

**MARCUM-ILLINOIS UNION SCHOOL DISTRICT  
REGULAR BOARD MEETING**

**AGENDA**

**Monday, June 14, 2021**  
**6:00 pm Open Session**  
**Multipurpose Room**

**2452 El Centro Blvd.**  
**East Nicolaus, CA 95659**

Meeting facilities are accessible to persons with disabilities. Anyone who is planning to attend the board meeting and is visually or hearing impaired or has any disability that needs special assistance should call the Superintendent/Principal at the District Office at least 48 hours in advance of the meeting to make arrangements. Public comments submitted by email to the district by Monday, June 14<sup>th</sup>, at [jimmie@sutter.k12.ca.us](mailto:jimmie@sutter.k12.ca.us) will be read to the board.

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**1. CALL TO ORDER, PLEDGE OF ALLEGIANCE**

**2. ROLL CALL**

Alan Menigoz, President  
Keith Turner  
Jill Bramhill  
Jeff Moore, Clerk  
Josh Wanner

**Present**

**Absent**

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**3. APPROVAL OF THE AGENDA**

Occasionally an item requiring attention will arrive in the office after the agenda is posted. Items may be added to the agenda with 2/3-majority approval of the board. Items to be added will be made available to the public at the meeting.

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**4. WILDCAT COMMUNITY CONTRIBUTOR AWARD:**

**5. SOUTH SUTTER CHARTER SCHOOL:**

**6. SUPERINTENDENT'S REPORT:**

**7. CONSENT AGENDA**

Any item on the Consent Agenda may be considered separately at the request of a board member.

**7.1 Approval of Minutes: June 7, 2021**

**7.2 Approval of Monthly Warrants:**

**7.3 Williams Act: 0 Complaints**

**7.4 Enrollment Report:**

*Projected for next year*

| TK | K  | First | Second | Third | Fourth | Fifth | Sixth | Seventh | Eighth | Total  |
|----|----|-------|--------|-------|--------|-------|-------|---------|--------|--------|
| 8  | 17 | 21(1) | 22(1)  | 22    | 22(1)  | 23(1) | 18    | 19(1)   | 18     | 190(5) |

*\*As of 6-2*

*Waiting list*

| TK | K | First | Second | Third | Fourth | Fifth | Sixth | Seventh | Eighth | Total |
|----|---|-------|--------|-------|--------|-------|-------|---------|--------|-------|
| 2  | 3 | 0     | 2      | 5     | 3      | 2     | 4     | 4       | 3      | 28    |

*\*As of 6-2*

*Recommendation: Approve Consent Agenda*

\_\_\_\_\_  
 \_\_\_\_\_  
 Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**8. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION**

\_\_\_\_\_  
 \_\_\_\_\_  
 Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**9. INFORMATION ITEMS**

**10. ACTION ITEMS**

**10.1 BR 2020-2021-17 ADOPTION OF THE 21-22 LOCAL CONTROL ACCOUNTABILITY PLAN**

The Marcum-Illinois School Board is asked to approve the Local Control Accountability plan for 2021-2022

\_\_\_\_\_  
 \_\_\_\_\_  
 Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**10.2 Approval Marcum-Illinois J13A for school cancellation**

\_\_\_\_\_  
 \_\_\_\_\_  
 Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**10.3 BR 2020-2021-18 ADOPTION OF THE 21-22 MIUESD BUDGET**

The Marcum-Illinois School Board is asked to adopt the proposed LCFF budget for the 2021-2022 school year.

\_\_\_\_\_  
 \_\_\_\_\_  
 Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**11. COMMENTS FROM THE PUBLIC**

“No action or discussion shall be undertaken on any item not appearing on the posted agenda except the Members of the Board or the Marcum-Illinois Union Elementary School District Staff may briefly respond to statements made or questions posed. As the Board discusses agenda items, audience participation is permitted. The president will recognize those members of the audience who wish to speak. If necessary, each person wishing to speak will be asked to identify himself prior to speaking. Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The president shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons wishing to be heard. Generally, the president will ask board members for their remarks prior to recognizing requests to speak from the audience. At the president’s discretion, agenda items may be considered in other than numerical order.” Board Policy (Bylaws) 9323

**12. NEXT BOARD MEETING**

- **August 9, 2021**

**13. CLOSED SESSION**

- *Government Code Section 54957.6*  
*Conference with labor negotiator*  
*Name of negotiator: Jimmie Eggers*  
*Unrepresented employees: Certificated Employees/Classified Employees*
- *Government Code 54957 – Public Employee Discipline/Dismissal/Release/Complaint*

**14. REPORT OUT FROM CLOSED SESSION**

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Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**15. ADJOURNMENT**

**MARCUM-ILLINOIS UNION ELEMENTARY SCHOOL DISTRICT**  
REGULAR BOARD MEETING MINUTES

**Monday, June 7, 2021**

**1. CALL TO ORDER, PLEDGE OF ALLEGIANCE**

Board President Alan Menigoz called the meeting to order at 6:03pm.

**2. ROLL CALL**

BOARD MEMBERS PRESENT: Alan Menigoz, Jill Bramhill, Jeff Moore, Keith Turner, Josh Wanner

BOARD MEMBERS ABSENT:

**3. APPROVAL OF THE AGENDA**

*Alan Menigoz motioned to approve the agenda with the removal of Action Item 10.3, as the related Assembly Bill has been shelved. Keith Turner seconded. Roll Call Vote 5-0.*

**4. WILDCAT COMMUNITY CONTRIBUTOR AWARD: Shasta Ford**

**5. SOUTH SUTTER CHARTER SCHOOL**

Cynthia Rachel addressed the Board and shared that 484 new students have completed South Sutter's enrollment process. Cynthia shared that AB 1316 was put in the inactive file which means that it is on hold, but not completely dead. There is a chance that it may come back in the future. She shared that the Governor's budget trailer bill threw in a lot of extra requirements related to independent study which will affect the Charter School's program. Cynthia noted that the Annual IEM Board meeting will be held soon in Santa Clara. They will also be holding their upcoming Leadership Summit in person. Cynthia noted that their LCAP was approved last week. She also shared that there were 200 graduates at their recent high school graduation. South Sutter will be holding their all ES training on August 18<sup>th</sup> in Sacramento. They also printed a literary arts magazine, Creative Force.

**6. SUPERINTENDENT'S REPORT**

Nothing to report.

**7. CONSENT AGENDA**

Any item on the Consent Agenda may be considered separately at the request of a board member.

**7.1 Approval of Minutes: May**

**7.2 Approval of Monthly Warrants: 3990, 3991, 4036, 4073, 4111**

**7.3 Williams Act: 0 Complaints**

**7.4 Enrollment Report:**

| TK | K  | First | Second | Third | Fourth | Fifth | Sixth | Seventh | Eighth | Total |
|----|----|-------|--------|-------|--------|-------|-------|---------|--------|-------|
| 8  | 20 | 19    | 21     | 21    | 22     | 17    | 17    | 18      | 19     | 182   |

*\*As of 6-2*

*Preschool: 21 Total Students    7 Part Time    14 All Day*

*Projected for next year*

| TK | K  | First | Second | Third | Fourth | Fifth | Sixth | Seventh | Eighth | Total  |
|----|----|-------|--------|-------|--------|-------|-------|---------|--------|--------|
| 8  | 17 | 21(1) | 22(1)  | 22    | 22(1)  | 23(1) | 18    | 19(1)   | 18     | 190(5) |

*\*As of 6-2*



Waiting list

| TK | K | First | Second | Third | Fourth | Fifth | Sixth | Seventh | Eighth | Total |
|----|---|-------|--------|-------|--------|-------|-------|---------|--------|-------|
| 2  | 3 | 0     | 2      | 5     | 3      | 2     | 4     | 4       | 3      | 28    |

\*As of 6-2

*Alan Menigoz motioned to approve. Jill Bramhill seconded. Roll Call Vote 5-0.*

## **8. ITEMS PULLED FROM THE CONSENT AGENDA FOR DISCUSSION**

None

## **9. INFORMATION ITEMS**

**9.1 Public Hearing \_ Local Control Accountability Plan**

**9.2 Preliminary 21-22 MIUSD Budget**

## **10. ACTION ITEMS**

**10.1 BR 2020-2021-13 RESOLUTION ADOPTING INFORMAL BIDDING PROCEDURES PURSUANT TO THE UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT**

*Alan Menigoz motioned to approve. Josh Wanner seconded the motion. Roll Call Vote 5-0*

**10.2 Approval Marcum-Illinois spirit wear up to \$10,000 for the 21-22 school year**

*Jill Bramhill motioned approve. Alan Menigoz seconded. Roll Call Vote 5-0.*

**10.4 BR 2020-2021-15 CHILD DEVELOPMENT CONTRACT 2021-2022 CSPP-1632**

The board is asked to authorize Maggie Irby, Superintendent/Principal to sign contract documents for the fiscal year 2021-2022.

*Alan Menigoz motioned to approve. Keith seconded.*

**10.5 BR 2020-2021-16 Declaration of Need for Fully Qualified Educators**

*Jeff Moore motioned to approve. Alan Menigoz seconded. Roll Call Vote 5-0.*

**10.6. Mornign DEN rate increase to \$250 per family, per year**

*Alan Menigoz motioned to approve. Keith Turner seconded. Roll Call Vote 5-0.*

## **11. COMMENTS FROM THE PUBLIC**

“No action or discussion shall be undertaken on any item not appearing on the posted agenda except the Members of the Board or the Marcum-Illinois Union Elementary School District Staff may briefly respond to statements made or questions posed. As the Board discusses agenda items, audience participation is permitted. The president will recognize those members of the audience who wish to speak. If necessary, each person wishing to speak will be asked to identify himself prior to speaking. Individual speakers shall be allowed three minutes to address the Board on each agenda or non-agenda item. The president shall limit the total time for public input on each item to 20 minutes. With Board consent, the president may increase or decrease the time allowed for public presentation, depending on the topic and the number of persons

wishing to be heard. Generally, the president will ask board members for their remarks prior to recognizing requests to speak from the audience. At the president's discretion, agenda items may be considered in other than numerical order." Board Policy (Bylaws) 9323

*Tami Ortega addressed the board and shared that the 8<sup>th</sup> Grade Washington DC trip is coming up. She has 9 participants going with her. The Browns students are going with her PG canceled.*

*Courtney Brazil presented the Board and Mrs. Irby with a letter of appreciation for the support of her moving into her new position.*

*Alan Menigoz thanked Jimmie for the position that he left the school in. He noted that it was a seamless transition from the previous administration and that this transition will be also. He shared that he thought Jimmie had a A+ performance while he was here at Marcum.*

**Open Session Adjourned 7:07pm**

## **12. NEXT BOARD MEETING**

- **June 14, 2021**

## **13. CLOSED SESSION**

- *Government Code Section 54957.6  
Conference with labor negotiator*

*Name of negotiator: Jimmie Eggers*

*Unrepresented employees: Certificated Employees/Classified Employees*

- *Government Code 54957 – Public Employee Discipline/Dismissal/Release/Complaint*

## **14. REPORT OUT FROM CLOSED SESSION**

Nothing to report

## **15. ADJOURNMENT 7:50pm**

# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Marcum-Illinois Union Elementary School District

CDS Code: 51714076053292

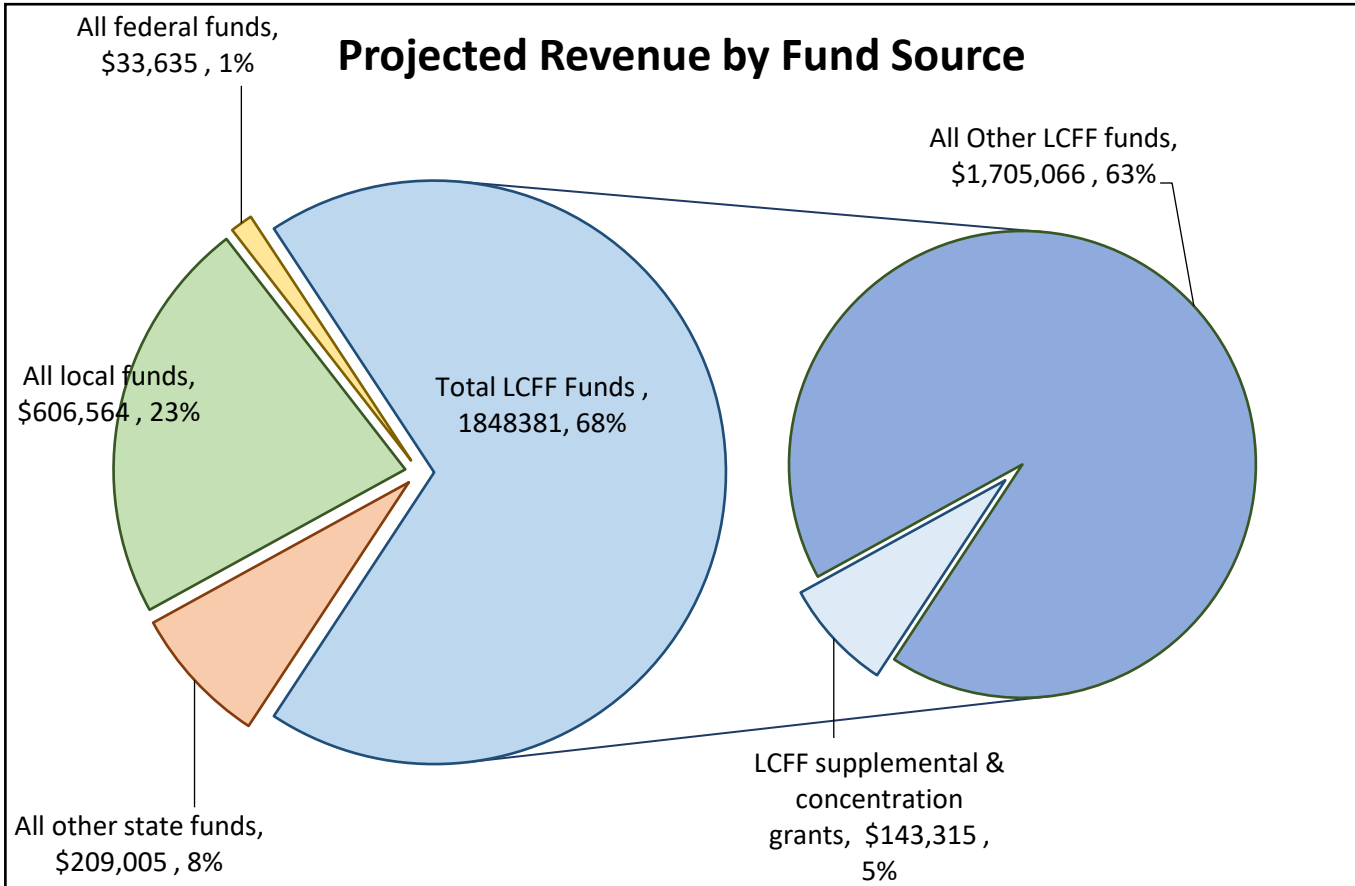
School Year: 2021 – 22

LEA contact information: Jimmie Eggers; (530) 656-2407; jimmie@sutter.k12.ca.us

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

## Budget Overview for the 2021 – 22 School Year

### Projected Revenue by Fund Source

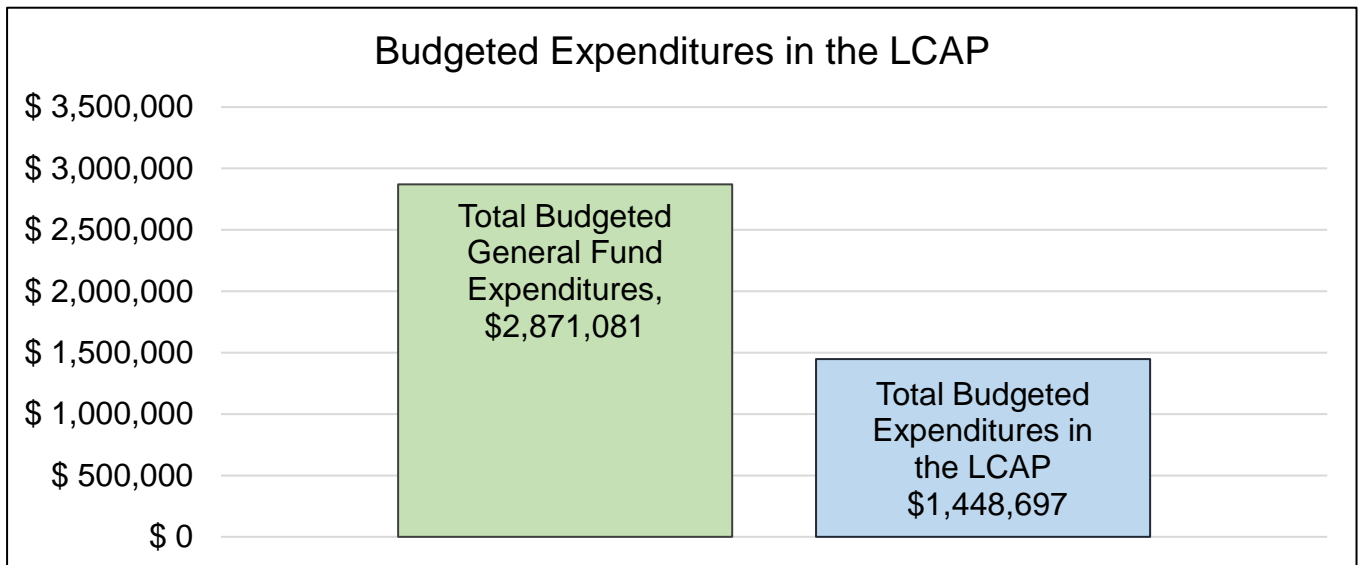


This chart shows the total general purpose revenue Marcum-Illinois Union Elementary School District expects to receive in the coming year from all sources.

The total revenue projected for Marcum-Illinois Union Elementary School District is \$2,697,585.00, of which \$1,848,381.00 is Local Control Funding Formula (LCFF), \$209,005.00 is other state funds, \$606,564.00 is local funds, and \$33,635.00 is federal funds. Of the \$1,848,381.00 in LCFF Funds, \$143,315.00 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

# LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Marcum-Illinois Union Elementary School District plans to spend for 2021 – 22. It shows how much of the total is tied to planned actions and services in the LCAP.

Marcum-Illinois Union Elementary School District plans to spend \$2,871,081.00 for the 2021 – 22 school year. Of that amount, \$1,448,697.00 is tied to actions/services in the LCAP and \$1,422,384.00 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

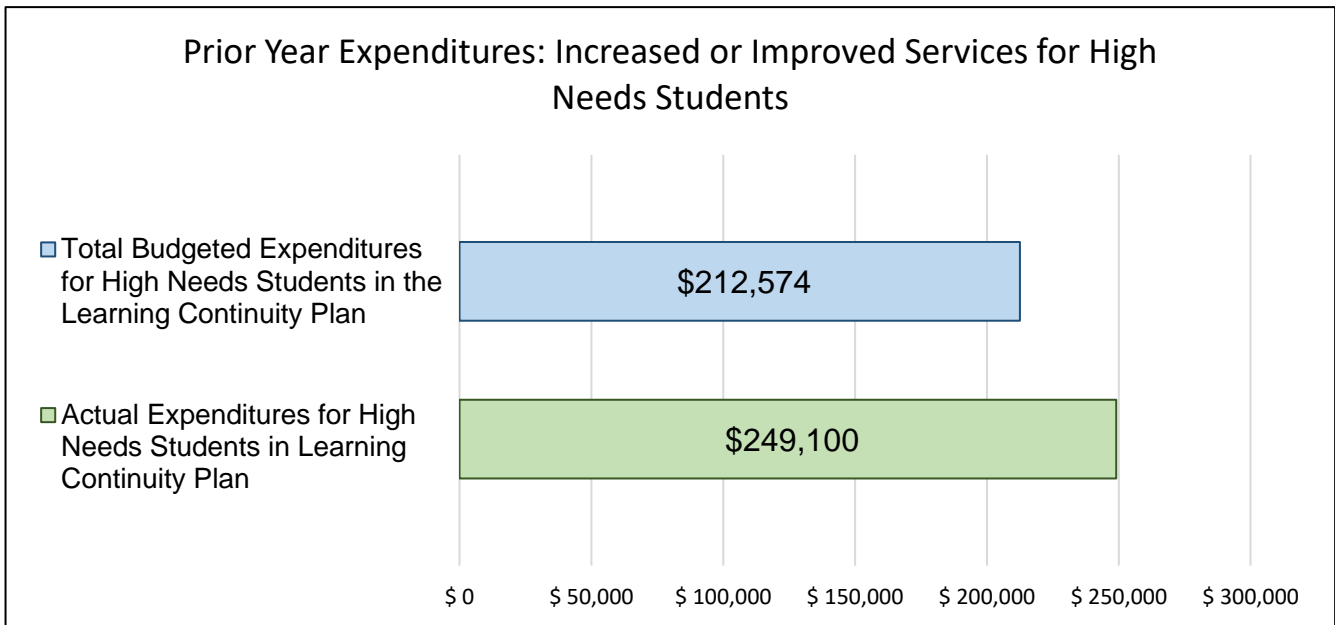
General Fund expenditures not in the LCAP are general operating costs such as salaries, special education, transportation, maintenance and operations, preschool, instructional supplies, administration, technology, and cafeteria.

