600-8799	253,013.00	1.25%	256,182.01	-0.46%	255,008.31
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
<b>6.Total(Sum lines A1 thru A5)</b>		<b>8,391,514.00</b>	<b>-4.06%</b>	<b>8,051,153.46</b>	<b>-4.79%</b>	<b>7,665,331.40</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries		3,001,384.00	---	3,001,384.00	---	2,976,564.40
b. Step & Column Adjustment		---	---	50,723.40	---	51,580.62
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(75,543.00)	---	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,001,384.00	-0.83%	2,976,564.40	1.73%	3,028,145.02
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		1,282,672.00	---	1,282,672.00	---	1,266,592.00
b. Step & Column Adjustment		---	---	0.00	---	18,598.74
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(16,080.00)	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	1,282,672.00	-1.25%	1,266,592.00	1.47%	1,285,190.74
3. Employee Benefits	3000-3999	1,896,639.00	1.47%	1,924,492.16	1.54%	1,954,066.56
4. Books and Supplies	4000-4999	647,697.00	-60.29%	257,210.37	2.23%	262,946.17
5. Services and Other Operating Expenditures	5000-5999	967,094.00	-20.63%	767,547.88	2.23%	784,635.17
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	323,010.00	0.00%	323,010.00	0.00%	323,010.00
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	127,529.00	0.00%	127,529.00	0.00%	127,529.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
<b>11. Total (Sum lines B1-B10)</b>		<b>8,246,025.00</b>	<b>-7.31%</b>	<b>7,642,945.81</b>	<b>1.60%</b>	<b>7,765,522.66</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)</b>		<b>145,489.00</b>	<b>---</b>	<b>408,207.65</b>	<b>---</b>	<b>(100,191.26)</b>

Biggs Unified  
04-61408-0000000

**Multiyear Projection**  
**21-22 Original Budget MYP**  
Combined

Fund 01

Description	Object Codes	2021-22 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>D. FUND BALANCE</b>						
1. Beginning Fund Balance	9791-9795	2,485,760.00	5.63%	2,625,760.80	15.54%	3,033,781.58
2. Ending Fund Balance		2,631,249.00	---	3,033,968.45	---	2,933,590.32
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	100,229.00	-8.77%	91,437.35	-14.64%	78,053.23
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	2,531,020.00	16.26%	2,942,531.10	-2.96%	2,855,537.09
<b>E. AVAILABLE RESERVES</b>						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	2,531,020.00	---	2,942,531.10	---	2,855,537.09
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	(10,496.68)	---	(30,602.07)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		2,531,020.00	---	2,932,034.42	---	2,824,935.02
4. Total Available Reserves - by Percent		30.69%	---	38.36%	---	36.38%
<b>F. RECOMMENDED RESERVES</b>						
1. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		8,246,025.00	---	7,642,945.81	---	7,765,522.66
b. Plus: Special Education Pass-through Funds		0.00	---	0.00	---	0.00
c. Total Expenditures and Other Financing Uses (Line F1a plus line F1b)		8,246,025.00	---	7,642,945.81	---	7,765,522.66

Biggs Unified  
04-61408-0000000

**Multiyear Projection**  
**21-22 Original Budget MYP**  
Combined

Fund 01

Description	Object Codes	2021-22 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
d. Reserve Standard Percentage Level		5.00%	---	5.00%	---	5.00%
e. Reserve Standard - By Percent (Line F1c times F1d)		412,301.25	---	382,147.29	---	388,276.13
f. Reserve Standard - By Amount		71,000.00	---	71,000.00	---	71,000.00
g. Reserve Standard (Greater of F1e or F1f)		412,301.25	---	382,147.29	---	388,276.13
h. Available Reserves (Line E3) Meet Reserve Standard (Line F1g)		MET	---	MET	---	MET

Biggs Unified  
04-61408-0000000

**Multiyear Projection**  
**21-22 Original Budget MYP**  
Unrestricted

Fund 01

Description	Object Codes	2021-22 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	6,495,909.00	3.12%	6,698,272.00	-5.85%	6,306,524.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	107,907.00	0.53%	108,483.38	0.68%	109,224.10
4. Other Local Revenues	8600-8799	102,000.00	3.11%	105,169.01	-1.12%	103,995.31
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	(543,316.00)	1.35%	(550,652.00)	0.73%	(554,684.00)
<b>6.Total(Sum lines A1 thru A5)</b>		<b>6,162,500.00</b>	<b>3.23%</b>	<b>6,361,272.39</b>	<b>-6.23%</b>	<b>5,965,059.41</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries		2,494,071.00	---	2,494,071.00	---	2,536,220.80
b. Step & Column Adjustment		---	---	42,149.80	---	42,862.13
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	0.00	---	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,494,071.00	1.69%	2,536,220.80	1.69%	2,579,082.93
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		1,085,827.00	---	1,085,827.00	---	1,085,827.00
b. Step & Column Adjustment		---	---	0.00	---	15,744.49
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	0.00	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	1,085,827.00	0.00%	1,085,827.00	1.45%	1,101,571.49
3. Employee Benefits	3000-3999	1,347,525.00	3.77%	1,398,356.13	1.71%	1,422,274.56
4. Books and Supplies	4000-4999	180,050.00	2.40%	184,371.20	2.23%	188,482.69
5. Services and Other Operating Expenditures	5000-5999	686,892.00	2.40%	703,346.16	2.23%	719,001.75
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	30,000.00	0.00%	30,000.00	0.00%	30,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(115,889.00)	0.00%	(115,889.00)	0.00%	(115,889.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	127,529.00	0.00%	127,529.00	0.00%	127,529.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
<b>11. Total (Sum lines B1-B10)</b>		<b>5,836,005.00</b>	<b>1.95%</b>	<b>5,949,761.29</b>	<b>1.72%</b>	<b>6,052,053.42</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)</b>		<b>326,495.00</b>	<b>---</b>	<b>411,511.10</b>	<b>---</b>	<b>(86,994.01)</b>

Biggs Unified  
04-61408-000000

**Multiyear Projection**  
**21-22 Original Budget MYP**  
 Unrestricted

Fund 01

Description	Object Codes	2021-22 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>D. FUND BALANCE</b>						
1. Beginning Fund Balance	9791-9795	2,204,525.00	14.81%	2,531,020.00	16.26%	2,942,531.10
2. Ending Fund Balance		2,531,020.00	---	2,942,531.10	---	2,855,537.09
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	0.00	0.00%	0.00	0.00%	0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	2,531,020.00	16.26%	2,942,531.10	-2.96%	2,855,537.09
<b>E. AVAILABLE RESERVES</b>						
1. From Components of Ending Fund Balance						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	2,531,020.00	---	2,942,531.10	---	2,855,537.09
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	0.00	---	(10,496.68)	---	(30,602.07)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00	---	0.00	---	0.00
b. Reserve for Economic Uncertainty	9789	0.00	---	0.00	---	0.00
c. Unassigned/Unappropriated	9790	0.00	---	0.00	---	0.00
3. Total Available Reserves - by Amount		2,531,020.00	---	2,932,034.42	---	2,824,935.02

Biggs Unified  
04-61408-0000000

**Multiyear Projection**  
**21-22 Original Budget MYP**  
Restricted

Fund 01

Description	Object Codes	2021-22 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	682,942.00	-31.75%	466,136.00	0.00%	466,136.00
3. Other State Revenues	8300-8599	851,743.00	-38.70%	522,080.07	1.22%	528,438.99
4. Other Local Revenues	8600-8799	151,013.00	0.00%	151,013.00	0.00%	151,013.00
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	543,316.00	1.35%	550,652.00	0.73%	554,684.00
<b>6.Total(Sum lines A1 thru A5)</b>		<b>2,229,014.00</b>	<b>-24.19%</b>	<b>1,689,881.07</b>	<b>0.61%</b>	<b>1,700,271.99</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries		507,313.00	---	507,313.00	---	440,343.60
b. Step & Column Adjustment		---	---	8,573.60	---	8,718.49
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(75,543.00)	---	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	507,313.00	-13.20%	440,343.60	1.98%	449,062.09
2. Classified Salaries (for charter schools Noncertificated Salaries)						
a. Base Salaries		196,845.00	---	196,845.00	---	180,765.00
b. Step & Column Adjustment		---	---	0.00	---	2,854.25
c. Cost-of-Living Adjustment		---	---	0.00	---	0.00
d. Other Adjustment		---	---	(16,080.00)	---	0.00
e. Total Classified/Noncertificated Salaries (Sum lines B2a thru B2d)	2000-2999	196,845.00	-8.17%	180,765.00	1.58%	183,619.25
3. Employee Benefits	3000-3999	549,114.00	-4.18%	526,136.03	1.08%	531,792.00
4. Books and Supplies	4000-4999	467,647.00	-84.42%	72,839.17	2.23%	74,463.48
5. Services and Other Operating Expenditures	5000-5999	280,202.00	-77.09%	64,201.72	2.23%	65,633.42
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	293,010.00	0.00%	293,010.00	0.00%	293,010.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	115,889.00	0.00%	115,889.00	0.00%	115,889.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		---	---	0.00	---	0.00
<b>11. Total (Sum lines B1-B10)</b>		<b>2,410,020.00</b>	<b>-29.74%</b>	<b>1,693,184.52</b>	<b>1.20%</b>	<b>1,713,469.24</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (line A6 minus line B11)</b>		<b>(181,006.00)</b>	<b>---</b>	<b>(3,303.45)</b>	<b>---</b>	<b>(13,197.25)</b>

