

**Agenda**  
**BIGGS UNIFIED SCHOOL DISTRICT**  
**SPECIAL MEETING OF THE BOARD OF TRUSTEES**  
**BOARD ROOM – 300 B Street**  
**June 23, 2021**  
**9:30 a.m. Open Session**

District COVID-19 Protocol

\* 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.  
\* 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.

**OPEN SESSION**

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

**6. 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.

- A. Inter-district Agreement Request(s) for the 2021/2022 school year
- B. Approve Purchase Order and Vendor Warrants – April 24<sup>th</sup> – June 11<sup>th</sup>, 2021

**7. ACTION ITEMS**

- A. Approve LCAP Plan – *under separate cover*  
Superintendent recommends approval
- B. Adopt Original Budget for 2021/2022  
Superintendent recommends approval
- C. Approve Ag Incentive Grant for 2021-2022 School Year
- D. Approve the 2021-2022 Certification of Assurances

Submission of Certification of Assurances is required every fiscal year. A complete list of legal and program assurances for the fiscal year can be found at [Http://www.cde.ca.gov/fg/aa/co/ca13asstoc.asp](http://www.cde.ca.gov/fg/aa/co/ca13asstoc.asp). Attached are the Consolidated Application Certification statement, Protected Prayer Certification, Application for Categorical Programs Funding, Nonprofit Private School Participation, and Title I Part A Planned School Allocations. The Superintendent recommends approval.

E. Adopt the Following New or Updated Board Policies (BP), Admin. Regulations (AR) and Exhibits (E):

BP 0420.42 - Philosophy, Goals, Objectives and Comprehensive Plans – Charter School Renewal – update  
BP 3110 – Business and Noninstructional Operations – Transfer of Funds – updated  
BP/AR 3230 – Business and Noninstructional Operations – Federal Grant Funds - updated  
AR 3311.2 – Business and Noninstructional Operations – Lease-Leaseback Contracts - updated  
BP 3311.3 – Business and Noninstructional Operations – Design-Build Contracts - updated  
BP 3320 – Business and Noninstructional Operations – Claims and Actions Against the District - updated  
BP 3452 – Business and Noninstructional Operations – Student Activity Funds - updated  
BP 3600 – Business and Noninstructional Operations – Consultants - updated  
E 4112.9/4212.9/4312.9- Personnel – Employee Notifications - update  
AR 4161.2/4261.2/4361.2 - Personnel – Personal Leaves - update  
AR 4161.8/4261.8/4361.8 Personnel – Family Care and Medical Leave - update  
BP/AR 6142.8 - Instruction – Comprehensive Health Education - update  
BP 7210 – Facilities – Facilities Financing – updated

F. Approve Resolution 2020/2021# 15 Intention to Layoff Certificated Position – *under separate cover*

G. Approve Revised Attorney-Client contract with Minasian, Meith, Soares, Sexton & Cooper, LLP effective August 1, 2021

**8. PERSONNEL ACTION**

- A. Accept resignation of Melissa Heath as teacher at Biggs Elementary School effective June 30, 2021
- B. Accept resignation of Geri Clayton as Home Art/Crafts teacher at Biggs High School effective June 30, 2021
- C. Approve hiring of Esmeralda Esquivel in the Biggs High School Spanish teacher position effective August 9, 2021
- D. Approve hiring Beth Chavez in the Biggs Elementary School teacher position effective August 9, 2021
- E. Approve hiring Jessica Jensen in a Biggs Elementary School Instructional Aide position effective August 10, 2021
- F. Approve hiring a Biggs Elementary School Instructional Aide effective August 10, 2021 - Name to be announced at meeting.

**9. INFORMATION ITEMS**

**10. FUTURE ITEMS FOR DISCUSSION**

**11. 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.

**BIGGS UNIFIED SCHOOL DISTRICT**

Meeting Date: June 23, 2021

Item Number: 6A  
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. (3 <sup>rd</sup> grade)	Biggs	Thermalito	Released	Ongoing
2. (6 <sup>th</sup> grade)	Biggs	Gridley	Denied	New
3. (5 <sup>th</sup> grade)	Biggs	Manzanita	Released	Ongoing
4. (3 <sup>rd</sup> grade)	Biggs	Manzanita	Released	Ongoing
5. (Kinder.)	Live Oak	Biggs	Accept	New
6. (12 <sup>th</sup> grade)	Biggs	Live Oak	Released	New
7. (10 <sup>th</sup> grade)	Biggs	Live Oak	Released	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.

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-200479	38.00 Printed	01		Jones, Tinker (000928 - Emp)
3005-200480	42.00 Printed	01		PACIFIC STORAGE COMPANY AMERICAN MOBILE SHREDDING (100075/1)
3005-200481	225.37 Printed	01		BI-COUNTY IRRIGATION (100498/1)
3005-200482	355.39 Printed	01		BUTTE AUTO PARTS (100115/1)
3005-200483	1,169.03 Printed	01		CDW GOVERNMENT INC (100151/1)
3005-200484	2,904.26 Printed	13		DANIELSEN COMPANY (100182/1)
3005-200485	12.18 Printed	01		Dan's Electrical Supply (100183/2)
3005-200486	994.97 Printed	01		HARSHBARGER ACE HARDWARE (100250/1)
3005-200487	1,190.00 Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-200488	360.59 Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-200489	1,896.00 Printed	01		ROCHELLE LAIRD (100302/1)
3005-200490	1,570.56 Printed	01		LAKEVIEW PETROLEUM CO. (100304/2)
3005-200491	471.80 Printed	01		MOB SALES & SERVICE (100336/1)
3005-200492	2,470.32 Printed	01		OFFICE DEPOT (100358/1)
3005-200493	1,558.55 Printed	13		PRO PACIFIC FRESH (100376/1)
3005-200494	25.00 Printed	01		Raquel Caratachea (100779/1)
3005-200495	74.00 Printed	01		IntraData, Inc. (100768/1)
3005-200496	290.00 Printed	01		SUPERIOR REGION CATA JEANETTE STURZEN, CDE (100440/1)
3005-200497	7,782.63 Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-200498	1,200.00 Printed	01		T-MOBILE (100751/1)
3005-200499	1,098.41 Printed	01		WAXIE Sanitary Supply (100761/1)
3005-200500	267.70 Printed	01		WILCO SUPPLY CO. (100475/1)
3005-200501	148.16 Printed	01		ZEE SERVICE COMPANY (100479/1)