## Increased or Improved Services for High Needs Students in the LCAP for the 2021 – 22 School Year

In 2021 – 22, Marcum-Illinois Union Elementary School District is projecting it will receive \$143,315.00 based on the enrollment of foster youth, English learner, and low-income students. Marcum-Illinois Union Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Marcum-Illinois Union Elementary School District plans to spend \$231,597.00 towards meeting this requirement, as described in the LCAP.

# LCFF Budget Overview for Parents

## Update on Increased or Improved Services for High Needs Students in 2020 – 21



This chart compares what Marcum-Illinois Union Elementary School District budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what Marcum-Illinois Union Elementary School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2020 – 21, Marcum-Illinois Union Elementary School District's Learning Continuity Plan budgeted \$212,574.00 for planned actions to increase or improve services for high needs students. Marcum-Illinois Union Elementary School District actually spent \$249,100.00 for actions to increase or improve services for high needs students in 2020 – 21.

# Annual Update for Developing the 2021-22 Local Control and Accountability Plan

## Annual Update for the 2019–20 Local Control and Accountability Plan Year

| Local Educational Agency (LEA) Name              | Contact Name and Title          | Email and Phone  |
|--|---------------------------------|--|
| Marcum-Illinois Union Elementary School District | Jimmie Eggers<br>Superintendent | <a href="mailto:JimmieE@sutter.k12.ca.us">JimmieE@sutter.k12.ca.us</a><br>530-656-2407 |

The following is the local educational agency's (LEA's) analysis of its goals, measurable outcomes and actions and services from the 2019-20 Local Control and Accountability Plan (LCAP).

### Goal 1

To improve and support learning to close achievement gaps in all California standards including ELA/ELD, Mathematics, Science, Visual and Performing Arts, Physical Education and Social Science/History to ensure all student have access to a broad course of study and graduate college and career ready.

State and/or Local Priorities addressed by this goal:

State Priorities: 1,2, 4, 7

Local Priorities: Strategic Plan: Academics 1, 2, 3, 4

## Annual Measurable Outcomes

| Expected  | Actual   |
|---|--|
| Academic Progress Indicator and CAASPP Data<br>CA Schools Dashboard Academic Indicator for ELA<br>ELA: 55% of All students proficient<br>CA Dashboard: 18 points about level 3  | Due to COVID-19 school closure there are no CAASPP scores for spring 2020  |
| Academic Progress Indicator and CAASPP Data<br>CA Schools Dashboard Academic Indicator for Math<br>Math: 58% of All students proficient<br>CA Dashboard: 5 points above level 3 | Due to COVID-19 school closure there are no CAASPP scores for spring 2020  |
| Local Indicator – Implementation of State Academic Standards<br>Continue to offer professional development in ELA/ELD, Math, Science, and History/Social Science                | Local Indicator – Implementation of State Academic Standards<br>Offered professional development on Smartboard training to support ELA instruction; science framework review and toolkit training for adoption; training in Google Classroom; how to facilitate online learning sessions; and setting up a virtual classroom |
| Local Indicator Basic Conditions at School<br>Maintain standards-aligned instructional materials in ELA/ELD and math  | Local Indicator Basic Conditions at School<br>100% standards-aligned instructional materials in ELA/ELD and math   |
| Local Indicator Basic Conditions at School<br>Maintain fully credentialed and appropriately assigned teachers   | Local Indicator Basic Conditions at School<br>100% of teachers were fully credentialed and appropriately assigned.   |
| Local ELA/ELD data<br>MAP Reading<br>Socioeconomically Disadvantaged – 40%<br>English learners – 20%<br>Students w/ Disabilities – 40%<br>All Students – 45%                    | Local ELA/ELD data – Winter 2020<br>MAP Reading<br>Socioeconomically Disadvantaged – 60%<br>English learners – 27%<br>Students w/ Disabilities – 53%<br>All Students – 70%   |

| Expected   | Actual  |
|--|---|
| <p>Local Math data</p> <p>MAP Math</p> <p>Socioeconomically Disadvantaged – 30%</p> <p>English learners – 50%</p> <p>Students w/ Disabilities – 40%</p> <p>All Students – 40%</p>  | <p>Local Math data – Winter 2020</p> <p>MAP Math</p> <p>Socioeconomically Disadvantaged – 60%</p> <p>English learners – 25%</p> <p>Students w/ Disabilities – 33%</p> <p>All Students – 68%</p> |
| <p>Reclassification data and English Learner Progress Indicator and Local EL data</p> <p>On the Summative ELPAC assessment, spring 2020:</p> <p>4 – 50%</p> <p>3- 25%</p> <p>2- 10%</p> <p>1- 15%</p> <p>Reclassify 3 students</p> | <p>Due to COVID-19 school closure the Summative ELPAC was not administered in spring 2020.</p>  |
| <p>Daily Instructional Schedule</p> <p>Maintain student access to a broad course of study</p>  | <p>Daily Instructional Schedule</p> <p>All students had access to a broad course of study</p>   |
| <p>Maintain "The Den" after school program</p>   | <p>Maintained "The Den" after school program</p>  |

### Actions / Services

| Planned Action/Service | Budgeted Expenditures | Actual Expenditures |
|------------------------|-----------------------|---------------------|
|------------------------|-----------------------|---------------------|



|  |  |  |
|--|--|--|
| <p>1.1 Develop and implement a process to analyze ELA and Math data to determine growth targets, identify trends, and plan rigorous instruction and intervention for students not yet proficient.</p>  | <p>a. \$6,765<br/>b. \$1,500<br/>Supplemental</p> <p>a. 5800 Professional Consulting Services<br/>b. 5200 Travel and Conference</p>  | <p>a. \$8,060<br/>b. \$0<br/>c. \$1,920 <i>added</i></p> <p>a &amp; b Supplemental<br/>c. Base</p> <p>a. Professional Consulting Services<br/>b. Travel and Conference<br/>c. Certificated salary/benefits</p>   |
| <p>1.2 Provide professional development opportunities and on-site coaching to teachers as a means to support the implementation of the CA standards, frameworks, and materials in ELA/ELD, Mathematics, Science, and History/Social Studies.</p> | <p>a. \$28,437<br/>b. \$8,002<br/>c. \$1,000<br/>d. \$2,866</p> <p>a. Supplemental<br/>b. Supplemental<br/>c. Base<br/>d. Title II</p> <p>a. 1000 Certificated Salaries<br/>b. 3000 Certificated Benefits<br/>c. 1000 Certificated Salaries (subs)<br/>D. 5200 Travel/Conference</p> | <p>a. \$28,436<br/>b. \$8,050<br/>c. \$0<br/>d. \$0</p> <p>a. Supplemental<br/>b. Supplemental<br/>c. Base<br/>d. Title II</p> <p>a. 1000 Certificated Salaries<br/>b. 3000 Certificated Benefits<br/>c. 1000 Certificated Salaries (subs)<br/>D. 5200 Travel and Conference</p> |
| <p>1.3 Maintain standards-aligned instructional materials.</p>   | <p>\$78,760</p> <p>Base</p> <p>4000 Textbooks</p>  | <p>\$2,032</p> <p>Base</p> <p>4000 Textbooks</p>   |

|   |   |  |
|---|---|--|
| <p>1.4 Provide high quality instruction by hiring, training, and monitoring teachers to ensure they are appropriately placed and highly qualified to provide improved services to students</p>  | <p>a. \$524,517<br/>b. \$197,986</p> <p>Base</p> <p>a. 1000 Certificated Salaries<br/>b. 3000 Certificated Benefits</p>   | <p>a. \$526,588<br/>b. \$198,406</p> <p>Base/EPA</p> <p>a. 1000 Certificated Salaries<br/>b. 3000 Certificated Benefits</p>  |
| <p>1.5 Utilize Instructional Aides to provide opportunities for smaller groups and intensive intervention to all students including Socioeconomically Disadvantaged, English learners, foster youth, and students with disabilities.</p>                              | <p>a. \$108,251<br/>b. \$63,925<br/>c. \$1,497<br/>d. \$423</p> <p>a. Supplemental<br/>b. Supplemental<br/>c. Title I<br/>d. Title I</p> <p>a. 2000 Classified Salaries<br/>b. 3000 Classified Benefits<br/>c. 1000 Certificated Salaries<br/>d. 3000 Certificated Benefits</p> | <p>a. \$49,424 + \$74,942 = \$124,366<br/>b. \$32,288 + \$38,009 = \$70,297<br/>c. \$1,497<br/>d. \$ 424</p> <p>a. Supplemental/Base<br/>b. Supplemental/Base<br/>c. Title I<br/>d. Title I</p> <p>a. 2000 Classified Salaries<br/>b. 3000 Classified Benefits<br/>c. 1000 Certificated Salaries<br/>d. 3000 Certificated Benefits</p> |
| <p>1.6 Provide English Learners improved designated ELD services from a credentialed teacher 30 minutes per day 5 days per week.</p> <p>Identify LTEL students or students at risk of becoming LTEL, review data, create a plan of support, and monitor progress.</p> | <p>See 1.4 &amp; 1.5<br/>\$1,500</p> <p>Supplemental</p> <p>4300 Instructional Supplies</p>   | <p>See 1.4 &amp; 1.5<br/>\$210</p> <p>Supplemental</p> <p>4300 Instructional Supplies</p>  |
| <p>1.7 Provide teachers and students with technology access and tools to enhance and support curriculum.</p>  | <p>a. \$47,600<br/>b. \$5,000</p> <p>Base</p> <p>a. 5800 Professional Services &amp; Consulting<br/>b. 4400 Equipment</p>   | <p>a. \$46,693<br/>b. \$2,367</p> <p>Base</p> <p>a. 5800 Professional Services &amp; Consulting<br/>b. 4400 Equipment</p>  |

|  |   |  |
|--|---|--|
| <p>1.8 Maintain GATE program by offering a variety of programs to students such as: STEM based activities for students in the after-school program, access to visual and performing arts programs (VAPA), and a wide assortment of enrichment options.</p> | <p>a. \$720<br/>b. \$152<br/>c. \$400<br/>d. \$721</p> <p>Base</p> <p>a. 1000 Certificated Salaries<br/>b. 3000 Certificated Benefits<br/>c. 5800 Professional Services and Consulting<br/>d. 4300 Supplies</p> | <p>a. \$ 450<br/>b. \$ 99<br/>c. \$ 0<br/>d. \$ 506</p> <p>Base</p> <p>a. 1000 Certificated Salaries<br/>b. 3000 Certificated Benefits<br/>c. 5800 Professional Services and Consulting<br/>d. 4300 Supplies</p> |
|--|---|--|

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

The Actions/Services for Goal 1 were implemented as planned and funds were expended as planned except for part of Action 1.3. Due to school closure we did not pilot and purchase science curriculum. Those funds were saved for the future adoption of science materials.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

**Successes:**  
Teachers worked with the Teacher on Assignment (TOA) to analyze ELA and Math data, determine growth targets, and plan for instruction; teachers were provided on-site customized professional development from our TOA in all content areas; all teachers were appropriately credentialed and assigned; we maintained a broad course of study; students had standard-aligned materials in all subject areas; the Response to Intervention (Rtl) and the Gifted and Talented Education (GATE) programs were expanded; and English learners received improved designated English Language Development (ELD) services. During spring 2020 teachers continued to deliver high quality instruction even without the in-person, in the classroom interaction with students. Intervention services were increased, and we offered more one-on-one and small group intervention opportunities. Professional development continued for staff with an added emphasis on remote teaching and learning, health and safety of students, and technology use.

**Challenges:**  
From August to March 2020 it was difficult scheduling substitutes for professional development activities therefore we weren't able to spend as much time as needed designing quality science lessons. In spring, we were not able to continue our on-site professional development and data review/planning meetings due to the stay-home orders. Assessments became a challenge as they were done at home without teacher supervision and monitoring to ensure an accurate measure of student learning. Student attendance during scheduled service times was often irregular; not all

students had adequate internet therefore needed paper/pencil packets; and some students knew they would not be graded, therefore they did not fully engage in school.

**Actions Not Implemented Because of COVID:**

Due to COVID-19 school closures, we did not pilot and purchase science curriculum.

**Overall Effectiveness of Actions/Services to Achieve Goal 1:**

The actions and services in Goal 1 supported student learning as evidenced by MAP assessment data. In ELA, the percentage met for All students increased from 40% in 2019 to 70% in 2020 and Socio-economically Disadvantaged increased from 40% in 2019 to 60% in 2020. In Math, the percentage met for all students increased from 40% in 2019 to 68% in 2020 and Socio-economically Disadvantaged increased from 30% in 2019 to 60% in 2020. Our percentage met for our English learner population decreased in both ELA and Math however this data may have been affected by the small number of students in the group.

## Goal 2

Improve communication with parents and families to support student success and create a safe and welcoming environment that will ensure academic and social/emotional well-being for each student.

State and/or Local Priorities addressed by this goal:

State Priorities: 1, 3, 5, 6

Local Priorities: Strategic Plan: Culture & Climate 2, 3, 4, 5; Facilities 1, 2, 3

## Annual Measurable Outcomes

| Expected   | Actual  |
|--|---|
| Sign-in Sheets<br>Results of parent Survey<br>Spring 2020 parent survey<br><br>Involvement valued: 96%<br>Access Parent Portal: 35%<br>Given Involvement Options: 65%<br>Invited to Meetings: 80%<br>School is Safe –<br>Parents – 89.5%<br>Students – 95.2% | Sign-in Sheets<br>Results of parent Survey<br>Spring 2020 parent survey<br><br>Involvement valued: 100%<br>Access Parent Portal: N/A<br>Given Involvement Options: 86.2%<br>Invited to Meetings: 96.6%<br>School is Safe –<br>Parents – 96.6%<br>Students – 96.5% |
| Suspension Rate Indicator<br>Maintain 0% suspension rate   | Suspension Rate Indicator<br>.05% suspension rate   |
| Expulsion Data<br>Maintain 0 expelled students   | Expulsion Data<br>Maintained 0 expelled students  |
| Attendance Data<br>Increase P2 to 97%  | Attendance Data<br>Increased P2 to 97.3%  |
| Attendance Data<br>Decrease Chronic Absence rate to 3%   | Attendance Data<br>Chronic Absence rate to 5.3%   |
| Middle School Dropout Data<br>Maintain 0 middle school dropout students  | Middle School Dropout Data<br>Maintained 0 middle school dropout students   |

| <b>Planned<br/>Action/Service</b>  | <b>Budgeted<br/>Expenditures</b>  | <b>Actual Expenditures</b>  |
|--|---|---|
| 2.1 Promote parent engagement/participation for all students including unduplicated students and students with exceptional needs through parent information opportunities, regular communication, and school events. | \$1,000<br>Base<br><br>4300 Supplies  | \$213<br>Base<br><br>4300 Supplies  |
| 2.2 Implement to fidelity Positive Behavior Intervention & Supports (PBIS) and provide behavior training and support to decrease referrals, suspensions/expulsions, and middle school dropouts.                      | \$1,000<br>Base<br><br>4300 Supplies  | \$372<br>Base<br><br>4300 Supplies  |
| 2.3 Implement various positive attendance strategies such as rewards and an attendance monitoring/notification system.   | \$2,633<br>Base<br><br>5800 Professional<br>Services and Consulting   | \$2,633<br>Base<br><br>5800 Professional<br>Services and Consulting   |
| 2.4 Continue to provide transportation services at no cost to families.  | a. \$59,345<br>b. \$28,652<br>c. \$11,400<br>d. \$7,300<br>Base<br><br>a. 2000 Classified<br>Salaries<br>b. 3000 Classified<br>Benefits<br>c. 4300 Supplies – Fuel<br>d. 5600 Repairs,<br>Rentals, Leases | a. \$53,635<br>b. \$26,685<br>c. \$6,787<br>d. \$21,340<br>Base<br><br>a. 2000 Classified<br>Salaries<br>b. 3000 Classified<br>Benefits<br>c. 4300 Supplies – Fuel<br>d. 5600 Repairs, Rentals,<br>Leases |

|  |   |   |
|--|---|---|
| <p>2.5 Continue to provide safe, well maintained facilities.</p> | <p>a. \$2,600<br/> b. \$22,025<br/> c. \$91,000<br/> d. \$126,205<br/> e. \$63,248<br/> Base</p> <p>a. 4300 Supplies<br/> b. 5000 Repairs, Services<br/> c. 6000 Construction and Equipment<br/> d. 2000 Classified Salaries<br/> e. 3000 Classified Benefits</p> | <p>a. \$13,338<br/> b. \$23,200<br/> c. \$39,929<br/> d. \$132,557<br/> e. \$66381<br/> Base</p> <p>a. 4300 Supplies<br/> b. 5000 Repairs, Services<br/> c. 6000 Construction and Equipment<br/> d. 2000 Classified Salaries<br/> e. 3000 Classified Benefits</p> |
|--|---|---|

## Goal Analysis

A description of how funds budgeted for Actions/Services that were not implemented were used to support students, families, teachers, and staff.

Of the amount budgeted for Goal 2, approximately 93% of the funds were spent on the planned Actions/Services in the 2019/20 LCAP. Of the 7% not spent, a majority of that was facility improvements that were not done due to COVID-19 school closures.

A description of the successes and challenges in implementing the actions/services to achieve the goal.

We promoted parent engagement/participation for all students including unduplicated students and students with exceptional needs through parent information opportunities, regular communication, and school events.

### Successes:

August 2019-March 2020: We maintained a current website, sent home the Marcum Matters Newsletter regularly, teachers sent home student success postcards, we invited parents to attend monthly ROAR assemblies, recognized Wildcat Community Contributors at Board meetings, and maintained a parent portal where assignments and grades were posted. Efforts to engage students included assemblies to celebrate attendance and achievement. An attendance assembly was held in the fall to encourage positive attendance. Phone calls were made, and meetings were held with the parents of chronically absent students.

Spring 2020: We sent ongoing and regular communication in the form of weekly updates to families and hosted weekly activities within “houses” to increase and maintain engagement. Students were given a certificate and celebrated during an online video assembly for perfect attendance at the end of the year.

**Challenges:**

For the 2019/20 school year, challenges included communicating with non-English speaking families and keeping students and families engaged in our community building activities through a virtual environment.

**Actions Not Implemented Because of COVID:**

We did not host all planned family activities and assemblies. Some school facility improvements were not made due to the school closure.

**Overall Effectiveness of Actions/Services to Achieve Goal 2:**

According to March 2020 survey results, stakeholder engagement was successful, 100% of respondents think the school is a friendly environment for all and 96.7% feel communication between school and home is good. The commitment to ongoing communication through parent information opportunities, regular communications (including Facebook postings, link on our webpage with notices and important information, an up-to-date web site, newsletters), school events, and bi-annual surveys has resulted in families feeling connected to the school. On a March 2020 parent survey, 100% of parents feel their involvement in their child’s education is valued and 86.2% feel they are given a variety of options to be involved in the school community. Additionally, 96.6% of parents surveyed feel the school is a safe place for their child. P2 attendance increased from 96.34% in 2019 to 97.3%. When surveyed in June 2020, 74% of parents were either Satisfied or Very Satisfied with their child’s distance learning experience and 25.9% were neutral. No parent reported being dissatisfied. The communication between school and home was noted by many as being helpful.