Biggs Unified  
04-61408-0000000

**Multiyear Projection**  
**21-22 Original Budget MYP**  
Restricted

Fund 01

Description	Object Codes	2021-22 Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>D. FUND BALANCE</b>						
1. Beginning Fund Balance	9791-9795	281,235.00	-66.31%	94,740.80	-3.68%	91,250.48
2. Ending Fund Balance		100,229.00	---	91,437.35	---	78,053.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00	0.00%	0.00	0.00%	0.00
b. Restricted	9740	100,229.00	-8.77%	91,437.35	-14.64%	78,053.23
c. Committed						
1. Stabilization Arrangements	9750	0.00	0.00%	0.00	0.00%	0.00
2. Other Commitments	9760	0.00	0.00%	0.00	0.00%	0.00
d. Assigned						
1. Other Assignments	9780	0.00	0.00%	0.00	0.00%	0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00	0.00%	0.00	0.00%	0.00
2. Unassigned/Unappropriated	9790	0.00	0.00%	0.00	0.00%	0.00
<b>E. AVAILABLE RESERVES</b>						
1. From Components of Ending Fund Balance		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
d. Negative Restricted Ending Balances (negative resources 2000-9999)	979Z	---	---	---	---	---
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		---	---	---	---	---
a. Stabilization Arrangements	9750	---	---	---	---	---
b. Reserve for Economic Uncertainty	9789	---	---	---	---	---
c. Unassigned/Unappropriated	9790	---	---	---	---	---
3. Total Available Reserves - by Amount		---	---	---	---	---
4. Total Available Reserves - by Percent		---	---	---	---	---

Biggs Unified  
04-61408-0000000

**Multiyear Projection**  
**21-22 Original Budget MYP**  
Assumptions

Fund 01

Description	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3
<b>State Rates</b>			
State Categorical COLA	1.7000%	2.4800%	3.1100%
Special Education COLA	4.0500%	2.4800%	3.1100%
California CPI	3.8400%	2.4000%	2.2300%
California Lottery - Base	\$150.00	\$150.00	\$150.00
Applied Change Rate		0.0000%	0.0000%
California Lottery - Instructional Materials	\$49.00	\$49.00	\$49.00
Applied Change Rate		0.0000%	0.0000%
Mandate Block Grant	1.7000%	2.4800%	3.1100%
Interest Rate Trend for 10-Year Treasuries	2.1300%	2.4000%	2.3000%
Applied Change Rate		12.6761%	-4.1667%
STRS Rate Change	16.9200%	19.1000%	19.1000%
Applied Change Rate		12.8842%	0.0000%
PERS Rate Change	22.9100%	26.1000%	27.1000%
Applied Change Rate		13.9241%	3.8314%
Federal COLA	0.0000%	0.0000%	0.0000%
ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.0000%	0.0000%	0.0000%

Description	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3
<b>Local Rates</b>			
LCFF Sources - State Aid, Current Year	\$0.00	\$3,091,418.00	\$2,699,670.00
LCFF Sources - Education Protection Account, Current Year	\$0.00	\$0.00	\$0.00
LCFF Sources - Local Revenue	0.0000%	0.0000%	0.0000%
Certificated Staff Step & Column	0.0000%	1.6900%	1.6900%
Certificated COLA	0.0000%	0.0000%	0.0000%
Classified Staff Step	0.0000%	0.0000%	1.4500%
Classified COLA	0.0000%	0.0000%	0.0000%
Certificated Management COLA	0.0000%	0.0000%	0.0000%
Classified Management COLA	0.0000%	0.0000%	0.0000%
Health & Welfare Rate Change	0.0000%	0.0000%	0.0000%
OASDI/Medicare/Alternative Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
State Unemployment Insurance Rate Change	1.2300%	0.2000%	0.2000%
Applied Change Rate		-83.7398%	0.0000%
Workers Compensation Insurance Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
OPEB, Allocated Rate Change	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%
Average Cash Balance	\$0.00	\$0.00	\$0.00
Applied Change Rate		0.0000%	0.0000%



Description	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3
<b>User-defined Rates and Values</b>			
Other Benefits Rate Change - Certificated	0.0000%	0.0000%	0.0000%
Applied Change Rate		0.0000%	0.0000%

Description	2021-22 Base Year	2022-23 Year 2	2023-24 Year 3
<b>Other Adjustments</b>			
Other Adjustments - Unrestricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Unrestricted - Other Financing Uses	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Expenditures	\$0.00	\$0.00	\$0.00
Other Adjustments - Restricted - Other Financing Uses	\$0.00	\$0.00	\$0.00

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SUMMARY OF FUNDING</b>								
<b>General Assumptions</b>								
COLA & Augmentation		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%
<b>LCFF Entitlement</b>								
Base Grant	\$4,989,195	\$4,980,858	\$5,233,022	\$5,362,912	\$4,510,017	\$3,889,810	\$-	\$-
Grade Span Adjustment	149,144	149,144	156,778	160,502	134,637	165,013	-	-
Supplemental Grant	649,110	635,423	669,775	699,395	561,623	-	-	-
Concentration Grant	222,514	247,076	264,979	304,108	251,817	-	-	-
Add-ons: Targeted Instructional Improvement Block Grant	57,471	57,471	57,471	57,471	57,471	57,471	57,471	57,471
Add-ons: Home-to-School Transportation	113,884	113,884	113,884	113,884	113,884	113,884	113,884	113,884
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$6,181,318</b>	<b>\$6,183,856</b>	<b>\$6,495,909</b>	<b>\$6,698,272</b>	<b>\$5,629,449</b>	<b>\$4,226,178</b>	<b>\$171,355</b>	<b>\$171,355</b>
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	2,337,056	2,337,056
<b>Total LCFF Entitlement</b>	<b>6,181,318</b>	<b>6,183,856</b>	<b>6,495,909</b>	<b>6,698,272</b>	<b>5,629,449</b>	<b>4,226,178</b>	<b>2,508,411</b>	<b>2,508,411</b>
<b>LCFF Entitlement Per ADA</b>	<b>\$ 10,533</b>	<b>\$ 10,954</b>	<b>\$ 11,507</b>	<b>\$ 11,865</b>	<b>\$ 12,828</b>	<b>\$ 10,287</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Components of LCFF By Object Code</b>								
State Aid (Object Code 8011)	\$ 3,013,759	\$ 2,577,002	\$ 2,889,055	\$ 3,091,418	\$ 2,699,670	\$ 1,751,478	\$ 2,508,411	\$ 2,508,411
EPA (for LCFF Calculation purposes)	\$ 583,720	\$ 1,218,635	\$ 1,214,320	\$ 1,214,320	\$ 537,245	\$ 82,166	\$ -	\$ -
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 2,588,330	\$ 2,392,534	\$ 2,392,534	\$ 2,392,534	\$ 2,392,534	\$ 2,392,534	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	(4,491)	(4,315)	-	-	-	-	-	-
Property Taxes net of In-Lieu	\$ 2,583,839	\$ 2,388,219	\$ 2,392,534	\$ 2,392,534	\$ 2,392,534	\$ 2,392,534	\$ -	\$ -
<b>TOTAL FUNDING</b>	<b>6,181,318</b>	<b>6,183,856</b>	<b>6,495,909</b>	<b>6,698,272</b>	<b>5,629,449</b>	<b>4,226,178</b>	<b>2,508,411</b>	<b>2,508,411</b>
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total LCFF Entitlement</b>	<b>6,181,318</b>	<b>6,183,856</b>	<b>6,495,909</b>	<b>6,698,272</b>	<b>5,629,449</b>	<b>4,226,178</b>	<b>2,508,411</b>	<b>2,508,411</b>

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SUMMARY OF EPA</b>								
% 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)	\$ 583,720	\$ 1,218,635	\$ 1,214,320	\$ 1,214,320	\$ 537,245	\$ 82,166	\$ -	\$ -
EPA, Current Year (Object Code 8012)	\$ 583,720	\$ 1,218,635	\$ 1,214,320	\$ 1,214,320	\$ 537,245	\$ 82,166	\$ -	\$ -
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 8,106.00	\$ 1,929.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>LCAP Percentage to Increase or Improve Services</b>								
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 5,138,339	\$ 5,130,002	\$ 5,389,800	\$ 5,523,414	\$ 4,644,654	\$ 4,054,823	\$ 2,337,056	\$ 2,337,056
Supplemental and Concentration Grant funding in the LCAP year	\$ 871,624	\$ 882,499	\$ 934,754	\$ 1,003,503	\$ 813,440	\$ -	\$ -	\$ -
Percentage to Increase or Improve Services	16.96%	17.20%	17.34%	18.17%	17.51%	0.00%	0.00%	0.00%