26,144.92

Number of Items

23 Totals for Register 000323

2021 FUND-OBJ Expense Summary / Register 000323

01-4300	8,508.80
01-4303	1,570.56
01-5200	290.00
01-5800	3,138.00
01-5807	63.00
01-9110*	13,570.36-
<b>Totals for Fund 01</b>	<b>13,570.36</b>
	<b>13,570.36-</b>

2021 FUND-OBJ Expense Summary / Register 000323 (continued)

13-4300	68.29	
13-4700	12,506.27	
13-9110*		12,574.56-
<b>Totals for Fund 13</b>	<b>12,574.56</b>	<b>12,574.56-</b>
<b>Totals for Register 000323</b>	<b>26,144.92</b>	<b>26,144.92-</b>

\* denotes System Generated entry

Net Change to Cash 9110

26,144.92- Credit

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-201024	25.00 Printed	01		FAZILA AFZAL (FAZILA AFZA - Payee)
3005-201025	924.01 Printed	01		ANDES POOL SUPPLY (100077/1)
3005-201026	7,434.36 Printed	01		CITY OF BIGGS (100164/1)
3005-201027	10,056.65 Printed	13		DANIELSEN COMPANY (100182/1)
3005-201028	200.00 Printed	01		MAX S DIESEL SERVICE (100324/1)
3005-201029	833.45 Printed	01		NORMAC (100353/2)
3005-201030	498.91 Printed	01		Riverside Assessments, LLC (100776/1)
3005-201031	5,900.00 Printed	01		STEPHEN ROATCH ACCOUNTANCY (100438/1)
3005-201032	492.73 Printed	01		TPX COMMUNICATIONS (100764/1)
3005-201033	911.81 Printed	01		U S BANK OFFICE EQUIP FINANCE SERVICES (100458/1)

27,276.92      Number of Items      10      Totals for Register 000324

**2021 FUND-OBJ Expense Summary / Register 000324**

01-4200	498.91
01-4300	1,033.45
01-5502	7,434.36
01-5606	911.81
01-5800	924.01
01-5804	5,900.00
01-5807	25.00
01-5900	492.73
01-9110*	17,220.27-
<b>Totals for Fund 01</b>	<b>17,220.27</b>
13-4300	134.09
13-4700	9,922.56
13-9110*	10,056.65-
<b>Totals for Fund 13</b>	<b>10,056.65-</b>
<b>Totals for Register 000324</b>	<b>27,276.92</b>

\* denotes System Generated entry

Net Change to Cash 9110      27,276.92- Credit

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-201544	100.92 Printed	01		BTTES CENTER STATE P&S (100127/1)
3005-201545	64.00 Printed	01		CA STATE DEPT OF JUSTICE ACCOUNTING OFFICE (100132/1)
3005-201546	8.13 Printed	01		CENTURYLINK COMMUNICATIONS (100153/1)
3005-201547	63.00 Printed	01		FGL ENVIRONMENTAL (100221/1)
3005-201548	1,600.13 Printed	13		Harris School Solutions (100249/3)
3005-201549	310.00 Printed	01		HONORS GRADUATION (100260/1)
3005-201550	1,621.25 Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-201551	194.87 Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-201552	5,166.00 Printed	01		ROCHELLE LAIRD (100302/1)
3005-201553	79.02 Printed	01		LATTITUDES SIGNS & BANNERS (100306/1)
3005-201554	60.56 Printed	01		MACS MARKET (100318/1)
3005-201555	1,140.65 Printed	01		OFFICE DEPOT (100358/1)
3005-201556	1,192.89 Printed	13		PRO PACIFIC FRESH (100376/1)
3005-201557	7,650.00 Printed	01		The Lampo Group, LLC (100780/1)
3005-201558	5,257.27 Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-201559	210.41 Printed	01		WAXIE Sanitary Supply (100761/1)

24,719.10

Number of Items

16 Totals for Register 000325

2021 FUND-OBJ Expense Summary / Register 000325

01-4200	5,317.64
01-4300	4,833.34
01-5800	5,229.00
01-5807	64.00
01-5900	8.13
01-9110*	15,452.11-
<b>Totals for Fund 01</b>	<b>15,452.11</b>
13-4300	1,600.13
13-4700	7,666.86
13-9110*	9,266.99-
<b>Totals for Fund 13</b>	<b>9,266.99-</b>
<b>Totals for Register 000325</b>	<b>24,719.10</b>

2021 FUND-OBJ Expense Summary / Register 000325 (continued)

\* denotes System Generated entry

Net Change to Cash 9110

24,719.10- Credit



Number	Amount Status	Fund	Cancel Register Id	Payee
3005-201983	40.15 Printed	01		Williams Cyr, Donna L (001097 - Emp)
3005-201984	89.12 Printed	01		A Z BUS SALES INC (100057/1)
3005-201985	203.90 Printed	01		ALHAMBRA SIERRA SPRINGS (100070/1)
3005-201986	1,750.00 Printed	01		CASBO PROFESSIONAL DEVELOPMENT ACCOUNTS RECEIVABLE (100148/1)
3005-201987	150.00 Printed	01		CALIF. AG. TEACHERS ASSN (100138/1)
3005-201988	794.10 Printed	01		CDW GOVERNMENT INC (100151/1)
3005-201989	72.00 Printed	01		CHICO RENT-A-FENCE (100158/1)
3005-201990	960.68 Printed	35		DIV. OF THE STATE ARCHITECT DGS DSA (100688/1)
3005-201991	3,790.50 Printed	01		FOLLETT SCHOOL SOLUTIONS INC (100227/1)
3005-201992	301.98 Printed	01		GAGER S INC (100232/1)
3005-201993	622.05 Printed	01		HELENA AGRICULTURE ENTERPRISES LLC (100254/3)
3005-201994	1,127.25 Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-201995	40.00 Printed	01		JACKSONS GLASS CO (100277/1)
3005-201996	4,144.64 Printed	01		LAKEVIEW PETROLEUM CO. (100304/2)
3005-201997	1,737.11 Printed	01		PG&E (100369/1)
3005-201998	180.72 Printed	01		VERIZON WIRELESS (100467/1)