# Annual Update for the 2020–21 Learning Continuity and Attendance Plan

The following is the local educational agency’s (LEA’s) analysis of its 2020-21 Learning Continuity and Attendance Plan (Learning Continuity Plan).

## In-Person Instructional Offerings

### Actions Related to In-Person Instructional Offerings

| Description  | Total Budgeted Funds | Estimated Actual Expenditures | Contributing |
|--|----------------------|-------------------------------|--------------|
| Comprehensive data management and assessment system to support instructional planning/delivery, ensure continuous improvement, and identify students in need of intervention to close the achievement gap. (Illuminate, MAP) | \$6,000              | \$5,997                       | Y            |
| On-site coaching to teachers to support high-quality first instruction, tiered interventions to students experiencing learning loss, as well as to plan and deliver improved designated ELD services.                        | \$41,510             | \$39,699                      | Y            |

A description of any substantive differences between the planned actions and/or budgeted expenditures for in-person instruction and what was implemented and/or expended on the actions.

There was no substantive difference between the planned budgeted expenditures for in-person instruction and what was expended on the actions.

### Analysis of In-Person Instructional Offerings

A description of the successes and challenges in implementing in-person instruction in the 2020-21 school year.

**Successes:**  
 On October 5, 2020 Marcum successfully opened to full-time, in-person, instruction for TK-5<sup>th</sup> grade students Monday-Friday, while following county health department guidelines for social distancing. In response to stakeholder survey data, in-person offerings also included transportation and after-school care. On November 2, 2020 6<sup>th</sup>-8<sup>th</sup> grade students returned to campus. Safety protocols mandated temperature checks and health screening; social distancing, and additional cleaning but made it possible to offer in-person instruction during the 2020/21 school year.

The instructional program was as close to “normal” as possible. Students were taught grade level content using standards-based, adopted curriculum in all core subjects as well as social emotional learning. The assessment cycle of systematic assessments was followed in the fall, in

winter, and again in spring. The vice principal monitored all universal and progress monitoring assessments and worked with teachers and support staff to plan and deliver high quality instruction in grade level standards and intervention to fill in the gaps. Students participating in intervention had their learning tracked over time to determine if learning was occurring. Periodic progress monitoring assessments were given and adjustments to intervention were made.

**Challenges:**

Challenges included returning to distance learning for parts of November, December, and January; getting fall universal data in October instead of within the first four weeks of school; being unable to combine students for intervention groups; and teachers teaching both in-person and distance learning groups. After-school care required added health and safety measures including additional staff members so students could stay in student groups. Because of the need for additional staff, we were not able to offer before-school care and therefore lost some enrollment. More staff time was required to supervise students during recess and lunch as well as for enhanced cleaning. We transported only students with absolutely no other means of transportation so we could follow health and safety guidelines. That left most of our families having to transport their children to and from school.

## Distance Learning Program

### Actions Related to the Distance Learning Program

| Description   | Total Budgeted Funds              | Estimated Actual Expenditures     | Contributing |
|---|-----------------------------------|-----------------------------------|--------------|
| Professional development for all staff on evidence based instructional strategies during distance learning, distancing learning instructional tools, utilizing data to make instructional and programmatic decisions, using effective feedback to improve achievement for struggling students including during distance learning. | \$1,500                           | 0                                 | Y            |
| On-site coaching to teachers to support high-quality first instruction, tiered interventions to students experiencing learning loss, as well as to plan and deliver improved designated ELD services.   | See In-person Instruction section | See In-person Instruction section | Y            |
| Devices (\$7,539) and hotspots (\$31,752) to support connectivity for students during distance learning   | \$46,830                          | \$79,185                          | Y            |
| Upgraded 4 teacher laptops so they can provide instruction to students during distance learning.  | \$3,048                           | \$3,048                           | N            |
| Device and internet monitoring system (GoGuardian)  | \$1,965                           | \$1,965                           | N            |
| Three additional contract days for teachers/coach to develop virtual learning classrooms and for PD   | \$13,454                          | \$15,516                          | Y            |
| Learning Management Systems/Programs to support distance learning (Zingy Learning \$340, Kami \$1,200, Zoom \$1,800, SeeSaw \$240)  | \$3,580                           | \$3,580                           | N            |
| Individual supplies for students to have at home while distance learning  | \$671                             | \$1,491                           | N            |

A description of any substantive differences between the planned actions and/or budgeted expenditures for the distance learning program and what was implemented and/or expended on the actions.

To support distance learning we spent \$33,737 more than originally budgeted. This increase was due to the extended need for hotspots during the 2020/21 school year.

## Analysis of the Distance Learning Program

A description of the successes and challenges in implementing each of the following elements of the distance learning program in the 2020-21 school year, as applicable: Continuity of Instruction, Access to Devices and Connectivity, Pupil Participation and Progress, Distance Learning Professional Development, Staff Roles and Responsibilities, and Support for Pupils with Unique Needs.

Marcum students were taught via distance learning from August 26 until October 5 for TK-5 and until November 2 for 6<sup>th</sup>-8<sup>th</sup> grades with additional periods of distance learning from the end of November to early February. During times of distance learning we followed best practices for continuous learning for all students including English learners, low-income pupils, foster youth, pupils with special needs and pupils who are experiencing homelessness.

### **Successes:**

**Continuity of Instruction:** A Learning Management System (LMS), Google Classroom or SeeSaw, was used in both distance learning and classroom-based instruction. However, in distance learning the LMS became the digital classroom where lessons, assignments, messages, and communication happened. Teachers used online tools, as well as print materials to deliver instruction and engage with students. The use of adopted core curriculum and standards drove instruction and assured students were growing toward the next grade level's expectations and ensured consistency between classroom-based instruction and distance learning. Distance learning schedules mirrored classroom-based schedules. Lesson format and academic expectations for distance learning were consistent with those in classroom-based instruction.

**Access to Devices and Connectivity:** August 2020 survey data and information from individual phone calls was used to plan for the technology and connectivity needs of families for distance learning in the fall. As a result of this survey, 159 Chromebooks were loaned to students for use during distance learning and 60 hotspots were provided to families without adequate internet access at home.

**Pupil Participation and Progress:** Student attendance was taken and monitored using the student information system, Alma. Teachers used a Student Engagement Record to record live contacts, and if instruction was synchronous (live) or asynchronous (recorded videos/student work) for each day. Each afternoon teachers or support staff called the parent of any student who did not engage in distance learning for the day. If a student missed three days in a week or 60% the reengagement process started. The vice principal worked with the teacher and parent to develop supports for at risk students.

**Distance Learning Professional Development:** Professional development included coaching and collaboration to support teachers as they delivered instruction via online learning for all students, including unduplicated pupils and individuals with exceptional needs. Staff was continuously surveyed to determine their need for PD and support. Professional development for teachers included: training in Google Classroom, GoGuardian, and Alma; how to facilitate online learning sessions; setting up a virtual classroom; safety protocols, and supporting social and emotional health.

**Staff Roles and Responsibilities:** As a result of distance learning, roles and responsibilities for some staff changed. Changes in roles were based on employee strengths and weakness and the needs of the school. The bus driver shifted to instructional aide and custodial duties and daycare staff shifted to instructional aide duties. To meet the academic and social-emotional needs of students all

instructional aide staff were assigned to classrooms to support students during lessons, work with small groups or individual students, and follow up with students who were not engaged in learning. The vice principal assigned, trained, and monitored instructional support staff.

Supports for Pupils with Unique Needs: All students, including English learners, students with exceptional needs, pupils in foster care, and pupils experiencing homelessness were regularly assessed according to our cycle of systematic assessments. For any students, but especially for those with unique needs, targeted intervention was given by the classroom teacher with additional support given by an instructional aide. The vice principal monitored the attendance system and Student Engagement Records for attendance and grades of ALL students including English learners and students receiving special education services. She also used MAP, curriculum embedded assessment data, and grades to determine if English learners, students with exceptional needs, students in foster care, or students experiencing homelessness needed additional supports. If additional services were needed, she worked with the teacher to plan and deliver support to the student.

**Challenges:**

Stakeholders all did their best to support student learning during distance learning but there were still challenges in addition to the obvious logistic and social emotional struggles. Intermittent internet problems were wide-spread and were frustrating to both staff and students. Staff worked in ever changing and multiple roles each day. Student Engagement Records were time-consuming for teachers to complete. School attendance was close to average but a couple of students did not engage in their learning, and were referred to the Re-engagement Team. Fall and winter testing schedules had to be adjusted to wait for in-person instruction so data wasn't available in a timely manner. The biggest challenge was trying to maintain the sense of the Marcum School community in a virtual environment.

# Pupil Learning Loss

## Actions Related to the Pupil Learning Loss

| Description  | Total Budgeted Funds              | Estimated Actual Expenditures     | Contributing |
|--|-----------------------------------|-----------------------------------|--------------|
| Comprehensive data management and assessment system to support instructional planning/delivery, ensure continuous improvement, and identify students in need of intervention to close the achievement gap. (Illuminate, MAP) | See In-person Instruction section | See In-person Instruction section | Y            |
| On-site coaching to teachers to support high-quality first instruction, tiered interventions to students experiencing learning loss, as well as to plan and deliver improved designated ELD services.                        | See In-person Instruction section | See In-person Instruction section | Y            |
| Academic interventions for students experiencing learning loss, with emphasis on unduplicated students (including Socioeconomically Disadvantaged, English learners, foster youth, and students with disabilities) (aides)   | \$98,930                          | \$106,853                         | Y            |
| On-line benchmark and progress monitoring system (FastBridge)  | \$1,850                           | \$1,850                           | Y            |

A description of any substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss and what was implemented and/or expended on the actions.

There was no substantive difference between the planned budgeted expenditures for in-person instruction and what was expended on the actions.

## Analysis of Pupil Learning Loss

A description of the successes and challenges in addressing Pupil Learning Loss in the 2020-21 school year and an analysis of the effectiveness of the efforts to address Pupil Learning Loss to date.

**Successes:**  
 The district’s cycle of assessments supported our efforts to address pupil learning loss. ALL students were assessed at the beginning of the school year and throughout the year using a comprehensive assessment system. During regular whole class instruction, all students received instruction

focused on priority standards. Students who required more intensive support were provided one-on-one instruction through individual sessions. Students receiving special education services received additional support identified through their Individual Education Plan (IEP) and English learners received 30 minutes of ELD designated instruction daily. Monthly, the vice principal met with each teacher to review every student's progress in grade level standards, the weekly engagement of students, as well as grades. The most at-risk students were identified and scheduled for intervention and support. The fidelity and attendance of interventions was evaluated and changes made when indicated. For students at-risk for two consecutive months, a meeting was scheduled with the parent. These students were also placed on a Student Study Team (SST) watch list.

#### **Effectiveness of the efforts to address Pupil Learning Loss:**

Universal MAP testing in the fall showed an expected decline from previous testing in winter 2020, students in the socio-economically disadvantaged group, English learners, and students receiving special education services showed significant learning loss as compared to the All student group. While some of that decline is being recovered as indicated by winter 2021 testing, not all student groups are recovering at the same rate.

#### **Challenges:**

One challenge has been the monitoring of the learning loss for our students due to lack of data provided by the state as well as the uncertainty of data reliability during distance learning. In the fall, we experienced difficulties having students in grades 2-8 take MAP tests so delayed that testing until students were back to in-person learning. Students were not able to be grouped across grade levels for intervention, therefore additional staff time was required.

## **Analysis of Mental Health and Social and Emotional Well-Being**

A description of the successes and challenges in monitoring and supporting mental health and social and emotional well-being in the 2020-21 school year.

#### **Successes:**

All classes had a daily 30-minute SEL period dedicated to supporting student mental health and social and emotional well-being. Teachers prepared and presented various SEL lessons and activities during this period each day. In February of 2021, Marcum-Illinois acquired a counselor who provided tier 1, 2, and 3 supports for student's mental health needs. She provided weekly virtual lessons for all grade levels, and also provided small group and one on one counseling sessions. Professional development activities were on-going and aligned to ever-changing needs. We offered a menu of PD options for staff that included podcasts, articles, and on-demand webinars.

#### **Challenges:**

Challenges occurred due to distance learning and connectivity, staffing, and the inability to hold in-person regular meetings to discuss student concerns. We had planned to purchase Kelvin an online tool for monitoring dimensions of school climate and social emotional learning for students, staff, and parents but integration delays between our new Student Information System (SIS) and the vendor prevented the implementation. We were unable to find a similar system for use during the 2020/21 school year. Another challenge was that students who had social emotional challenges didn't want to participate in support sessions during distance learning because many of their difficulties were with their home life.

## Analysis of Pupil and Family Engagement and Outreach

A description of the successes and challenges in implementing pupil and family engagement and outreach in the 2020-21 school year.

### Successes:

We promoted parent engagement/participation for all students including unduplicated students and students with exceptional needs through parent information opportunities, regular communication, and virtual school events. Actions included: maintaining a current website, sending home the Marcum Matters Newsletter regularly, teachers sending home student success postcards, activities within “houses” to increase and maintain engagement, inviting parents to attend virtual assemblies, recognizing Wildcat Community Contributors at Board meetings, and maintaining a parent portal where assignments and grades are posted.

During distance learning teachers offered live instruction for most the day that was as close to in-person as possible, so the majority of students attended. However, there were a few students who consistently only checked in to one or two classes a day. Teachers reached out to these students to improve their participation. Each afternoon teachers called the parent of any student who did not engage in distance learning for the day. If a student missed three days in a week or 60% the reengagement process started. The vice principal monitored all student attendance and weekly engagement logs and along with classroom teachers determined root causes of attendance problems. Only two students met the re-engagement criteria and were referred to the Re-engagement Team for intervention.

### Challenges:

Students and families missed the in-person school events and assemblies to celebrate attendance and achievement. The Weekly Engagement logs were a chore for the teachers to complete and turn in and monitoring took a good amount of time. Communicating with families of English learners continued to be challenging.

## Analysis of School Nutrition

A description of the successes and challenges in providing school nutrition in the 2020-21 school year.

Whether students were on campus learning or at home learning they were provided breakfast and lunch for each school day.

### Successes:

During classroom-based instruction mealtimes were staggered to allow for cleaning between meal services and to serve students in smaller groups. Sneeze guards and partitions were installed at the food line and point of sale location. School lunch items were packaged, and students were served on disposable trays with disposable utensils. Food was delivered outside the classroom and students dismissed a few at a time, to pick up their meal. We offered the same meals as pre-pandemic and due to the NSLP this year, we are serving meals to more students than we have in the past.

During distance learning we operated a “Grab and Go” pickup, consisting of five breakfasts and five lunches per child, at the school campus each Wednesday between 1:30-3:30 and made deliveries on Wednesday afternoons to district families who were unable get to the school to pick up meals. Students liked the food and parents appreciated only having to come pick-up food once a week.



**Challenges:**

It was challenging setting up the schedule and staffing for food delivery to the classrooms once we were back on campus for instruction. When serving meals during distance learning, it was challenging for staff to know how much food to prepare each week. Some weeks there weren't enough meals prepared and staff had to rush to prepare more and some weeks there was left-over food.

**Additional Actions and Plan Requirements**

## Additional Actions to Implement the Learning Continuity Plan

| Section   | Description  | Total Budgeted Funds | Estimated Actual Expenditures | Contributing |
|---|--|----------------------|-------------------------------|--------------|
| Mental Health and Social and Emotional Well-Being | Online system to support student and staff social-emotional wellbeing and development (Kelvin) | \$2,500              | \$0                           | Y            |

A description of any substantive differences between the planned actions and budgeted expenditures for the additional plan requirements and what was implemented and expended on the actions.

We planned to purchase Kelvin an online tool for monitoring dimensions of school climate and social emotional learning for students, staff, and parents but integration delays between our new Student Information System (SIS) and the vendor prevented the implementation. We were unable to find a similar system for use during the 2020/21 school year.

**Overall Analysis**

An explanation of how lessons learned from implementing in-person and distance learning programs in 2020-21 have informed the development of goals and actions in the 2021–24 LCAP.

Whether in-person or distance learning, there were many lessons to be learned in the 2020/21 school year. The importance of connections and communication was apparent throughout the year. All stakeholders were subjected to constant changes in how instruction was going to be delivered, requirements for reopening, services being offered, and potential school closures. We found that frequently, timely communication helped alleviate some frustration. We want to continue to build the school community we had by promoting parent involvement especially in our families of unduplicated students. Goal 2, Action 2.1

Teachers noted that the time spent each day on social emotional learning was necessary and helpful to their students. A part-time school counselor worked with 13% of our students in spring 2021. On a spring 2021 survey, 21.6% of parents answered Yes, their child will need social-emotional support in 2021/22 and 18.9% of parents answered Maybe, therefore social emotional health will be an increased focus in the 2021/22 school year. Goal 2, Action 2.2.

Local assessment data confirmed that students experienced the expected learning loss between March 2020 and fall 2020. While some of that loss was recovered, testing in winter 2021 showed not all student groups recovered at the same rate. Our existing actions of assessment, progress monitoring, and intervention had been showing improvements in student achievement therefore we will continue those actions in the 2021/22 school year. Goal 1, Action 1.3.

An explanation of how pupil learning loss continues to be assessed and addressed in the 2021–24 LCAP, especially for pupils with unique needs.

Pupil learning loss will continue to be assessed and addressed in the 2021-24 LCAP through actions and services. We will follow an assessment cycle of systematic assessments for identifying students in need of academic, social-emotional, or other integrated supports. At the start of the school year, in winter, and again in spring, all students in grades 1-8 will participate in standardized, grade-level appropriate universal screening to identify skill gaps in reading, mathematic, reading fluency, phonics skills, and social-emotional learning. Curriculum-based, formative assessments, end of unit summative assessments, and comprehensive assessments conducted by teachers will regularly monitor progress on grade level standards and academic needs of students. Deficiencies across the entire class can be taught during whole class instruction. Teachers will monitor mastery of standards and reassess students on an on-going basis. Once state testing resumes, CAASPP and ELPAC data will also be used to monitor pupil learning loss. Students in need of support will take additional diagnostic tests to determine specific skill areas in need of targeted support. The frequency of progress monitoring for students receiving services will vary based on the tier and adjustments to intervention will be made if intervention is not effective. Monthly, the Director of Student Services will meet with each teacher to review every student's academic, social emotional, and behavioral progress as well as attendance. The most at-risk students will be identified and scheduled for intervention, support, or a Student Study Team meeting. Goal 1, Action 1.3.

In addition to academic monitoring, the social-emotional health aspect of learning loss will be measured and monitored. As part of our system of support for social-emotional health, three times per year (fall, winter, spring) teachers will fill out the Social, Academic, and Emotional Behavior Risk Screener (SAEBRS) for each student in their class. This tool screens student risk for social-emotional and behavior problems. During these same time periods, students in grades 2-8 will take the mySAEBRS, a 20 item screener of the same three subsections. Based on these results tiered support will be given. See Goal , Action 2.2.

A description of any substantive differences between the description of the actions or services identified as contributing towards meeting the increased or improved services requirement and the actions or services implemented to meet the increased or improved services requirement.

All substantive differences for actions related to increased and improved services were explained in the appropriated sections above.

# Overall Analysis of the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan

A description of how the analysis and reflection on student outcomes in the 2019-20 LCAP and 2020-21 Learning Continuity and Attendance Plan have informed the development of the 21-22 through 23-24 LCAP.

An analysis and reflection of both the 2019-20 LCAP and the 2020-21 Learning Continuity Plan (LCP) confirm our commitment to continued coordination of the LCAP and Strategic Plan. Through this coordination, goals and actions are focused, driven by data, and meet the needs of our stakeholders. Local data and stakeholder survey responses support the continuation of many existing actions with some adjustments.