**SUMMARY OF STUDENT POPULATION**

Unduplicated Pupil Population	605	562	482	437	409	-	-	-
Enrollment	1	3	-	-	-	-	-	-
COE Enrollment	606	565	482	437	409	0	0	0
<b>Total Enrollment</b>	384	369	323	293	274	-	-	-
Unduplicated Pupil Count	1	3	-	-	-	-	-	-
COE Unduplicated Pupil Count	385	372	323	293	274	0	0	0
<b>Total Unduplicated Pupil Count</b>	386	375	323	293	274	0	0	0
Rolling %, Supplemental Grant	63.7400%	65.1300%	65.3400%	66.5800%	67.0200%	0.0000%	0.0000%	0.0000%
Rolling %, Concentration Grant	63.7400%	65.1300%	65.3400%	66.5800%	67.0200%	0.0000%	0.0000%	0.0000%

**SUMMARY OF LCFF ADA**

Prior Year ADA for the Hold Harmless - (net of current year charter shift)

Grades TK-3	186.08	186.17	186.17	186.17	186.17	144.00	-	-
Grades 4-6	105.89	116.06	116.06	116.06	96.00	93.00	-	-
Grades 7-8	82.01	78.93	78.93	78.93	63.00	56.00	-	-
Grades 9-12	-	-	-	-	8.00	116.00	-	-
LCFF Subtotal	373.98	381.16	381.16	381.16	316.00	409.00	-	-
NSS	203.87	181.54	181.54	181.54	121.00	-	-	-
Combined Subtotal	577.85	562.70	562.70	562.70	437.00	409.00	-	-

**Current Year ADA**

Grades TK-3	186.17	186.17	186.17	149.00	144.00	-	-	-
Grades 4-6	116.06	116.06	116.06	96.00	93.00	-	-	-
Grades 7-8	78.93	78.93	78.93	63.00	56.00	-	-	-
Grades 9-12	-	-	-	8.00	7.00	-	-	-
LCFF Subtotal	381.16	381.16	381.16	316.00	300.00	-	-	-
NSS	181.54	181.54	181.54	121.00	109.00	-	-	-
Combined Subtotal	562.70	562.70	562.70	437.00	409.00	-	-	-

Change in LCFF ADA (excludes NSS ADA)

	7.18	-	-	(65.16)	(16.00)	(409.00)	-	-
	Increase	No Change	No Change	Decline	Decline	Decline	No Change	No Change

**Funded LCFF ADA for the Hold Harmless**

Grades TK-3	186.17	186.17	186.17	186.17	149.00	144.00	-	-
Grades 4-6	116.06	116.06	116.06	116.06	96.00	93.00	-	-
Grades 7-8	78.93	78.93	78.93	78.93	63.00	56.00	-	-
Grades 9-12	-	-	-	-	8.00	116.00	-	-
Subtotal	381.16	381.16	381.16	381.16	316.00	409.00	-	-
	Current	Current	Current	Prior	Prior	Prior	Current	Current

**Funded NSS ADA**

Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	203.87	181.54	181.54	181.54	121.00	-	-	-
Subtotal	203.87	181.54	181.54	181.54	121.00	-	-	-
	Prior	Prior	Prior	Prior	Prior	-	-	-

**NPS, CDS, & COE Operated**

Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	0.87	0.87	0.87	0.87	0.87	0.87	-	-
Grades 7-8	0.87	0.87	0.87	0.87	0.87	0.87	-	-
Grades 9-12	0.09	0.09	0.09	0.09	0.09	0.09	-	-
Subtotal	1.83	1.83	1.83	1.83	1.83	1.83	-	-

**ACTUAL ADA (Current Year Only)**

Grades TK-3	186.17	186.17	186.17	149.00	144.00	-	-	-
Grades 4-6	116.93	116.93	116.93	96.87	93.87	0.87	-	-
Grades 7-8	79.80	79.80	79.80	63.87	56.87	0.87	-	-
Grades 9-12	181.63	181.63	181.63	129.09	116.09	0.09	-	-
Subtotal	564.53	564.53	564.53	438.83	410.83	1.83	-	-

**TOTAL FUNDED ADA**

Grades TK-3	186.17	186.17	186.17	186.17	149.00	144.00	-	-
Grades 4-6	116.93	116.93	116.93	116.93	96.87	93.87	-	-
Grades 7-8	79.80	79.80	79.80	79.80	63.87	56.87	-	-
Grades 9-12	203.96	181.63	181.63	181.63	129.09	116.09	-	-
Total	586.86	564.53	564.53	564.53	438.83	410.83	-	-

Funded Difference (Funded ADA less Actual ADA)

	22.33	-	-	125.70	28.00	409.00	-	-
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	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>PER-ADA FUNDING LEVELS</b>								
<b>Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$	10,041 \$	10,563 \$	10,904 \$	11,273 \$	9,775 \$	9,775 \$	9,775 \$
Grades 4-6	\$	9,156 \$	9,712 \$	10,026 \$	10,365 \$	8,987 \$	8,987 \$	8,987 \$
Grades 7-8	\$	9,428 \$	10,001 \$	10,324 \$	10,673 \$	9,254 \$	9,254 \$	9,254 \$
Grades 9-12	\$	11,211 \$	11,891 \$	12,275 \$	12,689 \$	11,003 \$	11,003 \$	11,003 \$
<b>Base Grants</b>								
Grades TK-3	\$	7,702 \$	8,092 \$	8,293 \$	8,551 \$	8,854 \$	8,854 \$	8,854 \$
Grades 4-6	\$	7,818 \$	8,214 \$	8,418 \$	8,680 \$	8,987 \$	8,987 \$	8,987 \$
Grades 7-8	\$	8,050 \$	8,458 \$	8,668 \$	8,938 \$	9,254 \$	9,254 \$	9,254 \$
Grades 9-12	\$	9,329 \$	9,802 \$	10,045 \$	10,357 \$	10,724 \$	10,724 \$	10,724 \$
<b>Grade Span Adjustment</b>								
Grades TK-3	\$	801 \$	842 \$	862 \$	889 \$	921 \$	921 \$	921 \$
Grades 9-12	\$	243 \$	243 \$	261 \$	269 \$	279 \$	279 \$	279 \$
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$	8,503 \$	8,934 \$	9,155 \$	9,440 \$	9,775 \$	9,775 \$	9,775 \$
Grades 4-6	\$	7,818 \$	8,214 \$	8,418 \$	8,680 \$	8,987 \$	8,987 \$	8,987 \$
Grades 7-8	\$	8,050 \$	8,458 \$	8,668 \$	8,938 \$	9,254 \$	9,254 \$	9,254 \$
Grades 9-12	\$	9,572 \$	10,057 \$	10,306 \$	10,626 \$	11,003 \$	11,003 \$	11,003 \$
<b>Prorated Base Grants</b>								
Grades TK-3	\$	7,702 \$	8,092 \$	8,293 \$	8,551 \$	8,854 \$	8,854 \$	8,854 \$
Grades 4-6	\$	7,818 \$	8,214 \$	8,418 \$	8,680 \$	8,987 \$	8,987 \$	8,987 \$
Grades 7-8	\$	8,050 \$	8,458 \$	8,668 \$	8,938 \$	9,254 \$	9,254 \$	9,254 \$
Grades 9-12	\$	9,329 \$	9,802 \$	10,045 \$	10,357 \$	10,724 \$	10,724 \$	10,724 \$
<b>Prorated Grade Span Adjustment</b>								
Grades TK-3	\$	801 \$	842 \$	862 \$	889 \$	921 \$	921 \$	921 \$
Grades 9-12	\$	243 \$	243 \$	261 \$	269 \$	279 \$	279 \$	279 \$
<b>Supplemental Grant</b>								
Maximum - 1.00 ADA, 100% UPP		20%	20%	20%	20%	20%	20%	20%
Grades TK-3	\$	1,701 \$	1,787 \$	1,831 \$	1,888 \$	1,955 \$	1,955 \$	1,955 \$
Grades 4-6	\$	1,564 \$	1,643 \$	1,684 \$	1,736 \$	1,797 \$	1,797 \$	1,797 \$
Grades 7-8	\$	1,610 \$	1,692 \$	1,734 \$	1,788 \$	1,851 \$	1,851 \$	1,851 \$
Grades 9-12	\$	1,914 \$	2,011 \$	2,061 \$	2,125 \$	2,201 \$	2,201 \$	2,201 \$
<b>Actual - 1.00 ADA, Local UPP as follows:</b>								
Grades TK-3	\$	63.74%	65.34%	66.58%	67.02%	0.00%	0.00%	0.00%
Grades 4-6	\$	1,084 \$	1,167 \$	1,219 \$	1,265 \$	- \$	- \$	- \$
Grades 7-8	\$	997 \$	1,073 \$	1,121 \$	1,163 \$	- \$	- \$	- \$
Grades 9-12	\$	1,026 \$	1,105 \$	1,154 \$	1,198 \$	- \$	- \$	- \$
<b>Concentration Grant (&gt;55% population)</b>								
Maximum - 1.00 ADA, 100% UPP		50%	50%	50%	50%	50%	50%	50%
Grades TK-3	\$	4,252 \$	4,467 \$	4,578 \$	4,720 \$	4,888 \$	4,888 \$	4,888 \$
Grades 4-6	\$	3,909 \$	4,107 \$	4,209 \$	4,340 \$	4,494 \$	4,494 \$	4,494 \$
Grades 7-8	\$	4,025 \$	4,229 \$	4,334 \$	4,469 \$	4,627 \$	4,627 \$	4,627 \$
Grades 9-12	\$	4,786 \$	5,029 \$	5,153 \$	5,313 \$	5,502 \$	5,502 \$	5,502 \$
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>								
Grades TK-3	\$	8.7400%	10.3400%	11.5800%	12.0200%	0.0000%	0.0000%	0.0000%
Grades 4-6	\$	372 \$	431 \$	530 \$	567 \$	- \$	- \$	- \$
Grades 7-8	\$	342 \$	396 \$	487 \$	522 \$	- \$	- \$	- \$
Grades 9-12	\$	352 \$	408 \$	502 \$	537 \$	- \$	- \$	- \$
	\$	418 \$	485 \$	597 \$	639 \$	- \$	- \$	- \$