16,004.20

Number of Items

16 Totals for Register 000326

2021 FUND-OBJ Expense Summary / Register 000326

01-4300	3,006.50
01-4303	4,144.64
01-5200	190.15
01-5300	1,750.00
01-5503	1,737.11
01-5600	40.00
01-5800	3,994.40
01-5900	180.72
01-9110*	15,043.52-
<b>Totals for Fund 01</b>	<b>15,043.52</b>
35-6200	960.68
35-9110*	960.68-
<b>Totals for Fund 35</b>	<b>960.68</b>
<b>Totals for Register 000326</b>	<b>16,004.20</b>

2021 FUND-OBJ Expense Summary / Register 000326 (continued)

\* denotes System Generated entry

Net Change to Cash 9110

16,004.20- Credit

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-202194	404.24 Printed	01		BUTTE COUNTY TAX COLLECTOR (100126/1)
3005-202195	290.04 Printed	01		GOLD COUNTRY BANK CARD SERVICE CENTER (100235/1)
3005-202196	777.00 Printed	01		STERLING DEARMOND (100741/1)

1,471.28

3 Totals for Register 000327

2021 FUND-OBJ Expense Summary / Register 000327

01-3701	777.00
01-4300	290.04
01-5800	404.24
01-9110*	1,471.28-
<b>Totals for Register 000327</b>	<b>1,471.28</b>

\* denotes System Generated entry

Net Change to Cash 9110

1,471.28- Credit

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-202673	841.47 Printed	01		Dennis Slusser (Dennis Slus - Payee)
3005-202674	1,250.00 Printed	01		Gridley Gators Swim Team (Gridley Gat - Payee)
3005-202675	362.37 Printed	01		BASES LOADED (100093/1)
3005-202676	15.00 Printed	01		BUCKMASTER OFFICE SOLUTIONS (100112/1)
3005-202677	36.70 Printed	01		Dan's Electrical Supply (100183/2)
3005-202678	1,612.50 Printed	35		DIV. OF THE STATE ARCHITECT DGS DSA (100688/1)
3005-202679	1,935.00 Printed	35		DIV. OF THE STATE ARCHITECT DGS DSA (100688/1)
3005-202680	3,508.52 Printed	01		GAYNOR TELESYSTEMS (100233/1)
3005-202681	839.18 Printed	01		HARSHBARGER ACE HARDWARE (100250/1)
3005-202682	506.67 Printed	01		J C NELSON SUPPLY CO (100275/1)
3005-202683	59.17 Printed	01		NORMAC (100353/2)
3005-202684	951.07 Printed	01		OFFICE DEPOT (100358/1)
3005-202685	87.00 Printed	01		RIGHT WAY PEST CONTROL (100393/1)

12,004.65

Number of Items

13 Totals for Register 000328

2021 FUND-OBJ Expense Summary / Register 000328

01-4300	4,846.63
01-5606	15.00
01-5607	3,508.52
01-5808	87.00
01-9110*	8,457.15-
<b>Totals for Fund 01</b>	<b>8,457.15</b>
35-6200	3,547.50
35-9110*	3,547.50-
<b>Totals for Fund 35</b>	<b>3,547.50-</b>
<b>Totals for Register 000328</b>	<b>12,004.65-</b>

\* denotes System Generated entry

Net Change to Cash 9110

12,004.65- Credit

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-203398	1,739.77 Printed	01		Herff Jones (Herff Jones - Payee)
3005-203399	78.72 Printed	01		Little, Jane A (001122 - Emp)
3005-203400	153.01 Printed	01		Mudd, Lorelle L (001392 - Emp)
3005-203401	676.12 Printed	01		BI-COUNTY IRRIGATION (100498/1)
3005-203402	157.37 Printed	01		BUCKMASTER OFFICE SOLUTIONS (100112/1)
3005-203403	780.73 Printed	01		BUTTE AUTO PARTS (100115/1)
3005-203404	3,206.95 Printed	01		GOLD COUNTRY BANK CARD SERVICE CENTER (100235/1)
3005-203405	183.75 Printed	01		Jane Little (100731/1)
3005-203406	800.00 Printed	01		MAX S DIESEL SERVICE (100324/1)
3005-203407	4,188.35 Printed	13		PRO PACIFIC FRESH (100376/1)
3005-203408	1,309.04 Printed	01		RECOLOGY BUTTE COLUSA (100384/1)
3005-203409	1,200.00 Printed	01		T-MOBILE (100751/1)
3005-203410	1,989.39 Printed	01		U S BANK OFFICE EQUIP FINANCE SERVICES (100458/1)

16,463.20

Number of Items

13 Totals for Register 000329

2021 FUND-OBJ Expense Summary / Register 000329

01-4300	5,298.93
01-4400	1,739.77
01-5200	580.35
01-5504	1,309.04
01-5606	2,146.76
01-5800	1,200.00
01-9110*	12,274.85-
<b>Totals for Fund 01</b>	<b>12,274.85</b>
13-4700	4,188.35
13-9110*	4,188.35-
<b>Totals for Fund 13</b>	<b>4,188.35-</b>
<b>Totals for Register 000329</b>	<b>16,463.20-</b>

\* denotes System Generated entry

Net Change to Cash 9110

16,463.20- Credit

Number	Amount Status	Fund	Cancel Register Id	Payee
3005-203629	1,644.00 Printed	01		Diane Crawford (Diane Crawford - Payee)
3005-203630	1,421.56 Printed	01		ANDES POOL SUPPLY (100077/1)
3005-203631	272.70 Printed	01		AT&T (100086/1)
3005-203632	100.00 Printed	01		BNY Mellon (100783/1)
3005-203633	81.00 Printed	01		CA STATE DEPT OF JUSTICE ACCOUNTING OFFICE (100132/1)
3005-203634	835.00 Printed	01		CASBO PROFESSIONAL DEVELOPMENT ACCOUNTS RECEIVABLE (100148/1)
3005-203635	567.25 Printed	01		CLARK & SONS (100165/1)
3005-203636	66.00 Printed	01		FGL ENVIRONMENTAL (100221/1)
3005-203637	290.37 Printed	01		Gold Country Hydraulic & Hose (100782/1)
3005-203638	3,342.50 Printed	13		HYLEN DISTRIBUTING (100268/1)
3005-203639	675.00 Printed	01		ROCHELLE LAIRD (100302/1)
3005-203640	1,213.69 Printed	13		SFS OF SACRAMENTO, INC (100443/2)
3005-203641	489.28 Printed	01		TPX COMMUNICATIONS (100764/1)
3005-203642	227.74 Printed	01		VERIZON WIRELESS (100467/1)