Prior to COVID-19, we had seen multi-year progress on key indicators. On the California School Dashboard in ELA our Hispanic students increased 26.6 points moving from 11 points below Standard Met (Orange) to 15.6 points above Standard Met (Blue) and increased 8.5 points in Mathematic moving from “Yellow” to “Green”. Our Low-Income students increased 6.5 points in ELA moving from “Orange” to “Yellow”. Forty-five percent of our English learners made progress in English Language Proficiency. Chronic absenteeism declined between 4.8% and 12.1% for all groups. On local universal assessments administered to third through eighth grades, in ELA, the percentage met for All students increased from 40% in 2019 to 70% in 2020 and Socio-economically Disadvantaged increased from 40% in 2019 to 60% in 2020. In Math, the percentage met for all students increased from 40% in 2019 to 68% in 2020 and Socio-economically Disadvantaged increased from 30% in 2019 to 60% in 2020.

At this time, we do not fully know the effect the pandemic has had on these gains. Achievement on local assessments decreased between winter 2020 and winter 2021. In ELA the percentage Met for All students went from 70% to 45%; Socio-economically Disadvantaged from 60% to 34%; English learners 27% to 25%; and Students with Disabilities from 53% to 34%. In Math the percentage Met for All students went from 68% to 31%; Socio-economically Disadvantaged from 60% to 7%; English learners from 25% to 0%; and Students with Disabilities from 33% to 25%.

The 2019 California School Dashboard and 2020/21 local attendance data show a higher number of low-income students are chronically absent as compared to the All student group. On the 2019 CA School Dashboard 6.2% of All students were chronically absent but 10.1% of low-income students were chronically absent. We had similar findings with local data for 2020/21 P2, 10% of our All student group but 15% of our low-income students were chronically absent. Parents have reported a need for transportation since we are a rural school and students are not able to safely walk to school.

As a result of outcomes and reflection, we determined areas of focus to be on student achievement and student engagement/social-emotional health. We have refined our actions in the 2021/22 LCAP to focus on high quality instruction in priority standards and learning acceleration for all students and on-site coaching and professional development to support best practices in academics and social-emotional health (Action 1.1); a data review system to identify targeted needs and small group and individual tiered intervention

(Action 1.3); enrichment to increase student engagement (Action 1.4); home-to-school transportation at no cost to families (Goal 2, Action 2.3; and support for social-emotional health (Action 2.2).

## **Instructions: Introduction**

The Annual Update Template for the 2019-20 Local Control and Accountability Plan (LCAP) and the Annual Update for the 2020–21 Learning Continuity and Attendance Plan must be completed as part of the development of the 2021-22 LCAP. In subsequent years, the Annual Update will be completed using the LCAP template and expenditure tables adopted by the State Board of Education.

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

## **Instructions: Annual Update for the 2019–20 Local Control and Accountability Plan Year**

### **Annual Update**

The planned goals, state and/or local priorities, expected outcomes, actions/services, and budgeted expenditures must be copied verbatim from the approved 2019-20 Local Control and Accountability Plan (LCAP). Minor typographical errors may be corrected. Duplicate the Goal, Annual Measurable Outcomes, Actions / Services and Analysis tables as needed.

### **Annual Measurable Outcomes**

For each goal in 2019-20, identify and review the actual measurable outcomes as compared to the expected annual measurable outcomes identified in 2019-20 for the goal. If an actual measurable outcome is not available due to the impact of COVID-19 provide a brief explanation of why the actual measurable outcome is not available. If an alternative metric was used to measure progress towards the goal, specify the metric used and the actual measurable outcome for that metric.

### **Actions/Services**

Identify the planned Actions/Services, the budgeted expenditures to implement these actions toward achieving the described goal and the actual expenditures to implement the actions/services.

### **Goal Analysis**

Using available state and local data and input from parents, students, teachers, and other stakeholders, respond to the prompts as instructed.

- If funds budgeted for Actions/Services that were not implemented were expended on other actions and services through the end of the school year, describe how the funds were used to support students, including low-income, English learner, or foster youth

students, families, teachers and staff. This description may include a description of actions/services implemented to mitigate the impact of COVID-19 that were not part of the 2019-20 LCAP.

- Describe the overall successes and challenges in implementing the actions/services. As part of the description, specify which actions/services were not implemented due to the impact of COVID-19, as applicable. To the extent practicable, LEAs are encouraged to include a description of the overall effectiveness of the actions/services to achieve the goal.

## **Instructions: Annual Update for the 2020–21 Learning Continuity and Attendance Plan**

### **Annual Update**

The action descriptions and budgeted expenditures must be copied verbatim from the 2020-21 Learning Continuity and Attendance Plan. Minor typographical errors may be corrected.

### **Actions Related to In-Person Instructional Offerings**

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to in-person instruction and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for in-person instruction and what was implemented and/or expended on the actions, as applicable.

### **Analysis of In-Person Instructional Offerings**

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in implementing in-person instruction in the 2020-21 school year, as applicable. If in-person instruction was not provided to any students in 2020-21, please state as such.

### **Actions Related to the Distance Learning Program**

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to the distance learning program and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for the distance learning program and what was implemented and/or expended on the actions, as applicable.

## **Analysis of the Distance Learning Program**

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in implementing distance learning in the 2020-21 school year in each of the following areas, as applicable:
  - Continuity of Instruction,
  - Access to Devices and Connectivity,
  - Pupil Participation and Progress,
  - Distance Learning Professional Development,
  - Staff Roles and Responsibilities, and
  - Supports for Pupils with Unique Needs, including English learners, pupils with exceptional needs served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness

To the extent practicable, LEAs are encouraged to include an analysis of the effectiveness of the distance learning program to date. If distance learning was not provided to any students in 2020-21, please state as such.

## **Actions Related to Pupil Learning Loss**

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to addressing pupil learning loss and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss and what was implemented and/or expended on the actions, as applicable.

## **Analysis of Pupil Learning Loss**

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in addressing Pupil Learning Loss in the 2020-21 school year, as applicable. To the extent practicable, include an analysis of the effectiveness of the efforts to address pupil learning loss, including for pupils who are English learners; low-income; foster youth; pupils with exceptional needs; and pupils who are experiencing homelessness, as applicable.

## **Analysis of Mental Health and Social and Emotional Well-Being**

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in monitoring and supporting Mental Health and Social and Emotional Well-Being of both pupils and staff during the 2020-21 school year, as applicable.

## **Analysis of Pupil and Family Engagement and Outreach**

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges related to pupil engagement and outreach during the 2020-21 school year, including implementing tiered reengagement strategies for pupils who were absent from distance learning and the efforts of the LEA in reaching out to pupils and their parents or guardians when pupils were not meeting compulsory education requirements or engaging in instruction, as applicable.

## **Analysis of School Nutrition**

- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in providing nutritionally adequate meals for all pupils during the 2020-21 school year, whether participating in in-person instruction or distance learning, as applicable.

## **Analysis of Additional Actions to Implement the Learning Continuity Plan**

- In the table, identify the section, the planned actions and the budgeted expenditures for the additional actions and the estimated actual expenditures to implement the actions, as applicable. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for the additional actions to implement the learning continuity plan and what was implemented and/or expended on the actions, as applicable.

## **Overall Analysis of the 2020-21 Learning Continuity and Attendance Plan**

The Overall Analysis prompts are to be responded to only once, following an analysis of the Learning Continuity and Attendance Plan.

- Provide an explanation of how the lessons learned from implementing in-person and distance learning programs in 2020-21 have informed the development of goals and actions in the 2021–24 LCAP.
  - As part of this analysis, LEAs are encouraged to consider how their ongoing response to the COVID-19 pandemic has informed the development of goals and actions in the 2021–24 LCAP, such as health and safety considerations, distance learning, monitoring and supporting mental health and social-emotional well-being and engaging pupils and families.



- Provide an explanation of how pupil learning loss continues to be assessed and addressed in the 2021–24 LCAP, especially for pupils with unique needs (including low income students, English learners, pupils with disabilities served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness).
- Describe any substantive differences between the actions and/or services identified as contributing towards meeting the increased or improved services requirement, pursuant to *California Code of Regulations*, Title 5 (5 CCR) Section 15496, and the actions and/or services that the LEA implemented to meet the increased or improved services requirement. If the LEA has provided a description of substantive differences to actions and/or services identified as contributing towards meeting the increased or improved services requirement within the In-Person Instruction, Distance Learning Program, Learning Loss, or Additional Actions sections of the Annual Update the LEA is not required to include those descriptions as part of this description.

## **Overall Analysis of the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan**

The Overall Analysis prompt is to be responded to only once, following the analysis of both the 2019-20 LCAP and the 2020-21 Learning Continuity and Attendance Plan.

- Describe how the analysis and reflection related to student outcomes in the 2019-20 LCAP and 2020-21 Learning Continuity and Attendance Plan have informed the development of the 21-22 through 23-24 LCAP, as applicable.

California Department of Education  
January 2021

# Local Control and Accountability Plan

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

| Local Educational Agency (LEA) Name              | Contact Name and Title                    | Email and Phone                          |
|--|---|--|
| Marcum-Illinois Union Elementary School District | Jimmie Eggers<br>Superintendent/Principal | JimmieE@sutter.k12.ca.us<br>530-656-2407 |

## Plan Summary 2021/22

### General Information

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

The Marcum-Illinois Union Elementary School District, established in 1926, serves approximately 180 students in Transitional Kindergarten through eighth grades, as well as 3 and 4-year olds in our state preschool. The mission of Marcum-Illinois School, to improve the basic skills of all children attending this school, and to create a school climate conducive to learning by encouraging good citizenship, good attendance, and high academic standards, is supported by all stakeholders. It is our intent to provide an environment that fosters in children the ability to recognize and accept responsibility so that they may participate productively in a democratic society.

A majority of our students, 64%, come to us on inter-district transfers because of our core values, academic success, and connection to the community. Among our student population, 48% are on the free and reduced lunch program, 6% are English Learners, and 12% are students with disabilities. We believe that all children can learn and have allocated financial and personnel resources to support students. The Superintendent, under direction from the Board of Trustees, is committed to keeping class sizes small and providing the instructional materials and supports needed to assure the success of all students.

In addition to our state preschool MIUSD supports after-school Gifted and Talented programs, sports, tutoring, and an after-school program (ASES) called "The Den" that provides-at low or no cost to parents-literacy, enrichment, and recreational support for students daily from 3:00 to 6:00 p.m. The district authorizes one charter school (South Sutter Charter) that is required to create their own LCAP.

### Reflections: Successes

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

Despite school closure in spring 2020 and the requirement to open the school year through distance learning in fall 2020, we maintained our focus of providing a comprehensive program, using standards aligned curriculum with engaging instruction and materials. The district maintained a cycle of assessments to address pupil learning loss for all students. All students were assessed at the beginning of the 2020 school year and throughout the year using a comprehensive assessment system. Based on local assessment data, we increased intervention, offering more one-on-one and small group opportunities. Professional development continued with an added emphasis on remote teaching and learning, health and safety of students, social-emotional learning, and technology use. Actions 1.1 and 1.3 will support this work in the 2021/22 school year.

On October 5, 2020 Marcum successfully opened to full-time, in-person, instruction for TK-5<sup>th</sup> grade students Monday-Friday, while following county health department guidelines for safe reopening and social distancing. In response to stakeholder survey data, in-person offerings also included transportation and after-school care. On November 2, 2020 6<sup>th</sup>-8<sup>th</sup> grade students returned to campus. All classes had a daily 30-minute SEL period dedicated to supporting student mental health and social and emotional well-being. Teachers prepared and presented various SEL lessons and activities during this period each day. In February of 2021, Marcum-Illinois acquired a counselor who provided small group and one on one counseling sessions for about 13% of our students. Social-emotional health will continue to be addressed in Goal 2, Action 2.2.

We promoted parent engagement/participation for all students including unduplicated students and students with exceptional needs through parent information opportunities, regular communication, and virtual school events. On a spring 2021 parent survey, 100% of parents feel their involvement in their child's education is valued, 96.3% feel their input is valued, and 100% of parents feel the school is a friendly environment for all. Our efforts to increase parent engagement will continue with Goal 2, Action 2.1.

## Reflections: Identified Need

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

The process of piloting and adopting science curriculum was planned for the 2019/20 school year. Due to school closure, this action was not completed and will need to be completed as we continue to provide standards aligned instructional materials. Goal 1, Action 1.2.

Universal MAP testing in fall 2020 showed an expected decline from previous testing in winter 2020. Students in the socio-economically disadvantaged group, English learners, and students with disabilities showed significant learning loss as compared to the All student group. While some of that decline was recovered as indicated by winter 2021 testing, not all student groups are recovering at the same rate. We must refine our practice of assessment, progress monitoring, and intervention to mitigate learning loss in the 2021/22 school year. Goal 1, Actions 1.3.

There is a need for enhanced support in social-emotional learning. When 3<sup>rd</sup>-8<sup>th</sup> grade students were asked if bullying was a problem at school, 13% said it Usually is a problem. About 22% of parents surveyed feel that their child will need social-emotional support in the 2021/22 school year. Parents would like to see that support offered through small group work with a counselor or lessons in the classroom. We will support students' social-emotional health by providing services and programs. Goal 2, Action 2.2.

The 2019 California School Dashboard and 2020/21 local attendance data show a higher number of low-income students are chronically absent as compared to the All student group. On the 2019 CA School Dashboard 6.2% of All students were chronically absent but 10.1% of low-income students were chronically absent. We had similar findings with local data for 2020/21 P2, 10% of our All student group but 15% of our low-income students were chronically absent. Parents have reported a need for transportation since we are a rural school and students are not able to safely walk to school. Goal 2, Action 2.3

## LCAP Highlights

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

Working closely with stakeholders, the Marcum-Illinois Union Elementary School District developed a Strategic Plan that outlines the district's Mission and Vision.

**Mission:** The mission of the Marcum-Illinois Union Elementary School District is to provide a high-quality education for every student in this district.

**Vision:** All stakeholders of the Marcum-Illinois Union Elementary School District commit to act in collaboration and to openly support our district's students in their pursuit of a quality education.

Taking into consideration our Strategic Plan along with input from stakeholders and evaluation of state and local data we have identified two LCAP goals to be the necessary focus areas.

**Goal 1 –** Provide a high-quality, effective instructional program that ensures college and career readiness by addressing the unique needs and abilities of all students.

**Goal 2 –** Ensure the school is a safe, engaging, and inclusive supportive environment for students and their families so that all students achieve academic excellence, and families will be actively involved in the educational process.

Key features include:

- Refining a tiered academic intervention program for students needing strategic and intensive intervention.
- Increasing Social-emotional Learning supports for students and families.
- Further developing and coordinating a system that engages parents, families, and community.
- Providing support to address student educational, behavioral, and social emotional needs by maintaining a Director of Student Services.
- Providing home to school transportation at no cost to families.

## Comprehensive Support and Improvement

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

## **Schools Identified**

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

N/A

## **Support for Identified Schools**

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

N/A

## **Monitoring and Evaluating Effectiveness**

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

N/A

# Stakeholder Engagement

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

Marcum-Illinois actively sought the involvement and input of all stakeholder groups as part of the LCAP annual update process and development of the 2021-24 LCAP and considered their input before finalizing the LCAP.

Site Council/LCAP Advisory Group (Marcum-Illinois does not have an ELAC) and MIEUSD Parents: Parent surveys were sent out in March and used to obtain data for the annual update as well as metrics to drive goals and actions for the 2021-24 LCAP. In April 2021, parents were invited to attend our Site Council/LCAP Advisory Group meeting to review and discuss the progress toward the LCAP goals, as well as to provide input toward goals, actions, and services. In May 2021, the LCAP Advisory Group reviewed and approved the draft LCAP. Meetings and the availability of surveys were publicized through email messages and social media.

Classified and Certificated School Staff (Marcum-Illinois does not have a Bargaining Unit): Certificated staff completed a survey on local priority standards in February 2021. Survey data was used for the annual update as well as metrics to drive goals and actions for the 2021-24 LCAP. All school staff had the opportunity to review data and progress toward prior LCAP goals, as well as to provide input toward the annual update and 2021-24 LCAP goals and actions during spring 2021.

Students: Students in grades 3<sup>rd</sup>-8<sup>th</sup> were surveyed in February 2021 via Google forms for their input on conditions of learning, engagement, and academics. Results were used for the annual update as well as metrics to drive goals and actions for the 2021-24 LCAP.

SELPA: District leaders consulted with the Sutter County SELPA Director in February 2021 for input on the Annual Update and 2021/24 LCAP.

Board of Trustees: Throughout the year the board received updates on progress of goals and actions, data outcomes, and survey results. After stakeholder input, a draft of the annual update and proposed goals and actions was presented for discussion. The draft LCAP was available on the district webpage for public comment prior to final board approval. Stakeholders were encouraged to email the school, comment through our website, or call the school to submit input. A Public Hearing of the draft LCAP was held on June 7, 2021. The LCAP was adopted on June 14, 2021.

A summary of the feedback provided by specific stakeholder groups.

Advisory Group/Parent: 2021 LCAP survey and feedback results show that intervention is important (100%); after-school tutoring is important (94%); and that parents regularly attend school activities and value engagement opportunities. Parents think the school is safe (97.1%) and 100% of parents feel the school has done a good job related to COVID safety. Increasing the academic rigor and having high expectations is a need for 11.8% of respondents as well as the need for enrichment activities. Seventy-Nine percent of parents expressed the need for transportation.

Classified and Certificated School Staff: 2021 LCAP survey and feedback results indicate a need to refine assessment, progress monitoring, and data review process; increase intervention for struggling students (academic, behavior, social-emotional); and provide professional development support in ELD, NGSS, and History-Social Science.

Students: 2021 LCAP survey results indicate students feel safe at school 83% Usually and 15% Sometimes; there are activities they enjoy at school (92%); bullying is Usually a problem 13%, Sometimes a problem 37%, Never a problem 50%; and when asked if they are comfortable asking their teachers for help, students responded, 65.7% Usually, 31.3% Sometimes, and 3% Never. These results indicate a need for more social-emotional support and implementation of an anti-bullying program.

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

As a result of stakeholder engagement, metrics, and student outcomes on local measures many of the previous LCAP actions and services have been continued and/or expanded. Metrics, student outcomes, and input from parents/guardians regarding the need for intervention and after-school tutoring, increased academic rigor, and the need for enrichment activities resulted in Goal 1, "Provide a high-quality, effective instructional program that ensures college and career readiness by addressing the unique needs and abilities of all students."

Specific stakeholder input from parents/guardians regarding the importance and need for intervention and after-school tutoring and teacher input regarding the need for refinement of our system of assessment and progress monitoring, and support with data management resulted in the action to, "Support the academic achievement of all students, with emphasis on unduplicated students (including Socioeconomically Disadvantaged, English learners, foster youth, and students with disabilities), by using a comprehensive assessment system and data reflection process; by providing targeted intervention and progress monitoring; and by supporting instructional planning/delivery to ensure continuous improvement." Goal 1, Action 1.3

Parents/Guardians expressed the importance of enrichment activities and students reported having activities they enjoy so we will maintain our GATE program and after-school enrichment activities. See Goal 1, Action 1.5. Parents/Guardians also expressed a need for transportation resulting in Goal 2, Action 2.3 and reported regularly attending school activities and valuing the engagement opportunities available so we are continuing to have an action related to parent involvement. Goal 2, Action 2.1.

The Board of Trustees reiterated the desire for close alignment of the LCAP and the Strategic Plan that was completed in 2018. In addition, the Board felt strongly that LCAP goals and actions should be concise, focused on a few key areas, and coordinate with other required plans.

# Goals and Actions

## Goal

| Goal # | Description   |
|--------|---|
| 1      | Provide a high-quality, effective instructional program that ensures college and career readiness by addressing the unique needs and abilities of all students. |

An explanation of why the LEA has developed this goal.

The actions and services linked to this goal concentrate on the implementation of content standards, instructional practices, and targeted interventions across the grade levels, for all students, especially unduplicated pupils. This focus is even more necessary as we work to address pupil learning loss due to the pandemic. Achievement on local assessments decreased between winter 2020 and winter 2021. In ELA the percentage Met for All students went from 70% to 45%; Socio-economically Disadvantaged from 60% to 34%; English learners 27% to 25%; and Students with Disabilities from 53% to 34%. In Math the percentage Met for All students went from 68% to 31%; Socio-economically Disadvantaged from 60% to 7%; English learners from 25% to 0%; and Students with Disabilities from 33% to 25%. These actions and services in Goal 1 support pupil achievement by focusing on instruction, standards-aligned materials, assessment/data, targeted intervention, and enrichment.