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	565	587		
Charter School				
<b>Total ADA</b>	<b>565</b>	<b>587</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	563	563		
Charter School				
<b>Total ADA</b>	<b>563</b>	<b>563</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	563	563		
Charter School		0		
<b>Total ADA</b>	<b>563</b>	<b>563</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	563			
Charter School		0		
<b>Total ADA</b>	<b>563</b>			

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular		624		
Charter School				
<b>Total Enrollment</b>	<b>0</b>	<b>624</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular		605		
Charter School				
<b>Total Enrollment</b>	<b>0</b>	<b>605</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular		563		
Charter School				
<b>Total Enrollment</b>	<b>0</b>	<b>563</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	601			
Charter School				
<b>Total Enrollment</b>	<b>601</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	578	624	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>578</b>	<b>624</b>	<b>92.6%</b>
Second Prior Year (2019-20)			
District Regular	563	605	
Charter School			
<b>Total ADA/Enrollment</b>	<b>563</b>	<b>605</b>	<b>93.1%</b>
First Prior Year (2020-21)			
District Regular	563	563	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>563</b>	<b>563</b>	<b>100.0%</b>
Historical Average Ratio:			95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>95.7%</b>

**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	563	601		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>563</b>	<b>601</b>	<b>93.7%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	452	495		
Charter School				
<b>Total ADA/Enrollment</b>	<b>452</b>	<b>495</b>	<b>91.3%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	435	477		
Charter School				
<b>Total ADA/Enrollment</b>	<b>435</b>	<b>477</b>	<b>91.2%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)



**4. CRITERION: LCFF Revenue**

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

**4A1. Calculating the District's LCFF Revenue Standard**

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

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

**Projected LCFF Revenue**

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	562.70	562.70	437.00	409.00
b. Prior Year ADA (Funded)		562.70	562.70	437.00
c. Difference (Step 1a minus Step 1b)		0.00	(125.70)	(28.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-22.34%	-6.41%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		6,183,856.00	6,495,909.00	6,698,272.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		313,521.50	161,098.54	208,316.26
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>				
		5.07%	-19.86%	-3.30%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>4.07% to 6.07%</b>	<b>-20.86% to -18.86%</b>	<b>-4.30% to -2.30%</b>

**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)	2,392,534.00	2,392,534.00	2,392,534.00	2,392,534.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

**4A3. Alternate LCFF Revenue Standard - Necessary Small School**

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
<b>Necessary Small School Standard (COLA Step 2c, plus/minus 1%):</b>	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)	6,177,037.00	6,495,909.00	6,698,272.00	5,629,449.00
District's Projected Change in LCFF Revenue:		5.16%	3.12%	-15.96%
<b>LCFF Revenue Standard:</b>		<b>4.07% to 6.07%</b>	<b>-20.86% to -18.86%</b>	<b>-4.30% to -2.30%</b>
<b>Status:</b>		Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

The LCFF calculator is assuming the 'cliff' will occur in the 22-23 budget. Actually, the ADA being used in the calculations is the higher of the prior year or the current year. Because 21-22 is still being held harmless at 563, it is higher than expected ADA of 437 in 22-23. 'The 'cliff' occurs in 23-24.

**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)	4,632,380.53	5,543,578.03	83.6%
Second Prior Year (2019-20)	4,820,907.26	5,859,139.99	82.3%
First Prior Year (2020-21)	4,747,105.00	5,739,831.00	82.7%
	Historical Average Ratio:		82.9%

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	78.9% to 86.9%	77.9% to 87.9%	77.9% to 87.9%

**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)	4,927,423.00	5,708,476.00	86.3%	Met
1st Subsequent Year (2022-23)	5,020,404.00	5,949,761.00	84.4%	Met
2nd Subsequent Year (2023-24)	5,102,929.00	6,052,053.00	84.3%	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)

Step and column along with PERS/STRS increases are going to add pressure to GF salary and benefit costs. If ADA assumptions are correct, staffing adjustments will be made.

**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):	5.07%	-19.86%	-3.30%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.93% to 15.07%	-29.86% to -9.86%	-13.30% to 6.70%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.07% to 10.07%	-24.86% to -14.86%	-8.30% to 1.70%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2020-21)	1,217,906.00		
Budget Year (2021-22)	682,942.00	-43.92%	Yes
1st Subsequent Year (2022-23)	466,136.00	-31.75%	Yes
2nd Subsequent Year (2023-24)	466,136.00	0.00%	No

Explanation:  
(required if Yes)

The 20-21 budget includes one time federal funding.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2020-21)	672,032.00		
Budget Year (2021-22)	959,650.00	42.80%	Yes
1st Subsequent Year (2022-23)	630,563.00	-34.29%	Yes
2nd Subsequent Year (2023-24)	637,663.00	1.13%	No

Explanation:  
(required if Yes)

The 21-22 budget years includes one time state funding that was removed from the outyear budgets.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2020-21)	326,616.00		
Budget Year (2021-22)	253,013.00	-22.54%	Yes
1st Subsequent Year (2022-23)	256,182.00	1.25%	Yes
2nd Subsequent Year (2023-24)	255,008.00	-0.46%	No

Explanation:  
(required if Yes)

Walnut orchard revenues were removed and pool revenues significantly reduced.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2020-21)	565,473.00		
Budget Year (2021-22)	647,697.00	14.54%	Yes
1st Subsequent Year (2022-23)	257,210.00	-60.29%	Yes
2nd Subsequent Year (2023-24)	262,946.00	2.23%	Yes

Explanation:  
(required if Yes)

20-21 and 21-22 budgets include one-time expenses due to COVID relief funds.

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

First Prior Year (2020-21)	813,557.00		
Budget Year (2021-22)	967,094.00	18.87%	Yes
1st Subsequent Year (2022-23)	767,548.00	-20.63%	No
2nd Subsequent Year (2023-24)	784,635.00	2.23%	Yes

**Explanation:**  
(required if Yes)

20-21 and 21-22 budgets include one-time expenses due to the COVID relief funds.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2020-21)	2,216,554.00		
Budget Year (2021-22)	1,895,605.00	-14.48%	Not Met
1st Subsequent Year (2022-23)	1,352,881.00	-28.63%	Met
2nd Subsequent Year (2023-24)	1,358,807.00	0.44%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2020-21)	1,379,030.00		
Budget Year (2021-22)	1,614,791.00	17.10%	Not Met
1st Subsequent Year (2022-23)	1,024,758.00	-36.54%	Not Met
2nd Subsequent Year (2023-24)	1,047,581.00	2.23%	Met

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

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

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

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

The 20-21 budget includes one time federal funding.

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

The 21-22 budget years includes one time state funding that was removed from the outyear budgets.

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

Walnut orchard revenues were removed and pool revenues significantly reduced.

- 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)

20-21 and 21-22 budgets include one-time expenses due to COVID relief funds.

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

20-21 and 21-22 budgets include one-time expenses due to the COVID relief funds.