11,226.09

Number of Items

14 Totals for Register 000330

2021 FUND-OBJ Expense Summary / Register 000330

01-3701	1,644.00
01-4300	1,862.44
01-5200	835.00
01-5800	1,737.56
01-5807	81.00
01-5900	989.72
01-9110*	7,149.72-
<b>Totals for Fund 01</b>	<b>7,149.72</b>
13-4300	78.80
13-4700	3,997.57
13-9110*	4,076.37-
<b>Totals for Fund 13</b>	<b>4,076.37</b>
<b>Totals for Register 000330</b>	<b>11,226.09</b>

\* denotes System Generated entry

Net Change to Cash 9110

11,226.09- Credit

2021 FUND-OBJ Expense Summary / Register 000330 (continued)

135,310.36                      Number of Items                      108                      Totals for Org 006 - Biggs Unified School District

# 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  
 6/2/2021

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	49,166	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	560,603	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	163,680	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	731,362	526,650	8,246,025
D. NET CHANGE (MB-C)	783,380	(144,298)	(35)	(156,353)	(633,381)	1,004,766	(772,794)	(131,038)	(221,099)	828,658	(247,884)	(204,221)	(51,080)
E. ENDING CASH (MB-D)	\$3,269,140	\$3,124,643	\$3,124,608	\$2,989,125	\$2,335,744	\$3,340,710	\$2,627,916	\$2,496,878	\$2,275,778	\$3,104,436	\$2,856,552	\$2,652,331	\$0

Fund 17  
 Est. 6/30/22 \$ 3,269,172  
 2,669,638

**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

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**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  
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**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  
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**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%

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>SUMMARY OF LCFF ADA</b>								
Prior Year ADA for the Hold Harmless - ( net of current year charter shift)								
Grades TK-3	186.08	186.17	186.17	186.17	149.00	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	-	-
<b>Current Year ADA</b>								
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	No Change	No Change	(65.16)	Decline	Decline	No Change	No Change
<b>Funded LCFF ADA for the Hold Harmless</b>								
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	-	-
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	-	-	-
NPS, CDS, & COE Operated	-	-	-	-	-	-	-	-
Grades TK-3	0.87	0.87	0.87	0.87	0.87	0.87	-	-
Grades 4-6	0.87	0.87	0.87	0.87	0.87	0.87	-	-
Grades 7-8	0.09	0.09	0.09	0.09	0.09	0.09	-	-
Grades 9-12	1.83	1.83	1.83	1.83	1.83	1.83	-	-
Subtotal	3.66	3.66	3.66	3.66	3.66	3.66	-	-
<b>ACTUAL ADA (Current Year Only)</b>								
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	-	-
<b>TOTAL FUNDED ADA</b>								
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	-	-

	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 \$	255 \$	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 \$	255 \$	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%	10.1300%	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 \$	- \$	- \$	- \$
Grades 9-12	\$	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):

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	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):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
<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):

Type of Commitment	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
<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
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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:

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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
-----

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?

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
----

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

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

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

--

**Multiyear Agreement**

Total cost of salary settlement

		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

--	--	--

	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	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		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>			0.00	0.00	0.0%
<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>			137,854.00	141,750.00	2.8%
<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>			56,874.00	62,838.00	10.5%
<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>			169,426.00	169,426.00	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	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>			0.00	0.00	0.0%
<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>			0.00	0.00	0.0%
<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>			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>					
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)			144.00	144.00	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					
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.

# AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE GRANT 2021-22 APPLICATION FOR FUNDING

California Department of Education

(Due Date: To be received in Regional Supervisor's Office by June 30, 2021)

Biggs High School

Biggs Unified

\_\_\_\_\_  
School Site

\_\_\_\_\_  
District

Please include the following items with your application:

- Eligibility Determination Sheet
- Variance Request Form (if applicable)
- Quality Criterion 12 Form (if applicable)
- Award Estimator and Budget Sheet
- List of Agriculture Teachers

Certification: I hereby certify that all applicable state and federal rules and regulations will be observed; that to the best of my knowledge, the information contained in this application is correct and complete; and that the attached assurances are accepted as the basic conditions of the operations in this project/program for local participation and assistance.

Doug Kaelin  
Signature of Authorized Agent

Superintendents  
Authorized Agent Title

J. Morrell  
Signature of Agriculture Teacher  
Responsible for the Program

[Signature]  
Signature of Principal

Contact Phone Number: (707) 357-2801

Date of Local Agency Board Approval: \_\_\_\_\_

# AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE GRANT 2021–22 APPLICATION FOR FUNDING

California Department of Education  
(Due Date: To be received in Regional Supervisor's Office by June 30, 2021)

## Eligibility Determination Sheet

IN ORDER TO APPLY FOR FUNDING, YOU MUST MEET **ALL** THE QUALITY CRITERIA LISTED BELOW.

Please check each Quality Criteria you meet:

- 1. Curriculum and Instruction
- 2. Leadership and Citizenship Development
- 3. Practical Application of Occupational Skills
- 4. Qualified and Competent Personnel
- 5. Facilities, Equipment, and Materials
- 6. Community, Business, and Industry Involvement
- 7. Career Guidance
- 8. Program Promotion
- 9. Program Accountability and Planning

IF YOU CHECKED **ALL** THE REQUIRED QUALITY CRITERIA, PLEASE  
CONTINUE TO THE NEXT PAGE OF YOUR APPLICATION.

---

If you **do not** meet one or more of the criteria listed above, you may submit a Variance Request Form for each unmet criterion.

A variance is a proposed plan to bring your program into compliance with all the quality criteria listed above, prior to the following year's application.

All variances must be approved with this application in order to be eligible for funding. Non-compliance with the terms of the approved variance will result in a loss of funds.

Will you be including a formal Variance Request Form for each unmet criterion?

Yes     No

IF YOU ARE REQUESTING ONE OR MORE VARIANCES, PLEASE COMPLETE A  
**VARIANCE REQUEST FORM** FOR EACH AND CONTINUE TO THE NEXT PAGE OF  
YOUR APPLICATION.

---

IF YOU DO NOT MEET **ALL** REQUIRED QUALITY CRITERIA LISTED ABOVE,  
**AND YOU ARE NOT** SUBMITTING A VARIANCE REQUEST FORM

**STOP**

YOU ARE NOT ELIGIBLE TO APPLY FOR FUNDING THROUGH THE AGRICULTURAL  
CAREER TECHNICAL EDUCATION INCENTIVE GRANT.

# AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE GRANT 2021-22 APPLICATION FOR FUNDING

California Department of Education  
(Due Date: To be received in Regional Supervisor's Office by June 30, 2021)

## AWARD ESTIMATOR

**DATES OF PROJECT DURATION: JULY 1, 2021 TO JUNE 30, 2022**

### **Applicant Information (please fill in the underlined fields)**

Number of different agriculture teachers at site  
(Please attach a separate list of agriculture teachers' names): 2

Total number of students from the prior fiscal year R-2 Report: 156

Number of teachers meeting Criterion 10 (Class size - See instructions): 2

Number of teachers meeting Criterion 11a (Year round employment - See instructions): 2

Number of teachers meeting Criterion 11b (Project supervision period - See instructions): 1

Do you meet all criteria on the attached Quality Criterion 12 Form (Y/N)? Y

### **Award Calculations**

Part 1: Based on your number of agriculture teachers at the site:  
(Please attach a separate list of agriculture teachers' names): \$ 4,500.00

Part 2: Based on \$8.00 per member listed on the R-2 Report: \$ 1,248.00

Part 3a: Based on number of teachers meeting Criterion 10: \$ 4,000.00

Part 3b: Based on number of teachers meeting Criterion 11a: \$ 4,000.00

Part 3c: Based on number of teachers meeting Criterion 11b: \$ 2,000.00

Part 4: Based on meeting all criteria on the Quality Criterion 12 Form: \$ 7,500.00

**Total Estimated Award:** \$ 23,248.00



# AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE GRANT 2021–22 APPLICATION FOR FUNDING

California Department of Education

(Due Date: To be received in Regional Supervisor's Office by June 30, 2021)

## Budget Sheet

Incentive grant awards must be matched for each Account Number below (4000, 5000, and 6000). Account Number 4000 requires only the subtotal be matched, but Account Numbers 5000 and 6000 must be matched by line item. A waiver of matching must be approved for any instances where matching funds do not meet or exceed Incentive Grant funds.

**Amount left to Allocate:**

\$ 0.00

### 4000: Books & Supplies

Items	Description of Items of Funds Being Used	Incentive Grant Funds	Matching Funds
1.	Materials and Supplies	\$ 7,748.00	\$ 7,748.00
Subtotal	N/A	\$ 7,748.00	\$ 7,748.00

5000 Services and Operating Expenses, including services of consultants, staff travel, conferences, rentals, leases, repairs, and bus transportation

Items	Description of Items of Funds Being Used	Incentive Grant Funds	Matching Funds
1.	Travel and Conferences	\$ 5,000.00	\$ 5,000.00
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
Subtotal	N/A	\$ 5,000.00	\$ 5,000.00

6000 Capital Outlay, including sites, buildings, improvement of buildings, and equipment

Items	Description of Items of Funds Being Used	Incentive Grant Funds	Matching Funds
1.	Equipment	\$ 4,500.00	\$ 4,500.00
2.	Building Improvement	\$ 6,000.00	\$ 6,000.00
3.			
4.			
5.			
Subtotal	N/A	\$ 10,500.00	\$ 10,500.00

**Total Allocated Funds:**

\$ 23,248.00

\$ 23,248.00

# AGRICULTURAL CAREER TECHNICAL EDUCATION INCENTIVE GRANT 2021–22 APPLICATION FOR FUNDING

California Department of Education

(Due Date: To be received in Regional Supervisor's Office by June 30, 2021)

## QUALITY CRITERION 12 FORM

Agricultural programs meeting all of the required Quality Criteria (Criteria 1 – 9) may qualify for an additional \$7,500 by also meeting Criterion 12.

Please check each qualifying condition you meet below.

This form, along with the appropriate verification, must be submitted with the Agricultural Career Technical Education Incentive Grant Application by the application deadline.

Number of Students on Previous Year's R-2 Report: 156

### 12A: Leadership and Citizenship Development

Number of activities on the approved FFA Activity list in which the local chapter participated (Must participate in at least 80 percent of the activities)

### 12B: Practical Application of Occupational Skills

Number of students who received the State FFA Degree (Must be at least 5 percent of the R2 number)

### 12C: Qualified and Professional Activities

Number of teachers who attended a minimum of five professional in-service activities (Must attach approved In-service Activities Verification Page)

### 12D: Community, Business, and Industry Involvement

Number of meetings held by the local Agriculture Advisory Committee (Must be at least three, with minutes attached)

Name of Agriculture Advisory Committee Chair: Jon Scott

Phone Number of Agriculture Advisory Committee Chair: (530) 624-5807

### 12E: Retention

Number of students from the 2017 freshman cohort who completed 3 or 4 years of Agriculture Education courses. Must be at least 30% of the 2017 freshman cohort

### 12F: Graduate Follow-Up

Number of program completers graduating last year

Number of those who graduated who are employed in agriculture, in the military, or continuing their education (must be at least 75 percent of the program completers). Attach graduate follow-up report.