State Priorities: 1, 2, 4, 7, & 8

Local Priorities: Strategic Plan: Academics 1, 2, 3, 4

## Measuring and Reporting Results

| Metric   | Baseline                  | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24 |
|--|---------------------------|----------------|----------------|----------------|-----------------------------|
| <b>Basic Services</b><br>Percent of teachers appropriately assigned and fully credentialed.<br><br>Source: SARC                      | February 2021<br><br>100% |                |                |                | February 2024<br><br>100%   |
| <b>Basic Services</b><br>Percent of students with sufficient access to standards-aligned instructional materials<br><br>Source: SARC | February 2021<br><br>100% |                |                |                | February 2024<br><br>100%   |



| Metric   | Baseline   | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24  |
|--|--|----------------|----------------|----------------|--|
| <p><b>Implementation of State Standards</b><br/>Progress (1-5) in implementing programs to support staff in identifying areas they can improve in delivery of instruction.</p> <p>Source: Local Indicator Survey</p> | <p>February 2021</p> <p>ELA: 4<br/>ELD: 3<br/>Math: 3<br/>NGSS: 2<br/>HSS: 3</p>   |                |                |                | <p>February 2024</p> <p>ELA: 5<br/>ELD: 4<br/>Math: 4<br/>NGSS: 4<br/>HSS: 4</p>   |
| <p><b>Implementation of State Standards</b><br/>Percent of English learners scoring Standard Met in ELA on local assessment (NWEA MAP).</p> <p>Source: Local Assessment Data</p>                                     | <p>Winter 2021</p> <p>25%</p>  |                |                |                | <p>Winter 2024</p> <p>45%</p>  |
| <p><b>Pupil Achievement</b><br/>Distance from Standard Met on CAASPP</p> <p>Source: CA School Dashboard</p>  | <p>Fall 2019</p> <p>ELA<br/>13.2 above – All<br/>9.8 below – Low-Income</p> <p>Math<br/>6.1 above – All<br/>20.1 below – Low-Income</p>  |                |                |                | <p>Fall 2023</p> <p>ELA<br/>15 above – All<br/>6 below – Low-Income</p> <p>Math<br/>10above – All<br/>15 below – Low-Income</p>  |
| <p><b>Pupil Achievement</b><br/>Percent of students scoring Met or Exceed Standard on CAASPP Summative Assessment (Grades 3-8)</p> <p>Source: CAASPP Data</p>  | <p>Spring 2019</p> <p>ELA<br/>57% – All<br/>48% – Low-Income</p> <p>Math<br/>52% – All<br/>44% – Low-Income</p> <p>Science<br/>49% – All (5<sup>th</sup> &amp; 8<sup>th</sup>)</p> |                |                |                | <p>Spring 2023</p> <p>ELA<br/>62% – All<br/>55% – Low-Income</p> <p>Math<br/>57% – All<br/>50% – Low-Income</p> <p>Science – All (5<sup>th</sup> &amp; 8<sup>th</sup>)<br/>54%</p> |

| Metric  | Baseline   | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24  |
|---|--|----------------|----------------|----------------|--|
| <p><b>Pupil Achievement</b><br/>Percentage of EL pupils who make progress toward English proficiency as measured by ELPAC</p> <p>Source: CA School Dashboard</p>  | <p>Fall 2019</p> <p>45.5%</p>  |                |                |                | <p>Fall 2023</p> <p>50%</p>  |
| <p><b>Pupil Achievement</b><br/>EL Reclassification Rate</p> <p>Source: Local Data</p>  | <p>2019/20</p> <p>0 students were reclassified because there was no ELPAC testing in spring 2020</p> |                |                |                | <p>2022/23</p> <p>3 students reclassified</p>                            |
| <p><b>Course Access</b><br/>LEA's progress (1-5) implementing academic standards for all students.</p> <p>Source: Local Indicator Survey</p>  | <p>February 2021</p> <p>CTE: 3<br/>Physical Education: 4<br/>VAPA: 3</p>                             |                |                |                | <p>February 2024</p> <p>CTE: 4<br/>Physical Education: 5<br/>VAPA: 4</p> |
| <p><b>Course Access</b></p> <p>Percent of unduplicated and students with exceptional needs scoring <i>Standard Not Met</i> on local assessments, receiving tutoring or tiered intervention.</p> <p>Source: Attendance in Programs</p> | <p>2020/21</p> <p>This program will be established and implemented in the 2021/22 school year</p>    |                |                |                | <p>2023/24</p> <p>80%</p>  |

| Metric  | Baseline  | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24   |
|---|---|----------------|----------------|----------------|---|
| <p><b>Other Pupil Outcomes</b><br/>Percent of 3<sup>rd</sup>-8<sup>th</sup> grade students scoring Standard Met on local assessment.</p> <p>Source: Local Data (NWEA MAP)</p> | <p>Winter 2021</p> <p>Reading<br/>45% All<br/>34% Low-income<br/>34% Students with Disabilities<br/>25% English learners</p> <p>Math<br/>31% All<br/>7% Low-income<br/>25% Students with Disabilities<br/>0% English learners</p> |                |                |                | <p>Winter 2024</p> <p>Reading<br/>65% All<br/>45% Low-income<br/>40% Students with Disabilities<br/>40% English learners</p> <p>Math<br/>65% All<br/>45% Low-income<br/>40% Students with Disabilities<br/>40% English learners</p> |

## Actions

| Action # | Title                        | Description  | Total Funds | Contributing |
|----------|------------------------------|--|-------------|--------------|
| 1.1      | Certificated Staff/PD        | <p>Provide rigorous instruction to all students by recruiting, retaining, and training/supporting skilled certificated staff.</p> <ul style="list-style-type: none"> <li>○ PD: assessment system, writing, and learning loss/acceleration</li> </ul>   | \$795,210   | No           |
| 1.2      | Instructional Materials      | Provide standards-aligned instructional materials, supplemental resources, and supplies by purchasing science curriculum and consumables.  | \$37,794    | No           |
| 1.3      | Support Academic Achievement | <p>Support the academic achievement of all students, with emphasis on unduplicated students (including Socioeconomically Disadvantaged, English learners, foster youth, and students with disabilities). Components include:</p> <ul style="list-style-type: none"> <li>○ A comprehensive assessment system (MAP &amp; FastBridge);</li> <li>○ Aides to provide and support targeted intervention and progress monitoring;</li> <li>○ Monthly data review; and</li> <li>○ A Director of Student Services to oversee assessment and intervention system, work with teachers to analyze data and plan instruction and intervention, and on-site coaching and professional development to ensure continuous improvement.</li> </ul> | \$231,597   | Yes          |

| Action # | Title      | Description  | Total Funds | Contributing |
|----------|------------|--|-------------|--------------|
| 1.4      | Enrichment | Maintain GATE program by providing students increased exposure to high-level thinking activities throughout the day, as well as after-school enrichment programs. <ul style="list-style-type: none"> <li>○ Staff</li> <li>○ Destination Imagination fee and materials</li> </ul> | \$2,950     | No           |

## Goal Analysis

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

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

N/A

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

N/A

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

N/A

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

N/A

## Goal

| Goal # | Description   |
|--------|---|
| 2      | Ensure the school is a safe, engaging, and inclusive environment for students and their families so that all students achieve academic excellence, and families will be actively involved in the educational process. |

An explanation of why the LEA has developed this goal.

Stakeholder feedback and input indicate a need to address the overall wellness of all students. Factors include chronic absenteeism, parent engagement, school safety, and our local school climate. A gap exists between chronic absenteeism rates for all students, 6.2% and socioeconomically disadvantaged students, 10.1%. When asked if they had been given ways to be involved with the school, 88.2% of parents agreed they had but 11.8% disagreed. Eighty-three percent of students report usually feeling safe at school, up from 78.6% in 2020. More students indicate there are activities at school they enjoy participating in 92% in 2021 up from 84.5% in 2020. Our work in creating a safe, engaging environment has been successful and should continue. Thirteen percent of our students are receiving services from a part-time counselor and teachers indicate that need will continue to increase. All stakeholders have faced challenges over the past year that require increased services and supports to address engagement and wellness. The actions in this goal are focused on creating and maintaining a positive school climate where everyone is encouraged to be an active participant in the school community.

State Priorities: 1, 3, 5, & 6

Local Priorities: Strategic Plan: Culture & Climate 2, 3, 4, 5; Facilities 1, 2, 3

## Measuring and Reporting Results

| Metric   | Baseline   | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24  |
|--|--|----------------|----------------|----------------|--|
| <b>Basic Services</b><br>Facilities Inspection Tool Rating<br><br>Source: Facility Inspection Tool (FIT)                 | December 2020<br><br>Exemplary   |                |                |                | December 2023<br><br>Exemplary   |
| <b>Parental Involvement</b><br>Percent of parents who agree the school seeks parental involvement.<br><br>Source: Survey | February 2021<br><br>91.2% All<br>91% Low-income<br>100% Students with Exceptional Needs |                |                |                | February 2024<br><br>95% All<br>95% Low-income<br>100% Students with Exceptional Needs |
| <b>Pupil Engagement</b><br>Attendance Rate<br><br>Source: P2 Local Data  | P2 2021<br><br>96.33%  |                |                |                | P2 2024<br><br>98%   |
| <b>Pupil Engagement</b><br>Chronic Absenteeism Rate<br><br>Source: CA School Dashboard                                   | Fall 2019<br><br>6.2% All<br>10.1% Low-income  |                |                |                | Fall 2023<br><br>5% All<br>7% Low-income   |

| Metric  | Baseline  | Year 1 Outcome | Year 2 Outcome | Year 3 Outcome | Desired Outcome for 2023–24  |
|---|---|----------------|----------------|----------------|--|
| <b>Pupil Engagement</b><br>Middle School Dropout Rate<br>Source: CALPADS  | EOY 2020<br>0%  |                |                |                | EOY 2023<br>0%   |
| <b>School Climate</b><br>Suspension Rate<br>Source: CA School Dashboard   | Fall 2019<br>.5%  |                |                |                | Fall 2023<br>0%  |
| <b>School Climate</b><br>Expulsion Rate<br>Source: CALPADS  | EOY 2020<br>0%  |                |                |                | EOY 2023<br>0%   |
| <b>School Climate</b><br>Percent of parents, students, and staff who feel the school is safe.<br>Source: Survey             | February 2021<br>Parents<br>97.1% Strongly Agree/Agree<br>Students<br>83% Usually<br>15% Sometimes<br>Staff<br>We will collect baseline data. |                |                |                | February 2024<br>Parents<br>Maintain >95% Strongly Agree/Agree<br>Students<br>88% Usually<br>10% Sometimes<br>Staff<br>95% Agree |
| <b>School Climate</b><br>Percent of parents and students who feel a sense of connectedness to the school.<br>Source: Survey | February 2021<br>97% Parents<br>92% Students  |                |                |                | February 2024<br>98% Parents<br>95% Students   |

## Actions

| Action # | Title             | Description   | Total Funds | Contributing |
|----------|-------------------|---|-------------|--------------|
| 2.1      | Parent Engagement | Promote parent involvement through parent information opportunities, two-way communication systems, and engaging school events. | \$4,264     | No           |

| Action # | Title                   | Description  | Total Funds | Contributing |
|----------|-------------------------|--|-------------|--------------|
| 2.2      | Social-emotional Health | Support students' social and emotional health by providing a part-time school counselor and a screening program.   | \$7,031     | No           |
| 2.3      | Transportation          | Provide transportation services at no cost to families.  | \$95,610    | No           |
| 2.4      | Facilities              | Continue to provide safe, well maintained facilities. <ul style="list-style-type: none"> <li>○ Personnel</li> <li>○ High speed internet</li> <li>○ Intercom</li> <li>○ Video surveillance</li> </ul> | \$274,241   | No           |

## Goal Analysis

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

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

N/A

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

N/A

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

N/A

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

N/A

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

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

|  |  |
|--|--|
| Percentage to Increase or Improve Services | Increased Apportionment based on the Enrollment of Foster Youth, English Learners, and Low-Income students |
| 9.46%                                      | \$143,315  |

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

## Required Descriptions

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

Marcum Illinois EUSD will receive \$143,315 in supplemental funding for the 2021/22 school year based on the number and concentration of English learners, low income, and foster youth and does not qualify for concentration grant funding. All actions and expenditures of funds marked as contributing to increased or improved services focus on the needs of our unduplicated population and were developed using a careful analysis of data and input from our stakeholders. A review of the district's needs and metrics, along with stakeholder input, determined that supporting students' academic achievement and providing home to school transportation would be the most effective use of supplemental funds to meet the goals for unduplicated pupils. The following actions are principally directed and effective in increasing performance for low-income students, English learners, and foster youth. These actions and services are being performed on a schoolwide or districtwide basis to increase their overall efficiency and effectiveness.

A review of local universal assessments for unduplicated students indicates a performance gap in ELA and Math between unduplicated students and all students. In addition, data indicates unduplicated pupils are not recovering from pandemic-related learning loss at the same rate as their peers. In consideration of this performance gap and slower recovery rate, we will refine our comprehensive assessment system to provide data in such a way that teachers can quickly identify skill gaps and take action. Data meetings between classroom teachers and the Director of Student Services will be scheduled monthly with a focus on our unduplicated students. During these meetings, the team will identify skill gaps that will be addressed in the classroom with the whole class and identify students in need of Tier II and Tier III intervention. Targeted intervention will be planned and scheduled. A progress monitoring system will be implemented, including testing windows and data review dates. The Director of Student Services will oversee all universal testing, progress monitoring, assessment scheduling and training for delivery of targeted intervention as well as monitor the progress of unduplicated pupils. Professional development activities and coaching will also be embedded throughout. These actions are being provided on an LEA-wide basis and we expect that all students scoring less than proficient on CAASPP and local assessments will benefit. However, because of the gap in performance and slow rate unduplicated pupils



have recovered from pandemic related learning loss, we believe this action will support our unduplicated pupils in recovering from learning loss significantly more than other students. Goal 1, Action 1.3.

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

Services and resources were examined to not only maintain the quality of the school program but to find ways in which the programs and services could be increased and improved for foster youth, English learners, and low-income students and their needs were considered first. The following actions are LEA-wide and are principally directed toward meeting the needs of unduplicated pupils.

### **Student Support**

The district will improve services to unduplicated students by adjusting the duties of the Director of Student Services to focus on refining our assessment, progress monitoring, and intervention system to improve targeted intervention for low-income students, English learners, foster youth, and students with disabilities. The Director of Student Services will analyze universal data, progress monitoring, and class grades for our unduplicated students and review this data each month with classroom teachers. We will also assign more instructional assistants to small group and one-on-one intervention and provide after-school tutoring specifically targeting our low-income students, English learners, foster youth, and students with disabilities. This system will improve the quality of instruction and academic interventions for our unduplicated pupils and is aimed at addressing learning loss and accelerating growth for our unduplicated students.



| <b>Contributing Expenditure Table</b> |                 |                              |              |  |                          |                   |                    |
|---------------------------------------|-----------------|------------------------------|--------------|--|--------------------------|-------------------|--------------------|
|                                       |                 |                              |              |  | <b>Totals by Type</b>    | <b>Total LCFF</b> | <b>Total Funds</b> |
|                                       |                 |                              |              |  | <b>Total:</b>            | \$ 150,144        | \$ 231,597         |
|                                       |                 |                              |              |  | <b>LEA-wide Total:</b>   | \$ 150,144        | \$ 231,597         |
|                                       |                 |                              |              |  | <b>Limited Total:</b>    | \$ -              | \$ -               |
|                                       |                 |                              |              |  | <b>Schoolwide Total:</b> | \$ -              | \$ -               |
| <b>Goal #</b>                         | <b>Action #</b> | <b>Action Title</b>          | <b>Scope</b> | <b>Unduplicated Student Group(s)</b>   | <b>Location</b>          | <b>LCFF Funds</b> | <b>Total Funds</b> |
| 1                                     | 1.1             | Certificated Staff/PD        | LEA-wide     |  | All                      | \$ 793,562        | \$ 795,210         |
| 1                                     | 1.2             | Instructional Materials      | LEA-wide     |  | All                      | \$ 32,179         | \$ 37,794          |
| 1                                     | 1.3             | Support Academic Achievement | LEA-wide     | Socio-economically Disadvantaged, English learners, students with disabilities | All                      | \$ 150,144        | \$ 231,597         |
| 1                                     | 1.4             | Enrichment                   | LEA-wide     |  | All                      | \$ 2,950          | \$ 2,950           |
| 2                                     | 2.1             | Parent Engagement            | LEA-wide     |  | All                      | \$ 4,264          | \$ 4,264           |
| 2                                     | 2.2             | Social-emotional Health      | LEA-wide     |  | All                      |                   | \$ 7,031           |
| 2                                     | 2.3             | Transportation               | LEA-wide     |  | All                      | \$ 95,610         | \$ 95,610          |
| 2                                     | 2.4             | Facilities                   | LEA-wide     |  | All                      | \$ 264,241        | \$ 274,241         |

## Instructions

[Plan Summary](#)

[Stakeholder Engagement](#)

[Goals and Actions](#)

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

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

## Introduction and Instructions

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

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

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] 52064(e)(1)). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. Local educational agencies (LEAs) should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Stakeholder Engagement:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful stakeholder engagement (EC 52064(e)(1)). Local stakeholders possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:

- Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (*EC 52064(b)(4-6)*).
- Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (*EC 52064(b)(1) & (2)*).
- Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC 52064(b)(7)*).

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

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

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

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

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

Given present performance across the state priorities and on indicators in the California School Dashboard, how is the LEA using its budgetary resources to

respond to student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

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

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

## Plan Summary

### Purpose

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

### Requirements and Instructions

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

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

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

data collected to inform the self-reflection tools and reporting local indicators on the Dashboard.

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

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

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

## Stakeholder Engagement

### Purpose

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

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

Statute and regulations specify the stakeholder groups that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP. Statute requires charter schools to consult with teachers, principals, administrators, other school

personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective stakeholder engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website:

<https://www.cde.ca.gov/re/lc/>.

## Requirements and Instructions

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

### **Local Control and Accountability Plan:**

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

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

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

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



stakeholders. A response may also include information about an LEA’s philosophical approach to stakeholder engagement.

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

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

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

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

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

## Goals and Actions

### Purpose

Well-developed goals will clearly communicate to stakeholders what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The

explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to stakeholders and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

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

## **Requirements and Instructions**

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

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

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

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

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

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

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

### ***Broad Goal***

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

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

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

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

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

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

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

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

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

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

Complete the table as follows:

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

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

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

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

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

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

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

## **Goal Analysis:**

Enter the LCAP Year

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

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

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

### **Purpose**

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

## Requirements and Instructions

This section must be completed for each LCAP year.

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

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

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

### **Required Descriptions:**

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

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

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

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

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

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

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

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

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action(s))

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

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

### **For School Districts Only:**

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

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



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

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

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

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

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

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

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

## **Expenditure Tables**

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

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

- Table 1: Actions

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

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

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

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All", or by entering a specific student group or groups.
- **Increased / Improved:** Type "Yes" if the action **is** included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:
  - **Scope:** The scope of an action may be LEA-wide (i.e. districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
  - **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
  - **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate "All Schools". If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter "Specific Schools" or "Specific Grade Spans". Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades K-5), as appropriate.

- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year”, or “2 Years”, or “6 Months”.
- **Personnel Expense:** This column will be automatically calculated based on information provided in the following columns:
  - **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
  - **Total Non-Personnel:** This amount will be automatically calculated.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e. base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.

CALIFORNIA DEPARTMENT OF EDUCATION  
**REQUEST FOR ALLOWANCE OF ATTENDANCE DUE TO EMERGENCY CONDITIONS**  
 FORM J-13A, REVISED DECEMBER 2017

**SECTION A: REQUEST INFORMATION**

- This form is used to obtain approval of attendance and instructional time credit pursuant to *Education Code (EC)* sections 41422, 46200, 46391, 46392 and *California Code of Regulations (CCR)*, Title 5, Section 428.
- Only schools that report Principal Apportionment average daily attendance (ADA) for the purpose of calculating a K–12 Local Control Funding Formula (LCFF) entitlement should submit this form.
- Refer to the instructions and frequently asked questions at <https://www.cde.ca.gov/lq/aa/pa/13a.asp> for information regarding the completion of this form.