**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)	7,750,600.00			
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 <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	7,750,600.00	232,518.00	0.00	Not Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	667,374.55	0.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	832,883.11	1,939,238.08	2,204,525.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(55,689.06)	0.00
e. Available Reserves (Lines 1a through 1d)	1,500,257.66	1,883,549.02	2,204,525.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	7,557,263.53	7,926,129.74	7,988,884.00
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)	7,557,263.53	7,926,129.74	7,988,884.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	19.9%	23.8%	27.6%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>6.6%</b>	<b>7.9%</b>	<b>9.2%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

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)	340,915.48	5,716,691.80	N/A	Met
Second Prior Year (2019-20)	230,824.74	6,135,223.19	N/A	Met
First Prior Year (2020-21)	170,817.00	5,854,831.00	N/A	Met
Budget Year (2021-22) (Information only)	326,495.00	5,836,005.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

**9. CRITERION: Fund Balance**

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

Percentage Level <sup>1</sup>		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

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

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

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 <sup>2</sup> (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)	908,174.00	1,461,967.63	N/A	Met
Second Prior Year (2019-20)	1,389,654.00	1,802,883.11	N/A	Met
First Prior Year (2020-21)	1,897,121.00	2,033,708.00	N/A	Met
Budget Year (2021-22) (Information only)	2,204,525.00			

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

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

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

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

Explanation:  
(required if NOT met)



**10. CRITERION: Reserves**

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

**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

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

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

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

	Budget Year (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.)	563		
<b>District's Reserve Standard Percentage Level:</b>	<b>4%</b>	<b>5%</b>	<b>5%</b>

**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		

**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)	8,246,025.00	7,642,946.00	7,765,523.00
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)	8,246,025.00	7,642,946.00	7,765,523.00
4. Reserve Standard Percentage Level	4%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	329,841.00	382,147.30	388,276.15
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>329,841.00</b>	<b>382,147.30</b>	<b>388,276.15</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,531,020.00	3,477,293.00	3,944,983.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	(561,149.00)	(1,135,938.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	2,531,020.00	2,916,144.00	2,809,045.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	30.69%	38.15%	36.17%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>329,841.00</b>	<b>382,147.30</b>	<b>388,276.15</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2020-21)	(466,967.00)			
Budget Year (2021-22)	(543,316.00)	76,349.00	16.3%	Not Met
1st Subsequent Year (2022-23)	(550,652.00)	7,336.00	1.4%	Met
2nd Subsequent Year (2023-24)	(554,684.00)	4,032.00	0.7%	Met
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2020-21)	115,000.00			
Budget Year (2021-22)	127,529.00	12,529.00	10.9%	Met
1st Subsequent Year (2022-23)	127,529.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	127,529.00	0.00	0.0%	Met

**1d. Impact of Capital Projects**

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

**Explanation:**  
(required if NOT met)

Special Ed Billbacks increase by \$79K.

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation		General funds	Bleacher loan payments	759,030
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

<b>TOTAL:</b>				759,030

Type of Commitment (continued)	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	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):

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

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

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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)

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

2. For the district's OPEB:  
a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund	Governmental Fund
	518,034

4. OPEB Liabilities

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

2,618,829.00
2,618,829.00
Actuarial
Jun 30, 2020

Data must be entered.

5. OPEB Contributions

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
109,401.00	109,401.00	109,401.00
59,241.00	60,051.00	61,040.00
109,401.00	109,401.00	109,401.00
9	8	8



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

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

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

No

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

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


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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	39.0	39.0	39.0	39.0

**Certificated (Non-management) Salary and Benefit Negotiations**

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

Yes

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

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

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

Negotiations Settled

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

Jun 27, 2019

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

Jun 13, 2019

If Yes, date of Superintendent and CBO certification:

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

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	No	No
-----	----	----

**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)

**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)

**Certificated (Non-management) Prior Year Settlements**

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


--

**Certificated (Non-management) Step and Column Adjustments**

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
	41,564	40,990
	1.7%	1.7%

**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)
No	No	No

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	31.0	31.0	31.0	31.0

**Classified (Non-management) Salary and Benefit Negotiations**

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

Yes
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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.

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**Negotiations Settled**

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

Jun 27, 2019
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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: Jun 13, 2019

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

No
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If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

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End Date:

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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

		18,366
--	--	--------

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

		1.5%
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Identify the source of funding that will be used to support multiyear salary commitments:

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**Negotiations Not Settled**

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

--

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

7. Amount included for any tentative salary schedule increases

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	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
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			

<b>Classified (Non-management) Prior Year Settlements</b>		
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:		

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
<b>Classified (Non-management) Step and Column Adjustments</b>			
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)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
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?			

**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.):

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**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	8.0	8.0	8.0	8.0

**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)
Yes	Yes	Yes	Yes
5,100	5,100	5,100	5,100

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

**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)

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

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

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

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

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**

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

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

- 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)

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**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			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			<b>A. REVENUES</b>						
1) LCFF Sources		8010-8099	6,177,037.00	0.00	6,177,037.00	6,495,909.00	0.00	6,495,909.00	5.2%
2) Federal Revenue		8100-8299	0.00	1,217,906.00	1,217,906.00	0.00	682,942.00	682,942.00	-43.9%
3) Other State Revenue		8300-8599	107,907.00	564,125.00	672,032.00	107,907.00	851,743.00	959,650.00	42.8%
4) Other Local Revenue		8600-8799	207,671.00	118,945.00	326,616.00	102,000.00	151,013.00	253,013.00	-22.5%
5) TOTAL, REVENUES			6,492,615.00	1,900,976.00	8,393,591.00	6,705,816.00	1,685,698.00	8,391,514.00	0.0%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	2,581,361.00	624,613.00	3,205,974.00	2,494,071.00	507,313.00	3,001,384.00	-6.4%
2) Classified Salaries		2000-2999	953,166.00	254,607.00	1,207,773.00	1,085,827.00	196,845.00	1,282,672.00	6.2%
3) Employee Benefits		3000-3999	1,212,578.00	586,216.00	1,798,794.00	1,347,525.00	549,114.00	1,896,639.00	5.4%
4) Books and Supplies		4000-4999	282,458.00	283,015.00	565,473.00	180,050.00	467,647.00	647,697.00	14.5%
5) Services and Other Operating Expenditures		5000-5999	710,611.00	102,946.00	813,557.00	686,892.00	280,202.00	967,094.00	18.9%
6) Capital Outlay		6000-6999	80,150.00	0.00	80,150.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	213,755.00	213,755.00	30,000.00	293,010.00	323,010.00	51.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(80,493.00)	68,901.00	(11,592.00)	(115,889.00)	115,889.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			5,739,831.00	2,134,053.00	7,873,884.00	5,708,476.00	2,410,020.00	8,118,496.00	3.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			752,784.00	(233,077.00)	519,707.00	997,340.00	(724,322.00)	273,018.00	-47.5%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	115,000.00	0.00	115,000.00	127,529.00	0.00	127,529.00	10.9%
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	(466,967.00)	466,967.00	0.00	(543,316.00)	543,316.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(581,967.00)	466,967.00	(115,000.00)	(670,845.00)	543,316.00	(127,529.00)	10.9%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			170,817.00	233,890.00	404,707.00	326,495.00	(181,006.00)	145,489.00	-64.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,033,708.00	47,345.00	2,081,053.00	2,204,525.00	281,235.00	2,485,760.00	19.4%
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)			2,033,708.00	47,345.00	2,081,053.00	2,204,525.00	281,235.00	2,485,760.00	19.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,033,708.00	47,345.00	2,081,053.00	2,204,525.00	281,235.00	2,485,760.00	19.4%
2) Ending Balance, June 30 (E + F1e)			2,204,525.00	281,235.00	2,485,760.00	2,531,020.00	100,229.00	2,631,249.00	5.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	281,235.00	281,235.00	0.00	100,229.00	100,229.00	-64.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	2,204,525.00	0.00	2,204,525.00	2,531,020.00	0.00	2,531,020.00	14.8%

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

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)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	2,570,699.00	0.00	2,570,699.00	2,889,055.00	0.00	2,889,055.00	12.4%
Education Protection Account State Aid - Current Year		8012	1,213,804.00	0.00	1,213,804.00	1,214,320.00	0.00	1,214,320.00	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	37,148.00	0.00	37,148.00	37,148.00	0.00	37,148.00	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	2,288.00	0.00	2,288.00	2,288.00	0.00	2,288.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,009,369.00	0.00	3,009,369.00	3,009,369.00	0.00	3,009,369.00	0.0%
Unsecured Roll Taxes		8042	183,217.00	0.00	183,217.00	183,217.00	0.00	183,217.00	0.0%
Prior Years' Taxes		8043	4,246.00	0.00	4,246.00	4,246.00	0.00	4,246.00	0.0%
Supplemental Taxes		8044	29,449.00	0.00	29,449.00	29,449.00	0.00	29,449.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(873,183.00)	0.00	(873,183.00)	(873,183.00)	0.00	(873,183.00)	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%
<b>Subtotal, LCFF Sources</b>			<b>6,177,037.00</b>	<b>0.00</b>	<b>6,177,037.00</b>	<b>6,495,909.00</b>	<b>0.00</b>	<b>6,495,909.00</b>	<b>5.2%</b>
<b>LCFF Transfers</b>									
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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>6,177,037.00</b>	<b>0.00</b>	<b>6,177,037.00</b>	<b>6,495,909.00</b>	<b>0.00</b>	<b>6,495,909.00</b>	<b>5.2%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	91,637.00	91,637.00	0.00	107,459.00	107,459.00	17.3%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	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		314,549.00	314,549.00		283,094.00	283,094.00	-10.0%
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		25,989.00	25,989.00		25,000.00	25,000.00	-3.8%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Title III, Part A, English Learner Program	4203	8290		0.00	0.00			0.00	0.0%	
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.0%	
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		25,410.00	25,410.00			25,410.00	25,410.00	0.0%
Other NCLB / Every Student Succeeds Act		8290		6,018.00	6,018.00			0.00	0.00	-100.0%
Career and Technical Education	3500-3599	8290	0.00	754,303.00	754,303.00	0.00		241,979.00	241,979.00	-67.9%
All Other Federal Revenue	All Other	8290	0.00	1,217,906.00	1,217,906.00	0.00		682,942.00	682,942.00	-43.9%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	1,217,906.00	1,217,906.00	0.00		682,942.00	682,942.00	-43.9%
<b>OTHER STATE REVENUE</b>										
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		204,536.00	204,536.00			180,519.00	180,519.00	-11.7%
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	23,241.00	0.00	23,241.00	23,241.00		0.00	23,241.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	84,666.00	27,658.00	112,324.00	84,666.00		27,658.00	112,324.00	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%
Charter School Facility Grant	6030	8590		0.00	0.00			0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00			0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00			0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00			0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00			0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00			0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00			0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	331,931.00	331,931.00	0.00		643,566.00	643,566.00	93.9%
<b>TOTAL, OTHER STATE REVENUE</b>			107,907.00	564,125.00	672,032.00	107,907.00		851,743.00	959,650.00	42.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	21,000.00	0.00	21,000.00	21,000.00	0.00	21,000.00	0.0%
Interest		8660	20,000.00	0.00	20,000.00	25,000.00	0.00	25,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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 (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	166,671.00	0.00	166,671.00	56,000.00	0.00	56,000.00	-66.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		118,945.00	118,945.00		151,013.00	151,013.00	27.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>207,671.00</b>	<b>118,945.00</b>	<b>326,616.00</b>	<b>102,000.00</b>	<b>151,013.00</b>	<b>253,013.00</b>	<b>-22.5%</b>
<b>TOTAL, REVENUES</b>			<b>6,492,615.00</b>	<b>1,900,976.00</b>	<b>8,393,591.00</b>	<b>6,705,816.00</b>	<b>1,685,698.00</b>	<b>8,391,514.00</b>	<b>0.0%</b>