Grade	FirstName	LastName	EducationPlan	CareerPlan1	CareerPlan2	RoleOfAg
13	Shimaa	Al-Abdullah				
13	Tommy	Bannister	2-yr College/Technical School - Agricultural Focus	Work Part-time with Agriculture Focus	Operate my own business with an Agricultural Focus	Important to my career plans
13	Feyana	Blaylock	No further education	Work Part-time with Other Focus (Non-Ag)	None of these additional career plans	Not important to my career plans
13	Emily	Brown	2-yr College/Technical School - Agricultural Focus	Work Full-time with Agricultural Focus	None of these additional career plans	Not important to my career plans
13	Hank	Brown	Military	Other career plans	None of these additional career plans	Slightly important to my career plans
13	Emily	Burkeens	No further education	Work Part-time with Other Focus (Non-Ag)	None of these additional career plans	Slightly important to my career plans
13	cristian	camarena				
13	Matthew	Camerlo	No further education	Other career plans	None of these additional career plans	Not important to my career plans
13	natalia	Castillo	2-yr College/Technical School - Agricultural Focus	Work Part-time with Agriculture Focus	None of these additional career plans	Slightly important to my career plans
13	Paul	Castillo	2-yr College/Technical School - Agricultural Focus	Work Full-time with Agricultural Focus	None of these additional career plans	Important to my career plans
13	Lupita	Corona	No further education	Work Full-time with Agricultural Focus	None of these additional career plans	Important to my career plans
13	alexandria	dominguez	No further education	Work Part-time with Agriculture Focus	None of these additional career plans	Important to my career plans
13	Litzy	Duarte	2-yr College/Technical School - Agricultural Focus	Work Part-time with Agriculture Focus	None of these additional career plans	Important to my career plans
13	jordan	evans	No further education	Work Full-time with Agricultural Focus	None of these additional career plans	Slightly important to my career plans
13	adriana	felix				
13	Gracie	Felkins	4-yr University - Agricultural Major	Work Part-time with Agriculture Focus	None of these additional career plans	Slightly important to my career plans
13	Jesus	Flores	2-yr College/Technical School - Agricultural Focus	Work Full-time with Agricultural Focus	None of these additional career plans	Slightly important to my career plans
13	nikeishia	Gilcrease	2-yr College/Technical School - Agricultural Focus	Work Part-time with Agriculture Focus	None of these additional career plans	Important to my career plans
13	Nicholas	Green				
13	Emily	Harrison	2-yr College/Technical School - Agricultural Focus	Work Part-time with Agriculture Focus	None of these additional career plans	Slightly important to my career plans
13	Franky	Herrera	Military	Other career plans	None of these additional career plans	Slightly important to my career plans
13	Athena	Hodges	No further education	Other career plans	None of these additional career plans	Not important to my career plans
13	Chloe	Honan	No further education	Other career plans	None of these additional career plans	Not important to my career plans
13	Emma	Hudson	2-yr College/Technical School - Agricultural Focus	Work Full-time with Agriculture Focus	None of these additional career plans	Not important to my career plans
13	Cheyden	Jackson	2-yr College/Technical School - Agricultural Focus	Work Full-time with Agriculture Focus	None of these additional career plans	Essential & Important to my career plans
13	Tyler	Job	4-yr University - Agricultural Major	Work Full-time with Agricultural Focus	None of these additional career plans	Important to my career plans
13	Makayla	Johnston	2-yr College/Technical School - Agricultural Focus	Work Full-time with Agricultural Focus	Operate my own business with an Agricultural Focus	Essential & Important to my career plans
13	tristan	Lancaster	No further education	Work Part-time with Agriculture Focus	None of these additional career plans	Important to my career plans
13	Kelly	Likens	2-yr College/Technical School - Agricultural Focus	Work Full-time with Agriculture Focus	None of these additional career plans	Not important to my career plans
13	Seth	Manning	2-yr College/Technical School - Other Major/Non-Ag	Work Part-time with Other Focus (Non-Ag)	None of these additional career plans	Not important to my career plans
13	Micayla	Marshall	No further education	Work Full-time with Agricultural Focus	None of these additional career plans	Not important to my career plans
13	abby	Mattos	4-yr University - Other Major/Non-Ag	Work Full-time with Agriculture Focus	None of these additional career plans	Slightly important to my career plans
13	Blake	McLean	2-yr College/Technical School - Agricultural Focus	Work Part-time with Agriculture Focus	Operate my own business with Other/Non-Ag Focus	Not important to my career plans
13	Angelina	Melchor	2-yr College/Technical School - Agricultural Focus	Work Full-time with Agriculture Focus	None of these additional career plans	Important to my career plans
13	joseph	Melendez	Military	Other career plans	None of these additional career plans	Not important to my career plans
13	Donovan	Melton				
13	Wyatt	Nuchols	No further education	Work Full-time with Agriculture Focus	None of these additional career plans	Important to my career plans
13	Juan	Paredes	2-yr College/Technical School - Agricultural Focus	Work Full-time with Agriculture Focus	None of these additional career plans	Slightly important to my career plans
13	Joelle	Proper				
13	arissa	ramirez	No further education	Other career plans	None of these additional career plans	Not important to my career plans
13	Alex	Ramos	2-yr College/Technical School - Agricultural Focus	Work Full-time with Agriculture Focus	None of these additional career plans	Not important to my career plans
13	Jose	Ramos	No further education	Work Full-time with Agriculture Focus	None of these additional career plans	Important to my career plans
13	Jayden	Rice	2-yr College/Technical School - Other Major/Non-Ag	Work Full-time with Agriculture Focus	None of these additional career plans	Essential & Important to my career plans
13	Eric	Romo	2-yr College/Technical School - Agricultural Focus	Work Full-time with Agriculture Focus	None of these additional career plans	Important to my career plans
13	Haley	Rood	2-yr College/Technical School - Agricultural Focus	Work Full-time with Agriculture Focus	None of these additional career plans	Essential & Important to my career plans
13	mauricio	Rosales	2-yr College/Technical School - Agricultural Focus	Work Full-time with Agriculture Focus	None of these additional career plans	Slightly important to my career plans

13	Xavier	Sanchez	2-yr College/Technical School - Agricultural Focus	Work Part-time with Agriculture Focus	None of these additional career plans	Important to my career plans
13	brandon	self	No further education	Work Part-time with Agriculture Focus	None of these additional career plans	Important to my career plans
13	Maedean	Sharrack	4-yr University - Agricultural Major	Work Full-time with Agricultural Focus	None of these additional career plans	Essential & important to my career plans
13	Ryan	Sherron	No further education	Other career plans	None of these additional career plans	Not important to my career plans
13	Harley	Shippen				
13	steven	Swanson	No further education	Work Full-time with Agricultural Focus	None of these additional career plans	Not important to my career plans
13	Brina	Thomsen	2-yr College/Technical School - Agricultural Focus	Work Full-time with Agricultural Focus	None of these additional career plans	Slightly important to my career plans
13	Mariana	Tinoco	2-yr College/Technical School - Agricultural Focus	Work Part-time with Agriculture Focus	None of these additional career plans	Slightly important to my career plans
13	Connor	Townsend	2-yr College/Technical School - Agricultural Focus	Work Part-time with Agriculture Focus	None of these additional career plans	Slightly important to my career plans
13	jazzmine	velasquez	2-yr College/Technical School - Other Major/Non-Ag	Other career plans	None of these additional career plans	Not important to my career plans
13	owain	Velasquez	No further education	Other career plans	None of these additional career plans	Not important to my career plans
13	oscar	villanueva	No further education	Work Full-time with Agricultural Focus	None of these additional career plans	Not important to my career plans
13	ronnie	Weiden	2-yr College/Technical School - Other Major/Non-Ag	Work Full-time with Agricultural Focus	None of these additional career plans	Slightly important to my career plans
13	Anissa	Woosley	No further education	Work Part-time with Agriculture Focus	None of these additional career plans	Slightly important to my career plans
13	Andrew	Wylie	2-yr College/Technical School - Other Major/Non-Ag	Work Full-time with Agricultural Focus	Operate my own business with an Agricultural Focus	Essential & important to my career plans