**PART I: LOCAL EDUCATIONAL AGENCY (LEA)**

|   |                                 |                                |  |                                 |
|---|---------------------------------|--------------------------------|--|---------------------------------|
| LEA NAME:<br><b>Marcum-Illinois Elementary School District</b>    |                                 | COUNTY CODE:<br><b>51</b>      | DISTRICT CODE:<br><b>71407</b>             | CHARTER NUMBER (IF APPLICABLE): |
| LEA SUPERINTENDENT OR ADMINISTRATOR NAME:<br><b>Jimmie Eggers</b> |                                 |                                | FISCAL YEAR:<br><b>2020-2021</b>           |                                 |
| ADDRESS:<br><b>2452 El Centro Blvd.</b>                           |                                 | COUNTY NAME:<br><b>Sutter</b>  |  |                                 |
| CITY:<br><b>East Nicolaus</b>                                     | STATE:<br><b>CA</b>             | ZIP CODE:<br><b>95659</b>      |  |                                 |
| CONTACT NAME:<br><b>Jimmie Eggers</b>                             | TITLE:<br><b>Superintendent</b> | PHONE:<br><b>(530)656-2407</b> | E-MAIL:<br><b>jimmiee@sutter.k12.ca.us</b> |                                 |

**PART II: LEA TYPE AND SCHOOL SITE INFORMATION APPLICABLE TO THIS REQUEST (Choose only one LEA type):**

|  |   |  |
|--|---|--|
| <input checked="" type="checkbox"/> <b>SCHOOL DISTRICT</b><br>Choose one of the following:<br><input checked="" type="checkbox"/> All district school sites<br><input type="checkbox"/> Select district school sites | <input type="checkbox"/> <b>COUNTY OFFICE OF EDUCATION (COE)</b><br>Choose one of the following:<br><input type="checkbox"/> All COE school sites<br><input type="checkbox"/> Select COE school sites | <input type="checkbox"/> <b>CHARTER SCHOOL</b> |
|--|---|--|

**PART III: CONDITION(S) APPLICABLE TO THIS REQUEST:**

**SCHOOL CLOSURE:** When one or more schools were closed because of conditions described in *EC* Section 41422. LCFF apportionments should be maintained and instructional time credited in Section B for the school(s) without regard to the fact that the school(s) were closed on the dates listed, due to the nature of the emergency. Approval of this request authorizes the LEA to disregard these days in the computation of ADA (per *EC* Section 41422) without applicable penalty and obtain credit for instructional time for the days and the instructional minutes that would have been regularly offered on those days pursuant to *EC* Section 46200, et seq.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

**MATERIAL DECREASE:** When one or more schools were kept open but experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. Material decrease requests that include all school sites within the school district must demonstrate that the school district as a whole experienced a material decrease in attendance. Material decrease requests for one or more but not all sites within the school district must show that each site included in the request experienced a material decrease in attendance pursuant to *EC* Section 46392 and *CCR*, Title 5, Section 428. The request for substitution of estimated days of attendance for actual days of attendance is in accordance with the provisions of *EC* Section 46392. Approval of this request will authorize use of the estimated days of attendance in the computation of LCFF apportionments for the described school(s) and dates in Section C during which school attendance was materially decreased due to the nature of the emergency.

There was a Declaration of a State of Emergency by the Governor of California during the dates associated with this request.

**LOST OR DESTROYED ATTENDANCE RECORDS:** When attendance records have been lost or destroyed as described in *EC* Section 46391. Requesting the use of estimated attendance in lieu of attendance that cannot be verified due to the loss or destruction of attendance records. This request is made pursuant to *EC* Section 46391:

*"Whenever any attendance records of any district have been lost or destroyed, making it impossible for an accurate report on average daily attendance for the district for any fiscal year to be rendered, which fact shall be shown to the satisfaction of the Superintendent of Public Instruction by the affidavits of the members of the governing board of the district and the county superintendent of schools, the Superintendent of Public Instruction shall estimate the average daily attendance of such district. The estimated average daily attendance shall be deemed to be the actual average daily attendance for that fiscal year for the making of apportionments to the school district from the State School Fund."*

**SECTION B: SCHOOL CLOSURE**

Not Applicable (Proceed to Section C)

**PART I: NATURE OF EMERGENCY** (Describe in detail.)

Supplemental Page(s) Attached

Main water line to the school was found to be broken underground at 6:45 am before the start of school Monday morning. Water from the main line came into contact with underground power lines creating a dangerous situation for students and staff. Parents were notified to keep grades TK-5th grade at home and distance learning would start on Tuesday.

**PART II: SCHOOL INFORMATION** (Use the supplemental Excel form at <https://www.cde.ca.gov/fg/aa/pal/13a.asp> if more than 10 lines are needed for this request. Attach a copy of a school calendar. If the request is for multiple school sites, and the sites have differing school calendars, attach a copy of each different school calendar to the request.)

| A                                 | B           | C           | D                       | E                       | F                            | G                            | H                       | I                              |
|-----------------------------------|-------------|-------------|-------------------------|-------------------------|------------------------------|------------------------------|-------------------------|--------------------------------|
| School Name                       | School Code | Site Type   | Days in School Calendar | Emergency Days Built In | Built In Emergency Days Used | Date(s) of Emergency Closure | Closure Dates Requested | Total Number of Days Requested |
| Marcum-Illinois Elementary School | 6053292     | traditional | 180                     | 0                       | 0                            | October 26, 2020             | October 26, 2020        | 1                              |
|                                   |             |             |                         |                         |                              |                              |                         |                                |
|                                   |             |             |                         |                         |                              |                              |                         |                                |
|                                   |             |             |                         |                         |                              |                              |                         |                                |
|                                   |             |             |                         |                         |                              |                              |                         |                                |
|                                   |             |             |                         |                         |                              |                              |                         |                                |
|                                   |             |             |                         |                         |                              |                              |                         |                                |
|                                   |             |             |                         |                         |                              |                              |                         |                                |
|                                   |             |             |                         |                         |                              |                              |                         |                                |
|                                   |             |             |                         |                         |                              |                              |                         |                                |

**PART III: CLOSURE HISTORY** (List closure history for all schools in Part II. Refer to the instructions for an example.)

| A                                 | B           | C           | D                    | E             | F                      |
|-----------------------------------|-------------|-------------|----------------------|---------------|------------------------|
| School Name                       | School Code | Fiscal Year | Closure Dates        | Nature        | Weather Related Yes/No |
| Marcum-Illinois Elementary School | 6053292     | 18-19       | Nov. 15, 16, 2018    | Paradise Fire | yes                    |
| Marcum-Illinois Elementary Schoo  | 6053292     | 16-17       | February 14-17, 2017 | Oroville Dam  | yes                    |
|                                   |             |             |                      |               |                        |
|                                   |             |             |                      |               |                        |
|                                   |             |             |                      |               |                        |
|                                   |             |             |                      |               |                        |
|                                   |             |             |                      |               |                        |
|                                   |             |             |                      |               |                        |
|                                   |             |             |                      |               |                        |
|                                   |             |             |                      |               |                        |



**SECTION D: LOST OR DESTROYED ATTENDANCE RECORDS**

Not Applicable (Proceed to Section E)

**PART I: PERIOD OF REQUEST** The entire period covered by the lost or destroyed records commences with \_\_\_\_\_ up to and including \_\_\_\_\_.

**PART II: CIRCUMSTANCES** (Describe below circumstances and extent of records lost or destroyed.)

**PART III: PROPOSAL** (Describe below the proposal to reconstruct attendance records or estimate attendance in the absence of records.)

**SECTION E: AFFIDAVIT**

**PART I: AFFIDAVIT OF SCHOOL DISTRICT, COUNTY OFFICE OF EDUCATION, OR CHARTER SCHOOL GOVERNING BOARD MEMBERS** – All applicable sections below must be completed to process this J-13A request.

We, members constituting a majority of the governing board of \_\_\_\_\_, hereby swear (or affirm) that the foregoing statements are true and are based on official records.

Board Members Names

Board Members Signatures

Alan Menigoz

Jeff Moore

Jill Bramhill

Keith Turner

Josh Wanner

**At least a majority of the members of the governing board shall execute this affidavit.**

Subscribed and sworn (or affirmed) before me, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Witness: \_\_\_\_\_ (Name) \_\_\_\_\_ (Signature) Title: \_\_\_\_\_ of \_\_\_\_\_ County, California

**PART II: APPROVAL BY SUPERINTENDENT OF CHARTER SCHOOL AUTHORIZER** (Only applicable to charter school requests)

Superintendent (or designee): \_\_\_\_\_ (Name) \_\_\_\_\_ (Signature) Authorizing LEA Name: \_\_\_\_\_

**PART III: AFFIDAVIT OF COUNTY SUPERINTENDENT OF SCHOOLS**

The information and statements contained in the foregoing request are true and correct to the best of my knowledge and belief.

County Superintendent of Schools (or designee): \_\_\_\_\_ (Name) \_\_\_\_\_ (Signature)

Subscribed and sworn (or affirmed) before me, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

Witness: \_\_\_\_\_ (Name) \_\_\_\_\_ (Signature) Title: \_\_\_\_\_ of \_\_\_\_\_ County, California

COE contact/individual responsible for completing this section:

Name: \_\_\_\_\_ Title: \_\_\_\_\_ Phone: \_\_\_\_\_ E-mail: \_\_\_\_\_



# School Closure

## Attendance Summary By Grade

### Marcum-Illinois Elementary

Run Date/Time: 06/11/21 10:11 AM

10/26/20 to 10/26/20 = 1 school days

| Grade Level  | Carry Fwd  | Gains    | Losses   | Ending     | Actual Days | Days N/E | Days Absent | Days Attd | ADA       | ADA %         |
|--------------|------------|----------|----------|------------|-------------|----------|-------------|-----------|-----------|---------------|
| K            | 21         | 0        | 0        | 21         | 21          | 0        | 20          | 1         | 1         | 4.76          |
| PK4          | 7          | 0        | 0        | 7          | 7           | 0        | 8           | -1        | -1        | -14.29        |
| 1            | 20         | 0        | 0        | 20         | 20          | 0        | 20          | 0         | 0         | 0             |
| 2            | 22         | 0        | 0        | 22         | 22          | 0        | 22          | 0         | 0         | 0             |
| 3            | 21         | 0        | 0        | 21         | 21          | 0        | 21          | 0         | 0         | 0             |
| 4            | 21         | 0        | 0        | 21         | 21          | 0        | 21          | 0         | 0         | 0             |
| 5            | 15         | 0        | 0        | 15         | 15          | 0        | 15          | 0         | 0         | 0             |
| 6            | 17         | 0        | 0        | 17         | 17          | 0        | 4           | 13        | 13        | 76.47         |
| 7            | 17         | 0        | 0        | 17         | 17          | 0        | 0           | 17        | 17        | 100           |
| 8            | 20         | 0        | 0        | 20         | 20          | 0        | 2           | 18        | 18        | 90            |
| <b>Total</b> | <b>181</b> | <b>0</b> | <b>0</b> | <b>181</b> | <b>181</b>  | <b>0</b> | <b>133</b>  | <b>48</b> | <b>48</b> | <b>25.69%</b> |

### Report Calculations

$((\text{Carry Fwd} + \text{Gain}) * \text{School Days}) = \text{Actual Days}$

$\text{Actual Days} - (\text{Days N/E} + \text{Days Absent}) = \text{Days Attd}$

$[\text{Days Attd} / (\text{Actual Days} - \text{Days N/E})] * 100 = \text{ADA\%}$

## Attendance Summary By Grade

**Marcum-Illinois Elementary**  
 Run Date/Time: 06/11/21 9:53 AM  
 10/22/20 to 10/22/20 = 1 school days

| Grade Level  | Carry Fwd  | Gains    | Losses   | Ending     | Actual Days | Days N/E | Days Absent | Days Attd  | ADA        | ADA %        |
|--------------|------------|----------|----------|------------|-------------|----------|-------------|------------|------------|--------------|
| K            | 21         | 0        | 0        | 21         | 21          | 0        | 0           | 21         | 21         | 100          |
| PK4          | 7          | 0        | 0        | 7          | 7           | 0        | 0           | 7          | 7          | 100          |
| 1            | 20         | 0        | 0        | 20         | 20          | 0        | 2           | 18         | 18         | 90           |
| 2            | 22         | 0        | 0        | 22         | 22          | 0        | 2           | 20         | 20         | 90.91        |
| 3            | 21         | 0        | 0        | 21         | 21          | 0        | 1           | 20         | 20         | 95.24        |
| 4            | 21         | 0        | 0        | 21         | 21          | 0        | 1           | 20         | 20         | 95.24        |
| 5            | 15         | 0        | 0        | 15         | 15          | 0        | 1           | 14         | 14         | 93.33        |
| 6            | 17         | 0        | 0        | 17         | 17          | 0        | 1           | 16         | 16         | 94.12        |
| 7            | 17         | 0        | 0        | 17         | 17          | 0        | 1           | 16         | 16         | 94.12        |
| 8            | 20         | 0        | 0        | 20         | 20          | 0        | 0           | 20         | 20         | 100          |
| <b>Total</b> | <b>181</b> | <b>0</b> | <b>0</b> | <b>181</b> | <b>181</b>  | <b>0</b> | <b>9</b>    | <b>172</b> | <b>172</b> | <b>95.3%</b> |

### Report Calculations

$(( \text{Carry Fwd} + \text{Gain} ) * \text{School Days} ) = \text{Actual Days}$   
 $\text{Actual Days} - ( \text{Days N/E} + \text{Days Absent} ) = \text{Days Attd}$   
 $[ \text{Days Attd} / ( \text{Actual Days} - \text{Days N/E} ) ] * 100 = \text{ADA\%}$

## Attendance Summary By Grade

**Marcum-Illinois Elementary**  
 Run Date/Time: 06/11/21 9:54 AM  
 10/23/20 to 10/23/20 = 1 school days

| Grade Level  | Carry Fwd  | Gains    | Losses   | Ending     | Actual Days | Days N/E | Days Absent | Days Attd  | ADA        | ADA %         |
|--------------|------------|----------|----------|------------|-------------|----------|-------------|------------|------------|---------------|
| K            | 21         | 0        | 0        | 21         | 21          | 0        | 0           | 21         | 21         | 100           |
| PK4          | 7          | 0        | 0        | 7          | 7           | 0        | 2           | 5          | 5          | 71.43         |
| 1            | 20         | 0        | 0        | 20         | 20          | 0        | 0           | 20         | 20         | 100           |
| 2            | 22         | 0        | 0        | 22         | 22          | 0        | 1           | 21         | 21         | 95.45         |
| 3            | 21         | 0        | 0        | 21         | 21          | 0        | 1           | 20         | 20         | 95.24         |
| 4            | 21         | 0        | 0        | 21         | 21          | 0        | 2           | 19         | 19         | 90.48         |
| 5            | 15         | 0        | 0        | 15         | 15          | 0        | 1           | 14         | 14         | 93.33         |
| 6            | 17         | 0        | 0        | 17         | 17          | 0        | 0           | 17         | 17         | 100           |
| 7            | 17         | 0        | 0        | 17         | 17          | 0        | 1           | 16         | 16         | 94.12         |
| 8            | 20         | 0        | 0        | 20         | 20          | 0        | 1           | 19         | 19         | 95            |
| <b>Total</b> | <b>181</b> | <b>0</b> | <b>0</b> | <b>181</b> | <b>181</b>  | <b>0</b> | <b>9</b>    | <b>172</b> | <b>172</b> | <b>93.51%</b> |

### Report Calculations

$(( \text{Carry Fwd} + \text{Gain} ) * \text{School Days} ) = \text{Actual Days}$   
 $\text{Actual Days} - ( \text{Days N/E} + \text{Days Absent} ) = \text{Days Attd}$   
 $[ \text{Days Attd} / ( \text{Actual Days} - \text{Days N/E} ) ] * 100 = \text{ADA\%}$

# Marcum-Illinois Union School District

WILDCAT'S



R.O.A.R.

## Marcum-Illinois Elementary School District

### 2021/2022 ADOPTED BUDGET REPORT

Jimmie Eggers  
Superintendent/Principal

**Marcum – Illinois Elementary School District**  
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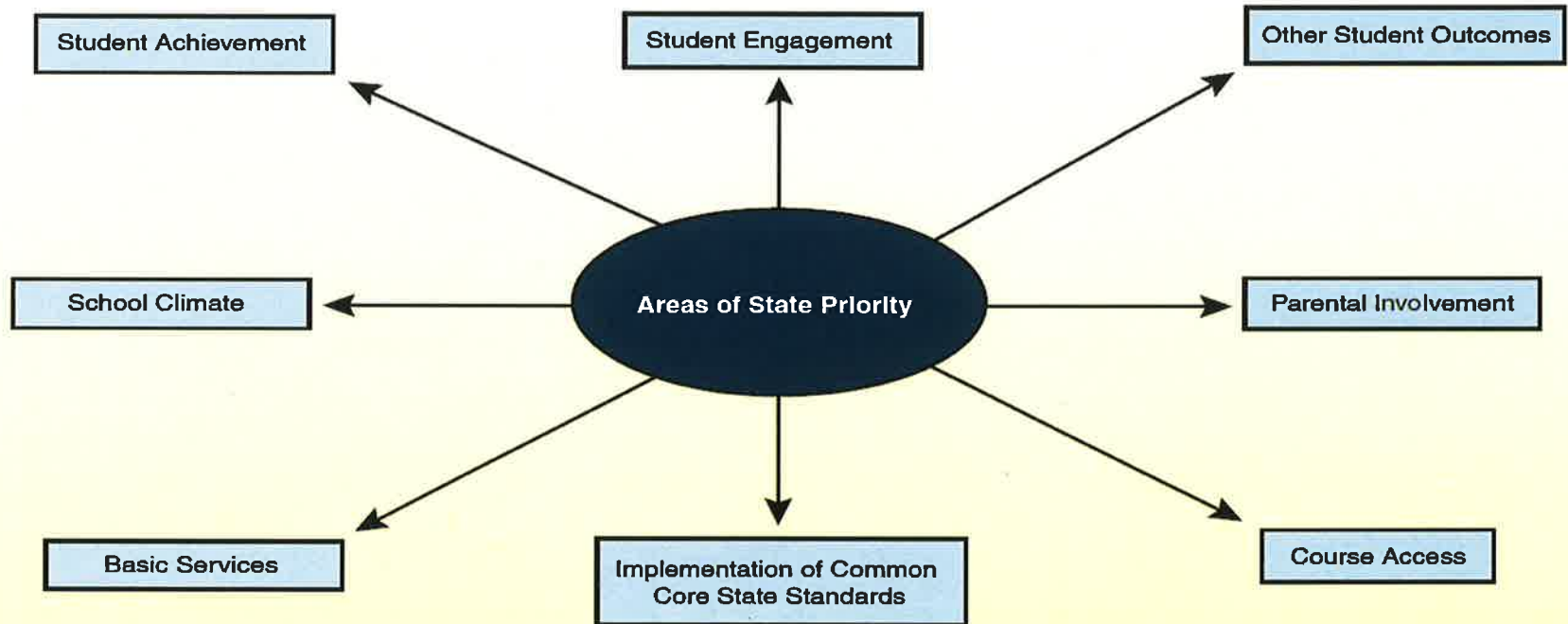
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Marcum – Illinois Elementary School District  
INTRODUCTION  
2021-2022  
Adopted Budget Report

- The County Office, under AB1200, requires districts to document and include written budget assumptions in the budget package submitted for approval to the district Board of Trustees. Each district should advise the Board, by way of budget documents, accompanied by a brief narrative, of the financial condition of the district. This report will provide the required information for the Board to certify the district's ability to meet its financial obligations.
- The Adopted Budget Report is presented by fund and major object account classification, reflecting 2020/2021 "*Estimated Actuals*" in columns A-C and the 2021/2022 "*Proposed Adopted Budget*" in columns D-F. The final column reflects the percentage of variance between the **2020/2021 Estimated Actuals** and the ***proposed 2021/2022 Adopted Budget***.