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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	2,122,917.00	443,222.00	2,566,139.00	2,085,692.00	373,764.00	2,459,456.00	-4.2%
Certificated Pupil Support Salaries		1200	72,573.00	103,565.00	176,138.00	74,388.00	0.00	74,388.00	-57.8%
Certificated Supervisors' and Administrators' Salaries		1300	385,871.00	5,000.00	390,871.00	333,991.00	59,045.00	393,036.00	0.6%
Other Certificated Salaries		1900	0.00	72,826.00	72,826.00	0.00	74,504.00	74,504.00	2.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,581,361.00</b>	<b>624,613.00</b>	<b>3,205,974.00</b>	<b>2,494,071.00</b>	<b>507,313.00</b>	<b>3,001,384.00</b>	<b>-6.4%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	54,250.00	234,538.00	288,788.00	53,079.00	196,845.00	249,924.00	-13.5%
Classified Support Salaries		2200	477,115.00	0.00	477,115.00	498,409.00	0.00	498,409.00	4.5%
Classified Supervisors' and Administrators' Salaries		2300	40,371.00	0.00	40,371.00	42,616.00	0.00	42,616.00	5.6%
Clerical, Technical and Office Salaries		2400	250,678.00	1,228.00	251,906.00	361,478.00	0.00	361,478.00	43.5%
Other Classified Salaries		2900	130,752.00	18,841.00	149,593.00	130,245.00	0.00	130,245.00	-12.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>953,166.00</b>	<b>254,607.00</b>	<b>1,207,773.00</b>	<b>1,085,827.00</b>	<b>196,845.00</b>	<b>1,282,672.00</b>	<b>6.2%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	308,747.00	336,891.00	645,638.00	369,189.00	364,732.00	733,921.00	13.7%
PERS		3201-3202	175,290.00	80,356.00	255,646.00	200,595.00	58,366.00	258,961.00	1.3%
OASDI/Medicare/Alternative		3301-3302	96,416.00	35,005.00	131,421.00	119,376.00	25,074.00	144,450.00	9.9%
Health and Welfare Benefits		3401-3402	470,499.00	109,987.00	580,486.00	459,471.00	73,903.00	533,374.00	-8.1%
Unemployment Insurance		3501-3502	1,560.00	410.00	1,970.00	41,214.00	7,944.00	49,158.00	2395.3%
Workers' Compensation		3601-3602	90,824.00	23,567.00	114,391.00	98,222.00	18,645.00	114,867.00	0.4%
OPEB, Allocated		3701-3702	66,576.00	0.00	66,576.00	59,241.00	0.00	59,241.00	-11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,668.00	0.00	2,668.00	2,217.00	450.00	2,667.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,212,578.00</b>	<b>586,216.00</b>	<b>1,798,794.00</b>	<b>1,347,525.00</b>	<b>549,114.00</b>	<b>1,896,639.00</b>	<b>5.4%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	11,000.00	3,098.00	14,098.00	13,500.00	200,000.00	213,500.00	1414.4%
Books and Other Reference Materials		4200	1,000.00	24,200.00	25,200.00	0.00	20,700.00	20,700.00	-17.9%
Materials and Supplies		4300	240,558.00	234,652.00	475,210.00	159,250.00	171,507.00	330,757.00	-30.4%
Noncapitalized Equipment		4400	29,900.00	21,065.00	50,965.00	7,300.00	75,440.00	82,740.00	62.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>282,458.00</b>	<b>283,015.00</b>	<b>565,473.00</b>	<b>180,050.00</b>	<b>467,647.00</b>	<b>647,697.00</b>	<b>14.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	14,602.00	15,191.00	29,793.00	28,550.00	11,176.00	39,726.00	33.3%
Dues and Memberships		5300	6,700.00	280.00	6,980.00	11,700.00	500.00	12,200.00	74.8%
Insurance		5400 - 5450	144,000.00	0.00	144,000.00	144,000.00	0.00	144,000.00	0.0%
Operations and Housekeeping Services		5500	161,000.00	0.00	161,000.00	161,000.00	0.00	161,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,950.00	0.00	28,950.00	25,250.00	0.00	25,250.00	-12.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	1,302.00	(1,302.00)	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	322,609.00	87,475.00	410,084.00	281,390.00	266,828.00	548,218.00	33.7%
Communications		5900	32,750.00	0.00	32,750.00	33,700.00	3,000.00	36,700.00	12.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>710,611.00</b>	<b>102,946.00</b>	<b>813,557.00</b>	<b>686,892.00</b>	<b>280,202.00</b>	<b>967,094.00</b>	<b>18.9%</b>

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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	80,150.00	0.00	80,150.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>80,150.00</b>	<b>0.00</b>	<b>80,150.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	30,753.00	30,753.00	0.00	30,753.00	30,753.00	0.0%
Payments to County Offices		7142	0.00	183,002.00	183,002.00	0.00	262,257.00	262,257.00	43.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	10,668.00	0.00	10,668.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	19,332.00	0.00	19,332.00	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>213,755.00</b>	<b>213,755.00</b>	<b>30,000.00</b>	<b>293,010.00</b>	<b>323,010.00</b>	<b>51.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(68,901.00)	68,901.00	0.00	(115,889.00)	115,889.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(11,592.00)	0.00	(11,592.00)	0.00	0.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(80,493.00)</b>	<b>68,901.00</b>	<b>(11,592.00)</b>	<b>(115,889.00)</b>	<b>115,889.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,739,831.00</b>	<b>2,134,053.00</b>	<b>7,873,884.00</b>	<b>5,708,476.00</b>	<b>2,410,020.00</b>	<b>8,118,496.00</b>	<b>3.1%</b>



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)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>									
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	115,000.00	0.00	115,000.00	127,529.00	0.00	127,529.00	10.9%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			115,000.00	0.00	115,000.00	127,529.00	0.00	127,529.00	10.9%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(466,967.00)	466,967.00	0.00	(543,316.00)	543,316.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			(466,967.00)	466,967.00	0.00	(543,316.00)	543,316.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			(581,967.00)	466,967.00	(115,000.00)	(670,845.00)	543,316.00	(127,529.00)	10.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	223,725.00	223,725.00	0.0%
3) Other State Revenue		8300-8599	17,000.00	17,000.00	0.0%
4) Other Local Revenue		8600-8799	12,500.00	12,500.00	0.0%
5) TOTAL, REVENUES			253,225.00	253,225.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	137,854.00	141,750.00	2.8%
3) Employee Benefits		3000-3999	56,874.00	62,838.00	10.5%
4) Books and Supplies		4000-4999	169,426.00	169,426.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,740.00	6,740.00	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	11,592.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			382,486.00	380,754.00	-0.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(129,261.00)	(127,529.00)	-1.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	115,000.00	127,529.00	10.9%
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			115,000.00	127,529.00	10.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,261.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	43,223.00	28,962.00	-33.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			43,223.00	28,962.00	-33.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			43,223.00	28,962.00	-33.0%
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	28,962.00	28,962.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	223,725.00	223,725.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>223,725.00</b>	<b>223,725.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	17,000.00	17,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>17,000.00</b>	<b>17,000.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	12,500.00	12,500.00	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					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,500.00</b>	<b>12,500.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>253,225.00</b>	<b>253,225.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	97,333.00	98,984.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	40,371.00	42,616.00	5.6%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	150.00	150.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>137,854.00</b>	<b>141,750.00</b>	<b>2.8%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	28,236.00	32,231.00	14.1%
OASDI/Medicare/Alternative		3301-3302	8,911.00	9,290.00	4.3%
Health and Welfare Benefits		3401-3402	15,972.00	15,972.00	0.0%
Unemployment Insurance		3501-3502	59.00	1,504.00	2449.2%
Workers' Compensation		3601-3602	3,696.00	3,841.00	3.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>56,874.00</b>	<b>62,838.00</b>	<b>10.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,426.00	9,426.00	0.0%
Noncapitalized Equipment		4400	500.00	500.00	0.0%
Food		4700	159,500.00	159,500.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>169,426.00</b>	<b>169,426.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,300.00	1,300.00	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	5,440.00	5,440.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,740.00</b>	<b>6,740.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	11,592.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>11,592.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>382,486.00</b>	<b>380,754.00</b>	<b>-0.5%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	115,000.00	127,529.00	10.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>115,000.00</b>	<b>127,529.00</b>	<b>10.9%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>115,000.00</b>	<b>127,529.00</b>	<b>10.9%</b>