## List of Agriculture Teachers at Biggs High School

Tanisha Norvell

Stephen Boyes

# INCENTIVE GRANT IN-SERVICE ACTIVITIES DOCUMENTATION

## CRITERIA 4.B

School Year

19-20

School

Biggs High School

Based on the previous year's record, every agriculture teacher, teaching at least 1/2 time agriculture, attends a minimum of four of the following professional development activities:

Qualified and Competent Personnel

ACTIVITIES	TEACHERS NAMES				
	Norvell	Boyes			
Fall Region Meeting	X	X			
Region In-service Day	X	X			
Spring Region Meeting	X	X			
Section In-service*	X	X			
Section In-service*	X	X			
Section In-service*	X	X			
Section In-service*	X	X			
Summer Conference	X	X			
University AgEd Skills Week					
Professional Development **					

\* Four Section In-service Meetings equals one Professional Development Activity

\*\* Can utilize a *maximum* of two other "Agriculturally Related" Professional Development activities than those listed above. Explain the Professional Development:

- 1 Germinate Conference- Norvell
- 2
- 3
- 4
- 5

## CSBA POLICY GUIDE SHEET March 2021

Note: Descriptions below identify revisions made to CSBA's sample board policies, administrative regulations, board bylaws, and/or exhibits. Editorial changes have also been made. Districts and county offices of education should review the sample materials and modify their own policies accordingly.

### **Board Policy 0420.42 - Charter School Renewal**

Policy updated to reflect **NEW LAW (SB 98, 2020)** which amends the criteria for renewal when the two consecutive years immediately preceding the renewal include the 2019-20 school year (i.e., renewals submitted in 2020-21 and 2021-22). Policy adds the requirement that the determination of a charter school's academic progress be based on all the state indicators in the California School Dashboard for which it receives performance levels, provided that the charter school has schoolwide performance levels on at least two measurements of academic performance per year and for at least two student subgroups. Policy also reflects action taken by the State Board of Education (SBE) in November 2020 to approve a list of valid and reliable indicators of academic progress and postsecondary outcomes that may be used to demonstrate a charter school's academic performance.

### **Board Policy 3110 - Transfer of Funds**

Policy updated to reflect **NEW LAW (SB 98, 2020)** which authorizes, for the 2020-21 and 2021-22 fiscal years if the state defers any payments owed to districts, the temporary transfer of up to 85 percent of the maximum amount held in any fund or account for the payment of obligations. Item #4 revised to clarify requirements for transfers from special reserve funds for capital outlay or other purposes into the general fund for general operating purposes of the district.

### **Board Policy 3230 - Federal Grant Funds**

Policy updated to reflect **NEW FEDERAL REGULATIONS (85 Fed. Reg. 49506)**, effective November 12, 2020, which clarify and renumber requirements for the use and accounting of federal grant funds pursuant to the Office of Management and Budget's Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (commonly called the "Uniform Guidance"). Policy reflects an amendment to the Uniform Guidance which extends the timeframe for submitting the final performance report from 90 to 120 calendar days after the ending date of the grant.

### **Administrative Regulation 3230 - Federal Grant Funds**

Regulation updated to reflect **NEW FEDERAL REGULATIONS (85 Fed. Reg. 49506)**, effective November 12, 2020, which clarify and renumber requirements for the use and accounting of federal grant funds pursuant to the Uniform Guidance. Regulation reflects amendments to the Uniform Guidance which (1) extend the timeframe for paying all obligations of federal funds from 90 to 120 calendar days after the end of the funding period; (2) require districts to give a preference to the purchase, acquisition, or use of goods, products, or materials from the United States as practicable; and (3) increase the threshold for "micro-purchases" and "small purchases" that qualify for simplified procurement procedures. Regulation also adds the requirement to provide for disciplinary actions to be applied when officers, employees, or representatives of the district violate conflict of interest standards. Section on "Personnel" revised to (1) add the district's responsibility to check employee records and ensure that the charges are accurate, allowable, and properly allocated and (2) clarify the documentation requirements for employees whose salary is paid with state or local funds but is used to meet a cost-sharing or matching requirement of the federal grant.

### **Administrative Regulation 3311.2 - Lease-Leaseback Contracts**

Regulation updated to (1) include the maximum term for the lease-leaseback contract as specified in law, (2) reflect the requirement for site and plan approval prior to entering into an agreement, (3) add optional language for a board resolution declaring the intent to enter into a lease-leaseback contract, and (4) move evaluation criteria into the list of items that must be included in the request for sealed proposals. Regulation also reflects **NEW LAW (AB 2311, 2020)** which requires districts to include in all bid documents and construction contracts a notice that the project is subject to state "skilled and trained workforce" requirements.

**Administrative Regulation 3311.3 - Design-Build Contracts**

Regulation updated to reflect NEW LAW (AB 2311, 2020) which requires districts to include in all bid documents and construction contracts a notice that the project is subject to state "skilled and trained workforce" requirements. Regulation also adds a definition of "skilled and trained workforce," and describes the district's responsibilities if the contractor fails to demonstrate compliance with these requirements.

**Administrative Regulation 3320 - Claims and Actions Against the District**

Regulation updated to add introductory information explaining the procedures that may be used to file a claim for money or damages against the district depending on the cause of action. Section on "Time Limitations" reorganized and clarified, especially with regard to the time limits for claims related to causes of actions which are excepted from the Government Claims Act, are not governed by any other claim presentation statute or regulation, and are addressed through procedures established by the district. Regulation also reflects NEW LAW (SB 1473, 2020) which allows a person to submit a claim, amendment to a claim, or application for a late claim by electronic means, if so authorized by a board resolution, in which case the subsequent notices provided by the district must be sent to the electronic address from which the claim was sent unless the claimant specifies an alternative electronic address for that purpose.

**Board Policy 3452 - Student Activity Funds**

Policy updated to clarify that the policy does not apply to school-connected organizations that are not composed entirely of students or subject to the board's control and regulation. Section on "Fundraising" adds a reference to policy that addresses online fundraising, and addresses fundraising events that involve the sale of foods and/or beverages. Section on "Management and Reporting of Funds" updated to reflect Governmental Accounting Standards Board (GASB) Statement 84, which provides that, if the district has administrative or direct financial involvement with the student organization's assets, as defined, the student activity fund may be considered a governmental fund subject to specific accounting and financial reporting requirements.