Marcum – Illinois Elementary School District  
EIGHT STATE PRIORITIES  
2021-2022 Adopted Budget

**Eight Areas of State Priority Must Be Addressed in LCAPs**



LCAP = Local Control and Accountability Plan.

Marcum – Illinois Elementary School District  
GENERAL FUND REVENUE ASSUMPTIONS  
2021-2022 Adopted Budget Report

**Local Control Funding Formula**

- Based on 2021/2022 Projected ADA of 175.01
- Property Taxes: \$442,066  
Prop Tax In-Lieu: (\$408,084)  
Net of Prop Taxes: \$33,982
- State Aid = \$1,641,306

**Other State and Federal Funding**

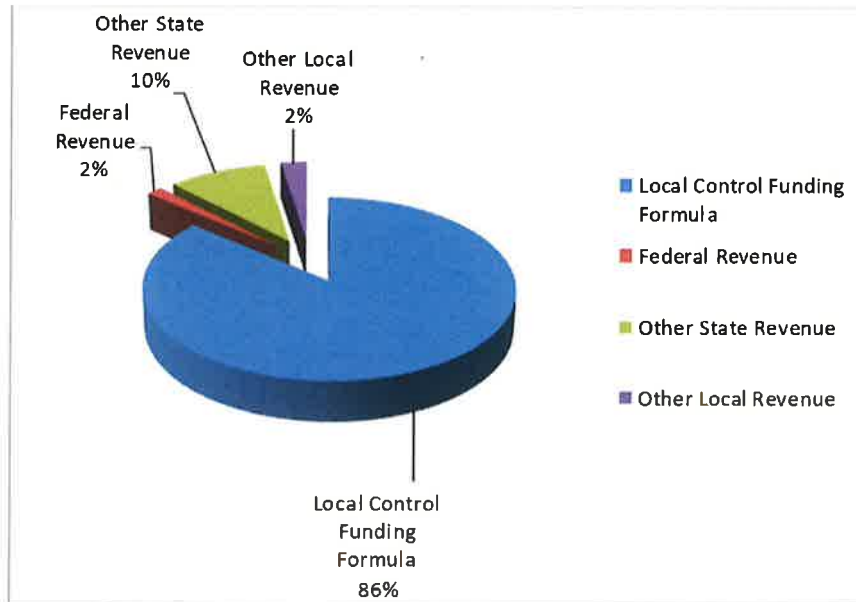
- Unrestricted Lottery = \$150 per Annual ADA
- Restricted Lottery = \$49 per Annual ADA
- Federal Title I, Title II, Title IV and REAP funding remain flat.
- One-time In-Person Instruction Grant and Extended Learning Opportunity (ELO).



# Marcum – Illinois Elementary School District

## GENERAL FUND REVENUE SOURCES

### 2021-2022 Adopted Budget Report



As part of the LCFF, school districts, COEs, and charter schools are required to develop, adopt, and annually update a three-year Local Control and Accountability Plan (LCAP), beginning on July 1, 2015, using a template adopted by the California State Board of Education (SBE). The LCAP is required to identify goals and measure progress for student subgroups across multiple performance indicators. The largest part of the revenue (86%) comes from Local Control Funding and is to be aligned to meet the eight state priorities. These priorities are on a previous slide.

The district will continue to receive federal funds such as Title I, Title II, Title IV and REAP for specific purposes and must continue to follow federal regulations.

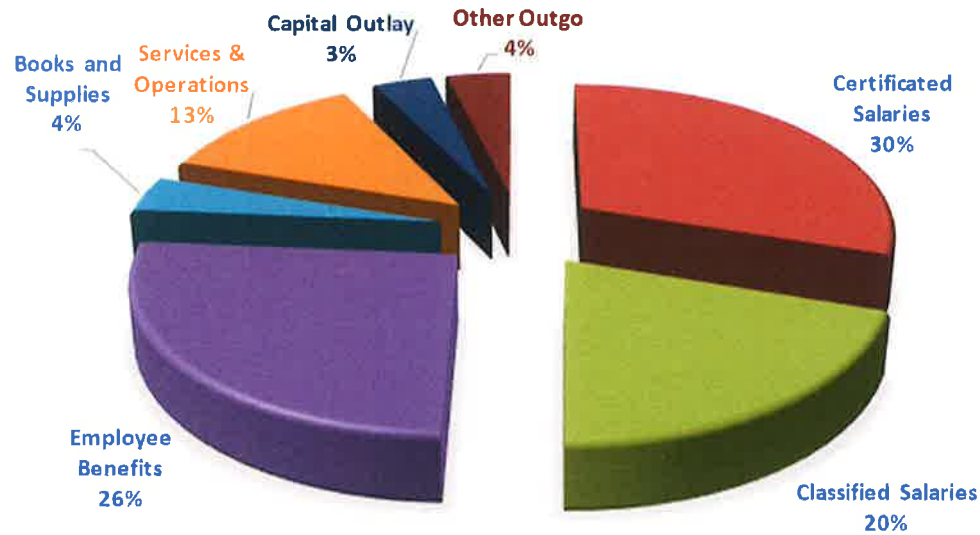
Other state funds consist of child nutrition, after school program, mandated costs, lottery, one-time in-person grant and extended learning opportunity (ELO) and other miscellaneous awards.

Local resources include Charter Oversight fees, Charter lease revenue, interest, donations, local grants, and parent fees for cafeteria and childcare.

#### REVENUE SOURCES

|                               |                    |
|-------------------------------|--------------------|
| Local Control Funding Formula | \$1,848,724        |
| Federal Revenue               | \$33,635           |
| Other State Revenue           | \$209,005          |
| Other Local Revenue           | \$55,028           |
| <b>TOTAL DISTRICT REVENUE</b> | <b>\$2,146,392</b> |
| <b>Charter Oversight</b>      | <b>\$ 191,536</b>  |
| <b>Charter Lease</b>          | <b>\$ 360,000</b>  |
| <b>TOTAL REVENUE BUDGET</b>   | <b>\$2,697,928</b> |

# Marcum – Illinois Elementary School District GENERAL FUND EXPENDITURES 2021-2022 Adopted Budget Report



### EXPENDITURES

|                                  |                    |
|----------------------------------|--------------------|
| Certificated Salaries            | \$843,877          |
| Classified Salaries              | \$564,523          |
| Employee Benefits                | \$727,564          |
| Books and Supplies               | \$106,476          |
| Services & Operations            | \$353,224          |
| Capital Outlay                   | \$97,616           |
| Other Outgo                      | \$106,394          |
| <b>Operational Budget</b>        | <b>\$2,799,674</b> |
| Transfers Out                    | \$74,407           |
| <b>TOTAL EXPENDITURES BUDGET</b> | <b>\$2,874,081</b> |

Marcum – Illinois Elementary School District  
GENERAL FUND EXPENDITURES  
2021-2022 Adopted Budget Report

**CERTIFICATED SALARIES - \$843,877**

Salary projections are based on 10 certificated, non-management FTEs; 1.0 FTE Superintendent/Principal; 1.0 FTE Vice Principal, and other known staffing needs.

**CLASSIFIED SALARIES - \$564,523**

Salary projections are based on 15.6 classified FTEs and other known staffing needs.

**EMPLOYEE BENEFITS - \$727,564**

Benefit projections are based on 21/22 projected salaries and H & W benefit cap of \$12,000. Also included are an increased PERS rate of 22.91%, a decreased STRS rate of 15.92%, and an increase in Unemployment Insurance rate to 1.23%.

**BOOKS AND SUPPLIES - \$106,476**

The books and supplies budget includes the projected cost of core and intervention instructional materials and technology related expenditures. Also included are materials and supplies for maintenance, custodial, district, and site administration.

Marcum – Illinois Elementary School District  
GENERAL FUND EXPENDITURES  
2021-2022 Adopted Budget Report

**SERVICES, OTHER OPERATING EXPENSES - \$353,224**

Projected services and other operating expenses include professional development costs, insurance and service agreements, contracted counseling services, maintenance and transportation repairs, and other miscellaneous fees.

**CAPITAL OUTLAY - \$97,616**

Capital outlay expenditures include the new intercom system and video surveillance. It also includes the high speed internet service project, other technology equipment and other miscellaneous improvements of the school buildings.

**OTHER OUTGO - \$106,394**

Other Outgoing expenditures include the two lease payments for the solar project, as well as the projected cost for the Special Ed Excess Cost.

**INTERFUND TRANSFERS IN/OUT - \$74,407**

There are transfers out from General Fund to Nutrition Services (Fund 13) \$29,583 and Child Development (Fund 12) for \$44,824.

**CONTRIBUTIONS TO RESTRICTED PROGRAMS - \$120,895**

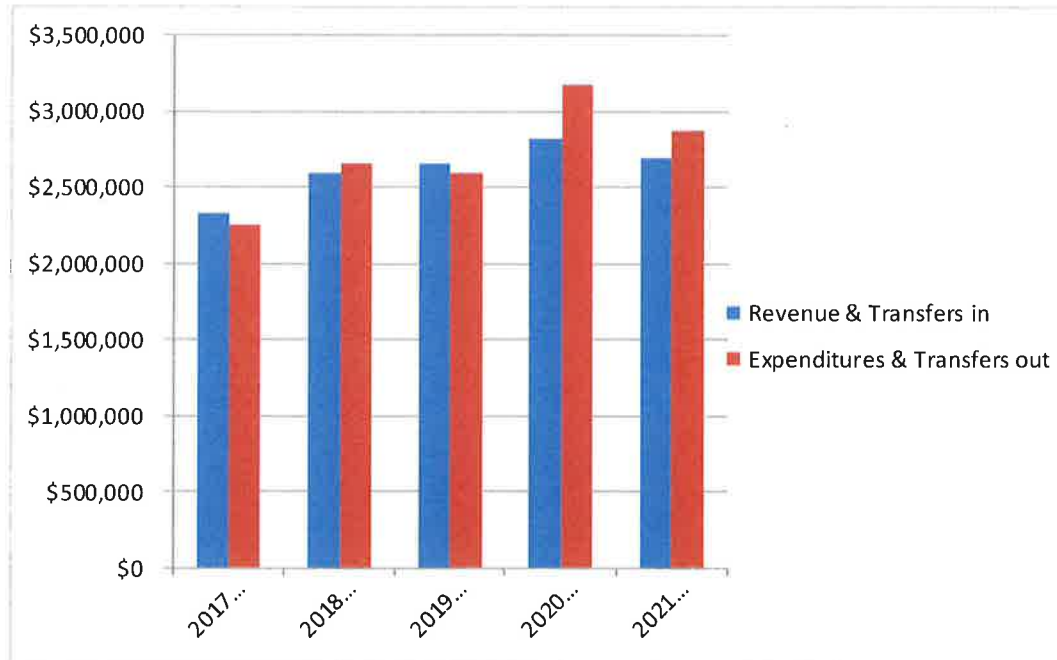
Planned contributions from unrestricted to restricted are for special education costs of \$77,275, \$42,660 for routine restricted maintenance and \$960 to Title I.

# Marcum – Illinois Elementary School District

## REVENUES VS. EXPENDITURES

### 2021-2022 Adopted Budget Report

The projected 21/22 adopted budget shows planned deficit spending in the current year as well as the two subsequent years. Current district financial data indicates that the district will maintain sufficient reserves.



|   | 2017-18   | 2018-19   | 2019-20   | 2020-21<br>Projected* | 2021-22<br>Projected |
|---|-----------|-----------|-----------|-----------------------|----------------------|
| <b>Revenues &amp; Tranfers In</b>       | 2,331,122 | 2,599,175 | 2,657,895 | 2,829,066             | 2,697,928            |
| <b>Expenditures &amp; Transfers Out</b> | 2,252,986 | 2,656,357 | 2,596,647 | 3,182,010             | 2,874,081            |
| <b>(DEFICIT)/SURPLUS</b>                | 78,136    | (57,182)  | 61,248    | (352,944)             | (176,153)            |

\* The projected deficit spending in 2020-21 is directly related to a 19-20 Audit Adjustments that had to be recorded in 2020-21 fiscal year. This audit adjustment is a combination of an increase in expenditures for the solar project in the amount of \$338,382, and a decrease in expenditures for the Special Ed excess cost in the amount of \$58,530, for a net increase of \$274,852.

Marcum – Illinois Elementary School District  
OTHER FUNDS  
2021-2022 Adopted Budget Report

**Student Body Fund** – 21/22 ending fund balance is projected to be **\$15,561**.

**Child Development Fund** – 21/22 ending fund balance is projected to be **\$2,233**. This amount is the State Preschool certified reserve account.

**Cafeteria Fund** – 21/22 ending fund balance is projected to be **\$2,045**. This amount is the value of the nutrition services food inventory.

**Capital Facilities Fund** (Developer Fees) 21/22 ending fund balance is projected to be **\$20,728**.



## Marcum – Illinois Elementary School District MULIT-YEAR PROJECTION (MYP) ASSUMPTIONS 2021-2022 Adopted Budget Report

The MYP indicates that the Marcum-Illinois Union School District will deficit spend in the current year and in both subsequent years.

Expenditure adjustments are as follows:

- Object 1000      Increased to record estimated cost of range and step increases in 22/23 & 23/24.
- Object 2000      Increased to record estimated cost of step increases in 22/23 & 23/24.
- Object 3000      Increased to cover the above salary adjustments and rate changes in PERS @ 26.10% in 22/23 and 27.10% in 23/24 & STRS @ 18.00% in 22/23 and 23/24, as well as unemployment insurance rate changes @ 1.23% in 22/23, and 0.05% in 23/24.
- Object 4000      Removed one-time expenditures. Moved REAP budget back to supplies from capital expenditures in 22/23. Increased the budget in 23/24 to purchase science curriculum. Increased expenditures by CPI of 1.59% and 1.87% in 22/23 and 23/24, respectively.
- Object 5000      Removed one-time expenditures in 22/23. Reduced budgets in 22/23 and 23/24 for PGE due to the completion of the solar project. Increased expenditures by CPI of 1.59% and 1.87% in 22/23 and 23/24, respectively.
- Object 6000      Removed one-time projects such as intercom system, video surveillance and high speed internet in 22/23. Budgeted for miscellaneous projects in 22/23 and 23/24.
- Other Outgo      Special Education Excess Cost was kept flat in 22/23 and 23/24.
- Transfers-Out      Transfers out to Nutrition Services and Child Development funds were kept flat in 22/23 and 23/24 to balance programs.
- Other Sources      No adjustments.



**2021-22 Budget Development  
Marcum-Illinois School District**

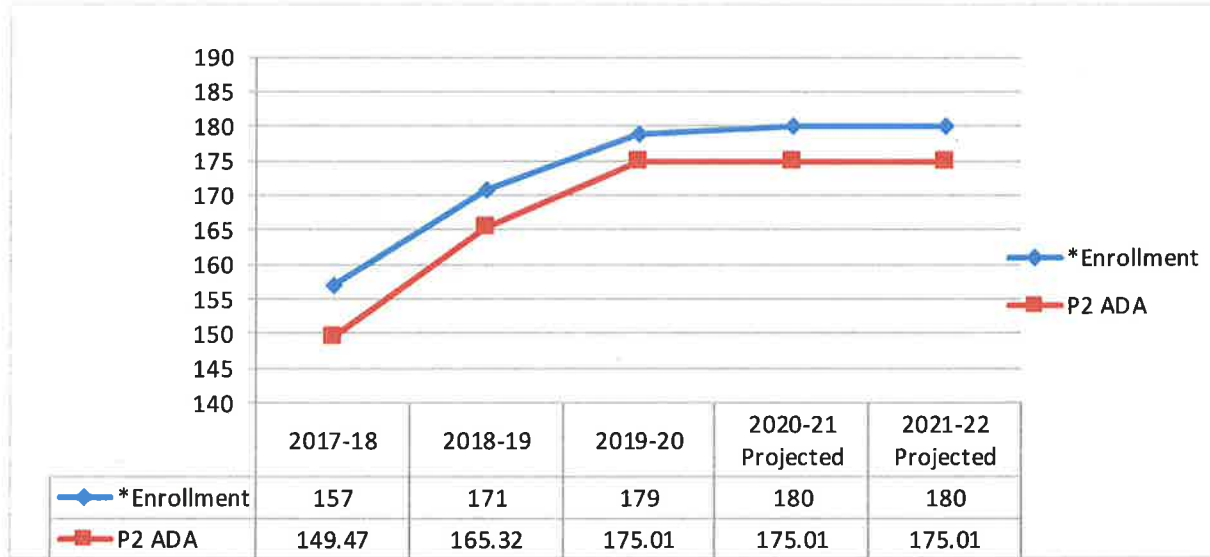
| District & County Operated ADA:                                     | 5.07% Cola             |                   |                        | Projected Increase/<br>(Decrease) | 2.98% Cola             |                   |                        | Projected Increase/<br>(Decrease) | 3.05% Cola             |                   |                        |
|---|------------------------|-------------------|------------------------|-----------------------------------|------------------------|-------------------|------------------------|-----------------------------------|------------------------|-------------------|------------------------|
|   | PROJECTED 2021/22      |                   |                        |                                   | PROJECTED 2022/23      |                   |                        |                                   | PROJECTED 2023-24      |                   |                        |
|   | 175.35<br>Unrestricted | ADA<br>Restricted | Projected P-2<br>Total |                                   | 175.35<br>Unrestricted | ADA<br>Restricted | Projected P-2<br>Total |                                   | 175.35<br>Unrestricted | ADA<br>Restricted | Projected P-2<br>Total |
| <b>REVENUES</b>   |                        |                   |                        |                                   |                        |                   |                        |                                   |                        |                   |                        |
| 1) LCFF Revenue   | 1,848,724              | 0                 | 1,848,724              | 2.66%                             | 1,897,836              | 0                 | 1,897,836              | 2.74%                             | 1,949,853              | 0                 | 1,949,853              |
| 2) Federal Revenue  | 0                      | 33,635            | 33,635                 | 0.00%                             | 0                      | 33,635            | 33,635                 | 0.00%                             | 0                      | 33,635            | 33,635                 |
| 3) Other State Resources  | 31,572                 | 177,433           | 209,005                | -15.77%                           | 31,546                 | 144,509           | 176,055                | 0.00%                             | 31,546                 | 144,509           | 176,055                |
| 4) Other Local Revenue  | 574,536                | 32,028            | 606,564                | -0.91%                            | 573,877                | 27,178            | 601,055                | 0.00%                             | 573,877                | 27,178            | 601,055                |
| <b>TOTAL REVENUES</b>   | <b>2,454,832</b>       | <b>243,096</b>    | <b>2,697,928</b>       |                                   | <b>2,503,259</b>       | <b>205,322</b>    | <b>2,708,581</b>       |                                   | <b>2,555,276</b>       | <b>205,322</b>    | <b>2,760,598</b>       |
| <b>EXPENDITURES</b>   |                        |                   |                        |                                   |                        |                   |                        |                                   |                        |                   |                        |
| 1) Certificated   | 817,612                | 26,265            | 843,877                | 1.53%                             | 847,558                | 9,242             | 856,800                | 1.46%                             | 860,051                | 9,242             | 869,293                |
| 2) Classified   | 485,455                | 79,068            | 564,523                | 1.14%                             | 511,285                | 59,646            | 570,931                | 0.84%                             | 514,428                | 61,319            | 575,747                |
| 3) Employee Benefits-Statutory                                      | 598,304                | 129,260           | 727,564                | 4.34%                             | 644,059                | 115,115           | 759,174                | -0.91%                            | 636,816                | 115,432           | 752,248                |
| 4) Books & Supplies   | 94,316                 | 12,160            | 106,476                | 4.43%                             | 85,816                 | 25,372            | 111,188                | 59.26%                            | 109,965                | 67,115            | 177,080                |
| 5) Services, Other Operating  | 290,759                | 62,465            | 353,224                | -17.42%                           | 267,382                | 24,303            | 291,685                | 1.87%                             | 272,382                | 24,758            | 297,140                |
| 6) Capital Outlay   | 50,000                 | 47,616            | 97,616                 | -69.27%                           | 10,000                 | 20,000            | 30,000                 | 0.00%                             | 10,000                 | 20,000            | 30,000                 |
| 7) Other Outgo  | 31,394                 | 75,000            | 106,394                | 0.00%                             | 31,394                 | 75,000            | 106,394                | 0.00%                             | 31,394                 | 75,000            | 106,394                |
| 10) Direct Support/Indirect   | 0                      | 0                 | 0                      |                                   | 0                      | 0                 | 0                      |                                   | 0                      | 0                 | 0                      |
| <b>TOTAL EXPENDITURES</b>   | <b>2,367,840</b>       | <b>431,834</b>    | <b>2,799,674</b>       |                                   | <b>2,397,494</b>       | <b>328,679</b>    | <b>2,726,172</b>       |                                   | <b>2,435,038</b>       | <b>372,866</b>    | <b>2,807,902</b>       |
| <b>EXCESS (DEFICIENCY) OF<br/>REVENUES OVER EXPENSES</b>            | <b>86,992</b>          | <b>(188,737)</b>  | <b>(101,746)</b>       |                                   | <b>105,765</b>         | <b>(123,357)</b>  | <b>(17,591)</b>        |                                   | <b>120,238</b>         | <b>(167,544)</b>  | <b>(47,304)</b>        |
| <b>OTHER FINANCING SOURCES</b>                                      |                        |                   |                        |                                   |                        |                   |                        |                                   |                        |                   |                        |
| 1) Interfund Transfers  |                        |                   |                        |                                   |                        |                   |                        |                                   |                        |                   |                        |
| a) Transfers In   | 0                      |                   | 0                      |                                   | 0                      |                   | 0                      |                                   | 0                      |                   | 0                      |
| b) Transfers Out  | (74,407)               | 0                 | (74,407)               |                                   | (74,407)               | 0                 | (74,407)               |                                   | (74,407)               | 0                 | (74,407)               |
| 2) Other Sources/Uses   |                        |                   |                        |                                   |                        |                   |                        |                                   |                        |                   |                        |
| a) Sources  |                        |                   |                        |                                   |                        |                   |                        |                                   |                        |                   |                        |
| b) Uses/Long Term Debt  |                        |                   |                        |                                   | 0                      |                   | 0                      |                                   | 0                      |                   | 0                      |
| c) 07-08 C/O flexibility  |                        |                   |                        |                                   |                        |                   | 0                      |                                   |                        |                   | 0                      |
| 3) Contrib to Restricted  | (120,895)              | 120,895           | 0                      |                                   | (123,357)              | 123,357           | 0                      |                                   | (128,470)              | 128,470           | 0                      |
| <b>TOTAL OTHER SOURCES</b>  | <b>(195,302)</b>       | <b>120,895</b>    | <b>(74,407)</b>        |                                   | <b>(197,764)</b>       | <b>123,357</b>    | <b>(74,407)</b>        |                                   | <b>(202,877)</b>       | <b>128,470</b>    | <b>(74,407)</b>        |
| <b>NET INCREASE (DECREASE)<br/>IN FUND BALANCE</b>                  | <b>(108,310)</b>       | <b>(67,842)</b>   | <b>(176,153)</b>       |                                   | <b>(91,999)</b>        | <b>0</b>          | <b>(91,998)</b>        |                                   | <b>(82,637)</b>        | <b>(39,074)</b>   | <b>(121,711)</b>       |
| <b>FUND BALANCE</b>   |                        |                   |                        |                                   |                        |                   |                        |                                   |                        |                   |                        |
| <b>BEGINNING BALANCE</b>  | <b>1,019,353</b>       | <b>134,474</b>    | <b>1,153,827</b>       |                                   | <b>911,043</b>         | <b>66,632</b>     | <b>977,674</b>         |                                   | <b>819,044</b>         | <b>66,632</b>     | <b>885,676</b>         |
| <b>ESTIMATED ENDING BALANCE</b>                                     | <b>911,043</b>         | <b>66,632</b>     | <b>977,674</b>         |                                   | <b>819,044</b>         | <b>66,632</b>     | <b>885,676</b>         |                                   | <b>736,408</b>         | <b>27,558</b>     | <b>763,964</b>         |
| <b>State Requirement 5%<br/>Reserved for Economic Uncertainties</b> | <b>431,112</b>         |                   |                        |                                   | <b>420,087</b>         |                   |                        |                                   | <b>432,346</b>         |                   |                        |