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	622,150.00	622,150.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			622,150.00	622,150.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			622,150.00	622,150.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	622,150.00	622,150.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	518,034.00	518,034.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			518,034.00	518,034.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			518,034.00	518,034.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	518,034.00	518,034.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

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



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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	71,245.00	71,245.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,245.00	71,245.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,245.00	71,245.00	0.0%
2) Ending Balance, June 30 (E + F1e)			71,245.00	71,245.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	71,245.00	71,245.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	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					
Mitigation/Developer Fees		8681	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	409.00	409.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			409.00	409.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			409.00	409.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	409.00	409.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

July 1 Budget  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(23.00)	(23.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(23.00)	(23.00)	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(23.00)	(23.00)	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	(23.00)	(23.00)	0.0%

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

July 1 Budget  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

July 1 Budget  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Object

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144.00	144.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144.00	144.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144.00	144.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	144.00	144.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	562.70	562.70	562.70	562.70	562.70	562.70
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	562.70	562.70	562.70	562.70	562.70	562.70
<b>5. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	562.70	562.70	562.70	562.70	562.70	562.70
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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:  
Financial information for the North Valley Schools Insurance Group is available at the Butte Schools Self Funded JPA website <https://bssjpja.org>

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Lorelle Mudd  
Title: CBO  
Telephone: 530-868-1281 X 8102  
E-mail: lmudd@biggs.org



**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) 222,127.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,923,838.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.75%

**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. Entry required  
\_\_\_\_\_

**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)	456,668.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	80,000.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	31,957.46
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)	568,625.46
9. Carry-Forward Adjustment (Part IV, Line F)	(100,645.10)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	467,980.36

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,563,126.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	515,516.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	712,788.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	61,991.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	74,333.00
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)	244,431.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	18,300.00
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)	10,719.00
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)	820,241.54
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	211,394.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	7,232,839.54

**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) 7.86%

**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/icc](http://www.cde.ca.gov/fg/ac/icc))  
(Line A10 divided by Line B19) 6.47%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>568,625.46</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>27,251.89</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.63%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.63%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.63%) times Part III, Line B19); zero if positive	<u>(100,645.10)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(100,645.10)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>6.47%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-50,322.55) is applied to the current year calculation and the remainder (\$-50,322.55) is deferred to one or more future years:	<u>7.17%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-33,548.37) is applied to the current year calculation and the remainder (\$-67,096.73) is deferred to one or more future years:	<u>7.40%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(100,645.10)</u>

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	7,988,884.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	985,279.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	74,333.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	80,150.00
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	115,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				269,483.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	129,261.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				6,863,383.00

<b>Section II - Expenditures Per ADA</b>		<b>2020-21 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		562.70
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,197.23
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	6,959,246.33	12,327.50
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)	6,959,246.33	12,327.50
B. Required effort (Line A.2 times 90%)	6,263,321.70	11,094.75
C. Current year expenditures (Line I.E and Line II.B)	6,863,383.00	12,197.23
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%

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

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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	92,470.00		53,278.00	145,748.00
2. State Lottery Revenue	8560	84,666.00		27,658.00	112,324.00
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)		177,136.00	0.00	80,936.00	258,072.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		23,500.00	23,500.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		0.00	0.00	23,500.00	23,500.00
<b>C. ENDING BALANCE</b> (Must equal Line A6 minus Line B12)	979Z	177,136.00	0.00	57,436.00	234,572.00
<b>D. COMMENTS:</b>					

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.

**BIGGS UNIFIED SCHOOL DISTRICT**

Meeting Date: June 9, 2021

Item Number: 7A  
Item Title: Inter-district Agreement Request(s)  
Presenter: Doug Kaelin, Superintendent & Donna Cyr, Admin. Assistant/HR Director  
Attachment: None  
Item Type:  Consent Agenda  Action  Report  Work Session  Other:

Background/Comments:

We have received the following interdistrict transfer requests. After reviewing each one with Board Policy and Administration Regulations 5117, we make the following recommendations.

2021-2022 School Year	From:	To:	Action:	New/Ongoing:
1. (11 <sup>th</sup> grade)	Biggs	Live Oak	Denied	New
2. (9 <sup>th</sup> grade)	Biggs	Live Oak	Denied	New
3. (12 <sup>th</sup> grade)	Biggs	Gridley	Released	New
4. (6 <sup>th</sup> grade)	Palermo	Biggs	Accept	Ongoing
5. (6 <sup>th</sup> grade)	Gridley	Biggs	Accept	New
6. (Kinder.)	Gridley	Biggs	Accept	New
7. (5 <sup>th</sup> grade)	Biggs	Thermalito	Released	New
8. (3 <sup>rd</sup> grade)	Biggs	Thermalito	Released	New
9. (9 <sup>th</sup> grade)	Biggs	Durham	Released	Ongoing
10. (4 <sup>th</sup> grade)	Biggs	Durham	Released	Ongoing
11. (7 <sup>th</sup> grade)	Biggs	Oroville	Released	New
12. (6 <sup>th</sup> grade)	Biggs	Oroville	Released	New
13. (Kinder.)	Biggs	Manzanita	Released	New
14. (Kinder.)	Live Oak	Biggs	Accept	New

Fiscal Impact: We will have a loss of ADA for those outgoing transfer requests and an increase of ADA for those incoming transfer requests.

Recommendation: The Superintendent recommends action as indicated.



**Addendum of Lease for Development and Use of Facilities**

**Between Biggs Unified School District and the City of Biggs: (1) Remove old playground structure & replace with new play structure (2) Revise Term and Extension of Lease Term (3) Termination of Lease**

The Biggs Unified School District (BUSD), Lessor and the City of Biggs ("City") as lessee, entered into the lease (the "Lease Agreement") dated November 1, 2015 for the premises (Property") located at City of Biggs. See (Exhibit A) of the Lease Agreement.

The Lessor and Lessee desire to add the Addendum to the Lease Agreement on the terms and conditions set forth in this Lease Agreement Addendum (the "Agreement"), which will take effect **April 14, 2021**

The agreement is the first Addendum to the Lease Agreement.

IN CONSIDERATION OF the Lessor and Lessee agreeing to add addendum to their existing Lease Agreement, and other valuable considerations, the receipt and sufficiency of which is hereby acknowledged, both parties agree to keep, perform and fulfill the promises, conditions and agreements below:

**Addendum Revisions**

1. The Lease Agreement Addendum will be as follows:
  - a. Section 2. Term of the Lease agreement "term of 10 years " and replacing it with the phrase "extend term to 30 years with option to renew agreement."
  - b. Section 3. Responsibilities of Lessee, b. Construction and Modification shall include "The City may delegate construction to other entities."
  - c. Section 7. Termination of Lease to include "The District cannot revoke the agreement without cause."
2. Except as otherwise expressly provided in this Agreement, all the terms and conditions of the Lease Agreement remain unchanged and in full force and effect.

**Incorporation**

3. This agreement incorporates and is subject to the Lease Agreement.

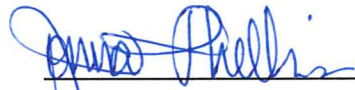
**Governing Law**

4. Subject Capitalized term not otherwise defined in this Agreement will have the meanings ascribed to them in the Lease Agreement. Headings are inserted for the convenience of the parties only and are not to be considered when interpreting this Agreement. Words in the singular mean and include the plural and vice versa. Words in the masculine include the feminine and vice versa. The words "

The addendum shall be attached to the original (s) of the lease and shall be a part thereof and incorporated therein.