**Board Policy 3515.3 - District Police/Security Department NA**

~~Policy updated to reflect NEW LAW (SB 98, 2020) which encourages districts to redirect resources currently allocated to district police departments into student support services and professional development on cultural competency and restorative justice. Policy also updates the board's philosophical statement, adds optional language regarding staff training on appropriate contact with district police or security officers, and reflects NEW LAW (AB 846, 2020) which requires districts to review the job description that is used in recruitment and hiring and make changes that emphasize community-based policing and collaborative problem solving while de-emphasizing the paramilitary aspects of the job. Section on "Conduct of Officers" revised to prohibit discrimination based on protected characteristics, prohibit district officers from assisting with immigration enforcement at district schools, and reflect requirement for district police departments to adopt policy that provides a minimum standard on the use of force. Policy also reflects the district's eligibility to receive surplus military equipment if the board approves the acquisition of such equipment, and adds a section on "Records" which limits officers' access to or release of student records except when otherwise authorized or required by law.~~

**Administrative Regulation 3515.3 - District Police/Security Department NA**

~~Regulation updated to reflect law which, effective July 1, 2021, extends the requirement to complete a specified course of training to include security officers who work 20 hours per week or less. Regulation also clarifies that the additional training requirements of Penal Code 832 apply to security officers who carry a firearm while performing their duties. Section on "Qualifications of Police Officers" adds the requirement to complete specialized training within two years of the first date of employment. New section on "Use of Force" reflects (1) NEW LAW (AB 1196, 2020) which prohibits a law enforcement agency from authorizing the use of carotid restraints or choke holds, and (2) the requirement for district police departments to adopt policy that provide a minimum standard on the use of force that includes specified components and is consistent with guidelines established by the Commission on Peace Officer Standards and Training.~~



**Board Policy 3600 - Consultants**

Policy updated to reflect **NEW LAW (AB 2257, 2020)** which recodifies the three-part test established in Dynamex Operations West, Inc. v. Superior Court of Los Angeles to determine whether a person providing services for remuneration should be classified as an employee or an independent contractor, and **NEW LAWS (AB 2257 and AB 323, 2020)** which establish exceptions to the use of the three-part test. Requirement to afford equal opportunity for contracts revised to add ethnicity and reflect **NEW LAW (AB 3364, 2020)** which changes the term "military and veteran status" to "veteran or military status."

**Exhibit 4112.9/4212.9/4312.9 - Employee Notifications**

Exhibit updated to add employee notifications related to (1) the rights of employees who are victims of crime or abuse; (2) potential exposure to COVID-19 at a district facility; (3) the right and procedure to access the district's injury and illness prevention program; (4) nondiscrimination on the basis of sex and contact information for the district's Title IX Coordinator; and (5) following an investigation of an alleged misconduct of a district police officer, the district's decision to impose discipline.

**Administrative Regulation 4161.2/4261.2/4361.2 - Personal Leaves**

Regulation updated to reflect **NEW LAW (AB 2992, 2020)** which extends leave for employees who are victims of domestic violence, sexual assault, or stalking to include employees who are victims of a crime that caused physical injury, or mental injury with a threat of physical injury, and employees whose immediate family member is deceased as a direct result of a crime. Regulation also reflects provisions of AB 2992 which require districts to inform employees of their rights for such leave and authorize employees, when an unscheduled absence occurs, to submit documentation from a victim advocate or any other form of documentation that reasonably verifies that the crime or abuse occurred, including, but not limited to, a written statement signed by the employee or an individual acting on the employee's behalf.

**Administrative Regulation 4161.8/4261.8/4361.8 - Family Care and Medical Leave**

Regulation updated to reflect **NEW LAW (SB 1383, 2020)** which, for purposes of leave under the California Family Rights Act, (1) revises the definition of "child" to include the child of a registered domestic partner; (2) includes an employee's grandparent, grandchild, sibling, and registered domestic partner as persons for whom an employee may take leave for a serious health condition; (3) repeals a provision of law which had limited any leave related to the birth or placement of the child to only one parent if a district employs both parents, thereby requiring the district to grant leave to each employee; (4) eliminates the district's authority to deny reinstatement, upon return from leave, for an employee who is among the highest paid 10 percent of district employees when the employee's absence would cause substantial and grievous economic injury to district operations; and (5) authorizes military family leave to attend to an exigency arising when the employee's registered domestic partner is on active duty or on call to active duty status in the National Guard or Reserves or is a member of the regular Armed Forces on deployment to a foreign country.

**Board Policy 6142.8 - Comprehensive Health Education**

Policy updated to reflect the 2019 state curriculum framework for health education, including emphasis on the physical, mental, and social well-being of students and integration of health education with other content areas of the district's curriculum. Policy also reflects law which authorizes districts to provide age-appropriate comprehensive sexual health education prior to grade 7, and law which authorizes instruction in grades K-12 in sexual abuse and sexual assault awareness and prevention provided students are allowed to be excused from such instruction with the written request of the parent/guardian.

**Administrative Regulation 6142.8 - Comprehensive Health Education**

Regulation updated to more directly reflect state content standards for injury prevention and safety and for personal and community health. Regulation also adds a new section on "High School Health Education" for districts that require a course in health education for graduation, which reflects law requiring that the course in health education include instruction in sexual harassment and violence and instruction in performing compression-only cardiopulmonary resuscitation. Section on "Students Excused from Health Instruction" expanded to address excusals from (1) comprehensive sexual health education and HIV prevention education; (2) instruction in sexual abuse and/or sexual assault awareness and prevention; (3) any exam, survey, or questionnaire which contains questions about the student's or family's personal beliefs or practices in sex,

family life, morality, or religion; and (4) anonymous, voluntary, and confidential tests, questionnaires, and surveys containing age-appropriate questions about students' attitudes concerning or practices relating to sex.

**Board Policy 7210 - Facilities Financing**

Policy updated to add state facilities funding from the Leroy F. Greene School Facilities Act as a method of funding facilities and to reflect **NEW LAW (SB 820, 2020)** which requires filing the audit of completed facilities projects with the California State Controller. Policy also adds the requirement to comply with law and board policy regarding debt issuance and management.