IN WITNESS WHEREOF, this Agreement is effective as the latest date set forth below:

\_\_\_\_\_  
James "Bo" Sheppard                      Date  
Mayor, City of Biggs

 5/20/2021  
\_\_\_\_\_  
Jonna Phillips                                      Date  
President, Governing Board  
Biggs Unified School District

ATTEST:

ATTEST:

\_\_\_\_\_  
Mark Sorensen                                      Date  
City Administrator

 4-14-21  
\_\_\_\_\_  
Doug Kaelin,    Date  
Superintendent

ATTEST:

\_\_\_\_\_  
Deputy City Clerk                                      Date

\_\_\_\_\_  
Clerk, Governing Board                                      Date

Approved as to Form:

\_\_\_\_\_  
School Attorney    Date



## LICENSING AGREEMENT

This Agreement effective **June 15, 2021**, is made and entered into by **Biggs Unified School District** as Licensee and Document Tracking Services (DTS) as Licensor each a "Party" and collectively the "Parties".

Licensee desires that DTS provide a license to use DTS proprietary web-based application in accordance with the following provisions:

- A. License. DTS hereby grants to Licensee a non-exclusive license to use DTS application in order to create, edit, update, print and track specific documents as described in Exhibit **A** of this agreement.
  - (i) DTS retains all rights, title and interest in DTS application and any registered trademarks associated with the license.
  - (ii) Licensee retains all rights, title and interest in the documents as described in Exhibit **A** of this agreement.
- B. Internet Areas. All parties including third party licensees shall not be permitted to establish any "pointers" or links between the Online Area and any other area on or outside of the DTS login without the prior written approval.
- C. Term of License. The term of the Agreement is for **three (3) years** from the effective date (as noted in paragraph one) of the license agreement.
- D. Personnel. DTS will assign the appropriate personnel to represent DTS in all aspects of the license including but not limited to account set up and customer license inquiries.
- E. Content. DTS will be solely responsible for loading the content supplied by Licensee into DTS secure server and provide complete access to Licensee and its representatives.
- F. Security of Data. DTS at all times will have complete security of Licensee documents on dedicated servers that only authorized DTS personnel will have access to; all login by DTS authorized will be stored and saved as to time of log-in and log-out.
  - (i) Licensee may request DTS to only store Licensee documents for the period of time that allows Licensee and its authorized personnel to create, edit and update their documents.
- G. Management of Database. DTS shall allow Licensee to review, edit, create, update and otherwise manage all content of Licensee available through the Secure Login of DTS.
- H. Customer License. DTS shall respond promptly and professionally to questions, comments, complaints and other reasonable requests regarding any aspect of DTS application by Licensee. DTS business hours are Monday-Friday 8AM PST to 5PM PST except for national/state holidays.



- I. License Fee. Licensee shall pay an **annual fee of \$877 for three (3) years**.
- J. Document Set Up Fee. The one-time set up fee for documents as described in Exhibit A and made a part of this Agreement is **\$0**.
- K. Payment Terms. Licensee shall pay the annual licensing fee upon execution of the Agreement between parties and the electronic submittal of the invoice to Licensee.
- L. Number of Documents. The maximum number of documents per school district is limited to **five (5)**.
- M. Warranty. Licensee represents and warrants that all information provided to DTS, including but not limited to narratives, editorials, information regarding schools, is owned by Licensee and Licensee has the right to use and allow use by DTS as called for hereunder and that no copyrights, trademark rights or intellectual property rights of any nature of any third party will be infringed by the intended use thereof. In the event any claim is brought against DTS based on an alleged violation of the rights warranted herein, Licensee agrees to indemnify and hold DTS harmless from all such claims, including attorney fees and costs incurred by DTS in defending such claims.
- N. Definitions.
  - (i) Document. A document is defined as **a)** a specific template provided by CDE or; **b)** any specific word document or forms that have different fields or school references such as elementary, middle or high schools\* submitted by District or CDE; or **c)** individual inserts submitted by District or CDE that are integrated into existing documents or are offered as supplemental and/or addendums to other report documents.
    - \* Licensee submits a SPSA template for their elementary, middle and high schools, which is counted as three (3) separate documents.
  - (ii) Customized Documents. Any document that is not a standard CDE template is considered a custom document and as such may be subject to additional setup fees; DTS shall provide an estimated cost of these additional fees prior to the execution of this agreement.
- O. Document Setup Fee. DTS will charge a one-time setup fee of \$200 per standard document up to a maximum of \$850 for customized documents.
- P. Additional Fees. Licensee shall pay additional fees if Licensee exceeds the number of documents as described in section L of this agreement. The fee for each additional document is \$39 per document times the number of schools in the district. The fee shall be payable within thirty (30) days from DTS invoice.
- Q. Additional Services. DTS can also provide Data Transfer and Document Translation services to Licensee for an additional fee. The fee for each additional service would be agreed upon between the parties and invoiced at the time the services were requested. The fee shall be payable within thirty (30) days from DTS invoice.



The Parties hereto have executed this Agreement as of the Effective Date.

Document Tracking Services, LLC

By: Aaron Tarazon, Director  
Document Tracking Services  
10225 Barnes Canyon Road, Suite A200  
San Diego, CA 92121  
858-784-0967 - Phone  
858-587-4640 - Corporate Fax

Date: April 30, 2021

Licensee

By: \_\_\_\_\_

Date: \_\_\_\_\_

Biggs Unified School District



### **Exhibit A**

The following are standard documents to be used in conjunction with the license.

1. 2021 School Accountability Report Card, English & Spanish
2. 2021 School Plan for Student Achievement
3. 2021 Local Education Agency Plan
4. Others to be identified as needed.

# BIGGS UNIFIED SCHOOL DISTRICT

## CERTIFICATED SUBSTITUTE SALARY SCHEDULES & EXTRA DUTY PAY FY 2021-22

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### SUBSTITUTE TEACHERS

	Hourly Rate	Daily Rate
Teacher Substitute*	\$ 21.43	\$ 150.00
Long Term Substitutes 20 or more consecutive days in classroom*	\$ 25.71	\$ 180.00
<b>Regular Staff Extra Duty</b>		
Extra Duty Hourly Assignment (Summer School, Tutor, Ex Duty, Training)	\$ 35.19	N/A

\* Based on 7 hour work day / half day = \$75.00

\*\* Based on Range I Step 1 of 21/22 Certificated Salary Schedule

Board Approved:

# BIGGS UNIFIED SCHOOL DISTRICT

June 3, 2021

Item Number: 8F

Item Title: Approve Education Protection Account (EPA) expenses

Presenter: Lorelle Mudd, Chief Business Official

Attachments: Estimated Revenue and Expenditure exhibit

Item Type:  Consent Agenda  Action  Report  Work Session  Public Hearing

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## **Background/Comments:**

Pursuant to Article XIII, Section 36 of the California Constitution, school districts, county offices of education and community college districts are required to determine how the moneys received from the Education Protection Account are spent in the school or schools within its jurisdiction, provided that the governing board makes the spending determinations in an open session of a public meeting. The language in the constitutional amendment requires that funds shall not be used for the salaries and benefits of administrators or any other administrative costs. There is also a requirement that districts must annually post on its website an accounting of how much money was received from EPA and how that money was spent.

## **Fiscal Impact:**

The EPA revenue estimate for Biggs USD for 2021/2022 is \$1,214,320. These funds will be used to pay for teacher salaries and benefits (Total \$). In addition, to balance the expenses, a Direct Charge entry has been made in the amount of \$189,433.

## **Recommendation:**

The Administration recommends the board approve the EPA estimate of revenue and how the revenue will be spent.



Fund 01 GeneralFund

Revenue	Description	Amount	Percentage of Sources
8000	Revenue	1,214,320	100.00%
<b>Total Revenue</b>		<b>1,214,320</b>	<b>100.00%</b>

Expenditure	Description	Amount	Percentage of Sources
<b>1000 Certificated Salaries</b>			
1100	CertificatedTeachersSalaries	744,073	61.27%
<b>Total 1000</b>		<b>744,073</b>	<b>61.27%</b>

<b>3000 Benefits</b>			
3100		118,448	9.75%
3300		10,065	.83%
3400		123,600	10.18%
3500		8,538	.70%
3600		20,163	1.66%
<b>Total 3000</b>		<b>280,814</b>	<b>23.13%</b>

<b>5000 Srvcs &amp; Oper Exp</b>			
5700		189,433	15.60%
<b>Total 5000</b>		<b>189,433</b>	<b>15.60%</b>
<b>Total Expenditure</b>		<b>1,214,320</b>	<b>100.00%</b>

Starting Balance	0
+ Revenues	1,214,320
- Expenditures	1,214,320
- Budgeted Reserves & Fund Bal	0
= Unappropriated Balance	0

Starting Balance	0
+ Total Revenues	1,214,320
<b>= Total Sources</b>	<b>1,214,320</b>

Expenditure	Description	Amount	Percentage of Sources
1000	Certificated Salaries	744,073	61.27%
2000			%
3000	Benefits	280,814	23.13%
4000			%
5000	Srvcs & Oper Exp	189,433	15.60%
6000			%
7000			%
<b>- Total Expenditures</b>		<b>1,214,320</b>	<b>100.00%</b>
<b>- Total Budgeted Reserves and Fund Balance</b>		<b>0</b>	<b>.00%</b>
<b>= Unappropriated Balance</b>		<b>0</b>	<b>.00%</b>