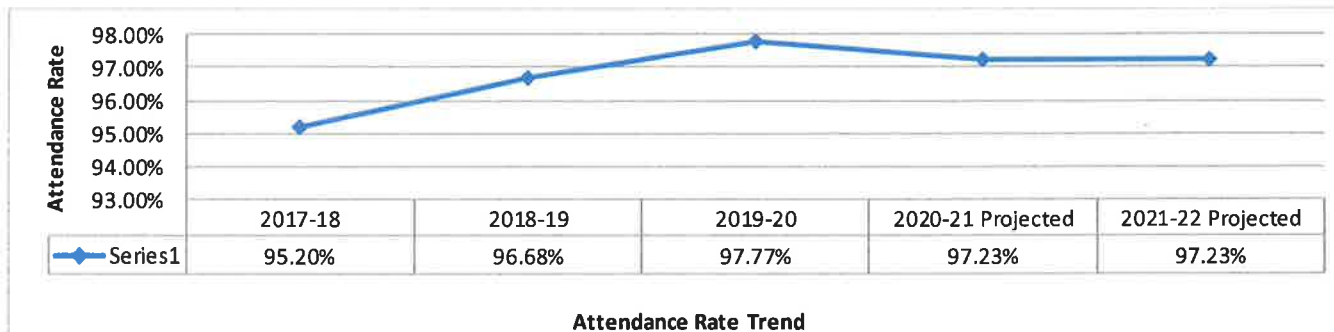
# Marcum – Illinois Elementary School District

## \*Enrollment/ADA and Attendance Rate Trends

### 2021-2022 Adopted Budget Report



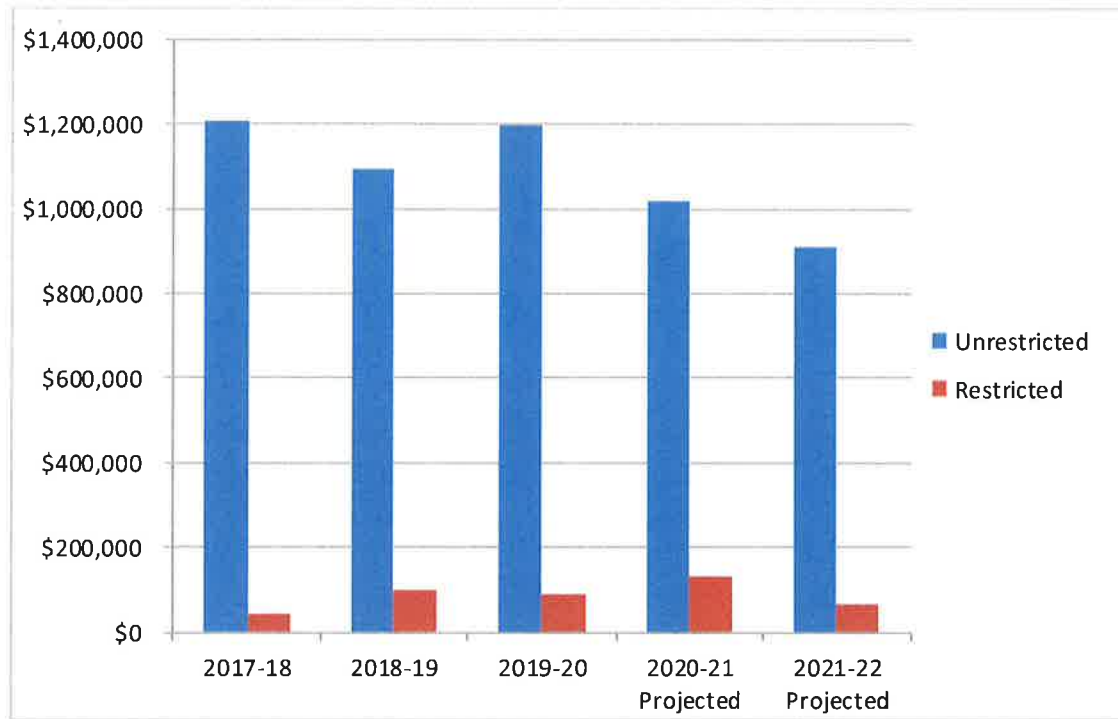
\* Does not include county operated ADA.



\*Four the first four years, CBEDS enrollment is used. For the current year, projected enrollment is used.

# Marcum – Illinois Elementary School District ENDING FUND BALANCE HISTORY 2021-2022 Adopted Budget Report

The estimated ending balance for the 21/22 year is \$977,674. Of this amount, \$431,112 (15%) has been designated for economic uncertainties, which is 10% more of that required by the State of California.



|           | 2017-18      | 2018-19      | 2019-20      | 2020-21 Projected | 2021-22 Projected |
|-----------|--------------|--------------|--------------|-------------------|-------------------|
| Total EFB | \$ 1,250,274 | \$ 1,193,092 | \$ 1,290,076 | \$ 1,153,827      | \$ 977,674        |

## 2021-22 Budget Adoption Reserves

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: **Marcum-Illinois Union School District**

CDS #:

71407

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

The minimum recommended reserve for economic uncertainties;

The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and

A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

|   |    | 2021-22      |
|---|----|--------------|
| Total General Fund Expenditures & Other Uses                          |    | \$ 2,874,081 |
| Minimum Reserve requirement   | 5% | \$ 143,704   |
| General Fund Combined Ending Fund Balance                             |    | \$ 977,674   |
| Special Reserve Fund Ending Fund Balance                              |    | \$ -         |
| Components of ending balance (General Fund and Special Reserve Fund): |    |              |
| Nonspendable (revolving, prepaid, etc.)                               |    | \$ -         |
| Restricted  |    | \$ 66,632    |
| Committed   |    | \$ -         |
| Assigned  |    | \$ 261,536   |
| Reserve for economic uncertainties                                    |    | \$ 431,112   |
| Unassigned and Unappropriated   |    | \$ 218,394   |
| Subtotal Assigned, Unassigned & Unappropriated                        |    | \$ 479,930   |
| Total Components of ending balance                                    |    | \$ 977,674   |
| <i>TRUE</i>   |    |              |
| Assigned, REU & Unassigned balances above the minimum reserve         |    | \$ 767,338   |

| Statement of Reasons   |  |
|--|--|
| <b>The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:</b>   |  |
| <i>The district has assigned \$70,000 for a new track field, \$191,536 for one year worth of charter oversight, and an additional 10% reserve for economic uncertainties: \$287,408. The district has also a balance in their unassigned and unappropriated component of \$218,394 that could be used for any unexpected expenditures.</i> |  |
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|  |  |

G = General Ledger Data; S = Supplemental Data

| Form  | Description   | Data Supplied For:              |                   |
|-------|---|---------------------------------|-------------------|
|       |   | 2020-21<br>Estimated<br>Actuals | 2021-22<br>Budget |
| 01    | General Fund/County School Service Fund                     | GS                              | GS                |
| 08    | Student Activity Special Revenue Fund                       | G                               | G                 |
| 09    | Charter Schools Special Revenue Fund                        |                                 |                   |
| 10    | Special Education Pass-Through Fund                         |                                 |                   |
| 11    | Adult Education Fund  |                                 |                   |
| 12    | Child Development Fund                                      | G                               | G                 |
| 13    | Cafeteria Special Revenue Fund                              | G                               | G                 |
| 14    | Deferred Maintenance Fund                                   |                                 |                   |
| 15    | Pupil Transportation Equipment Fund                         |                                 |                   |
| 17    | Special Reserve Fund for Other Than Capital Outlay Projects |                                 |                   |
| 18    | School Bus Emissions Reduction Fund                         |                                 |                   |
| 19    | Foundation Special Revenue Fund                             |                                 |                   |
| 20    | Special Reserve Fund for Postemployment Benefits            |                                 |                   |
| 21    | Building Fund   |                                 |                   |
| 25    | Capital Facilities Fund                                     | G                               | G                 |
| 30    | State School Building Lease-Purchase Fund                   |                                 |                   |
| 35    | County School Facilities Fund                               |                                 |                   |
| 40    | Special Reserve Fund for Capital Outlay Projects            |                                 |                   |
| 49    | Capital Project Fund for Blended Component Units            |                                 |                   |
| 51    | Bond Interest and Redemption Fund                           |                                 |                   |
| 52    | Debt Service Fund for Blended Component Units               |                                 |                   |
| 53    | Tax Override Fund   |                                 |                   |
| 56    | Debt Service Fund   |                                 |                   |
| 57    | Foundation Permanent Fund                                   |                                 |                   |
| 61    | Cafeteria Enterprise Fund                                   |                                 |                   |
| 62    | Charter Schools Enterprise Fund                             |                                 |                   |
| 63    | Other Enterprise Fund                                       |                                 |                   |
| 66    | Warehouse Revolving Fund                                    |                                 |                   |
| 67    | Self-Insurance Fund   |                                 |                   |
| 71    | Retiree Benefit Fund  |                                 |                   |
| 73    | Foundation Private-Purpose Trust Fund                       |                                 |                   |
| 76    | Warrant/Pass-Through Fund                                   |                                 |                   |
| 95    | Student Body Fund   |                                 |                   |
| A     | Average Daily Attendance                                    | S                               | S                 |
| ASSET | Schedule of Capital Assets                                  |                                 |                   |
| CASH  | Cashflow Worksheet  |                                 | S                 |
| CB    | Budget Certification  |                                 | S                 |
| CC    | Workers' Compensation Certification                         |                                 | S                 |
| CEA   | Current Expense Formula/Minimum Classroom Comp. - Actuals   | GS                              |                   |
| CEB   | Current Expense Formula/Minimum Classroom Comp. - Budget    |                                 | GS                |
| CHG   | Change Order Form   |                                 |                   |
| DEBT  | Schedule of Long-Term Liabilities                           |                                 |                   |
| ESMOE | Every Student Succeeds Act Maintenance of Effort            | GS                              |                   |
| ICR   | Indirect Cost Rate Worksheet                                | GS                              |                   |
| L     | Lottery Report  | GS                              |                   |
| MYP   | Multiyear Projections - General Fund                        |                                 | GS                |

G = General Ledger Data; S = Supplemental Data

| Form | Description   | Data Supplied For:              |                   |
|------|---|---------------------------------|-------------------|
|      |   | 2020-21<br>Estimated<br>Actuals | 2021-22<br>Budget |
| SEA  | Special Education Revenue Allocations                         |                                 |                   |
| SEAS | Special Education Revenue Allocations Setup (SELPA Selection) |                                 |                   |
| SIAA | Summary of Interfund Activities - Actuals                     | G                               |                   |
| SIAB | Summary of Interfund Activities - Budget                      |                                 | G                 |
| 01CS | Criteria and Standards Review                                 | GS                              | GS                |

**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: Marcum-Illinois Union Elementary  
Date: June 04, 2021

Place: Marcum-Illinois Union Elementary  
Date: June 07, 2021  
Time: 06:00 PM

Adoption Date: June 14, 2021

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

Contact person for additional information on the budget reports:

Name: Jimmie Eggers

Telephone: 530-656-2407

Title: Superintendent/Principal

E-mail: JimmieE@sutter.k12.ca.us

**Criteria and Standards Review Summary**

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

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

| <b>CRITERIA AND STANDARDS (continued)</b> |  |  | <b>Met</b> | <b>Not Met</b> |
|---|--|--|------------|----------------|
| 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          |                |

| <b>SUPPLEMENTAL INFORMATION</b> |  |  | <b>No</b> | <b>Yes</b> |
|---------------------------------|--|--|-----------|------------|
| 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            |
|   |  | <ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?</li> </ul>   |           | X            |
| S7a   | Postemployment Benefits Other than Pensions  | Does the district provide postemployment benefits other than pensions (OPEB)?  | X         |              |
|   |  | <ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>  | n/a       |              |
|   |  | <ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>  | n/a       |              |
|   |  | <ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>  | n/a       |              |
| 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:  |           | X            |
|   |  | <ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>                                    |           | X            |
|   |  |  | n/a       |              |
| S9  | Local Control and Accountability Plan (LCAP) | <ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul> |           | X            |
|   |  |  |           | Jun 14, 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         |            |

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:

\_\_\_\_\_

\_\_\_\_\_

(  ) 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: Jimmie Eggers

Title: Superintendent/Principal

Telephone: 530-656-2407

E-mail: JimmieE@sutter.k12.ca.us

| 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              | 1,768,091.00              | 0.00           | 1,768,091.00              | 1,848,724.00     | 0.00           | 1,848,724.00              | 4.6%                |
| 2) Federal Revenue  |                | 8100-8299              | 0.00                      | 138,595.00     | 138,595.00                | 0.00             | 33,635.00      | 33,635.00                 | -75.7%              |
| 3) Other State Revenue  |                | 8300-8599              | 31,910.00                 | 281,783.00     | 313,693.00                | 31,572.00        | 177,433.00     | 209,005.00                | -33.4%              |
| 4) Other Local Revenue  |                | 8600-8799              | 575,195.00                | 33,492.00      | 608,687.00                | 574,536.00       | 32,028.00      | 606,564.00                | -0.3%               |
| 5) TOTAL, REVENUES  |                |                        | 2,375,196.00              | 453,870.00     | 2,829,066.00              | 2,454,832.00     | 243,096.00     | 2,697,928.00              | -4.6%               |
| <b>B. EXPENDITURES</b>  |                |                        |                           |                |                           |                  |                |                           |                     |
| 1) Certificated Salaries  |                | 1000-1999              | 797,397.00                | 19,968.00      | 817,365.00                | 817,612.00       | 26,265.00      | 843,877.00                | 3.2%                |
| 2) Classified Salaries  |                | 2000-2999              | 473,731.00                | 60,540.00      | 534,271.00                | 485,455.00       | 79,068.00      | 564,523.00                | 5.7%                |
| 3) Employee Benefits  |                | 3000-3999              | 568,959.00                | 110,021.00     | 678,980.00                | 598,304.00       | 129,260.00     | 727,564.00                | 7.2%                |
| 4) Books and Supplies   |                | 4000-4999              | 102,202.00                | 90,303.00      | 192,505.00                | 94,316.00        | 12,160.00      | 106,476.00                | -44.7%              |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 291,498.00                | 64,692.00      | 356,190.00                | 290,759.00       | 62,465.00      | 353,224.00                | -0.8%               |
| 6) Capital Outlay   |                | 6000-6999              | 306,662.00                | 107,587.00     | 414,249.00                | 50,000.00        | 47,616.00      | 97,616.00                 | -76.4%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 31,394.00                 | 40,000.00      | 71,394.00                 | 31,394.00        | 75,000.00      | 106,394.00                | 49.0%               |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 9) TOTAL, EXPENDITURES  |                |                        | 2,571,843.00              | 493,111.00     | 3,064,954.00              | 2,367,840.00     | 431,834.00     | 2,799,674.00              | -8.7%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | (196,647.00)              | (39,241.00)    | (235,888.00)              | 86,992.00        | (188,738.00)   | (101,746.00)              | -56.9%              |
| <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              | 117,056.00                | 0.00           | 117,056.00                | 74,407.00        | 0.00           | 74,407.00                 | -36.4%              |
| 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              | (141,677.00)              | 141,677.00     | 0.00                      | (120,895.00)     | 120,895.00     | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (258,733.00)              | 141,677.00     | (117,056.00)              | (195,302.00)     | 120,895.00     | (74,407.00)               | -36.4%              |

| 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> |                |              | (455,380.00)              | 102,436.00     | (352,944.00)              | (108,310.00)     | (67,843.00)    | (176,153.00)              | -50.1%              |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 1,199,881.00              | 90,195.00      | 1,290,076.00              | 1,019,353.00     | 134,474.00     | 1,153,827.00              | -10.6%              |
| b) Audit Adjustments                                       |                | 9793         | 274,852.00                | (58,157.00)    | 216,695.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 1,474,733.00              | 32,038.00      | 1,506,771.00              | 1,019,353.00     | 134,474.00     | 1,153,827.00              | -23.4%              |
| d) Other Restatements                                      |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 1,474,733.00              | 32,038.00      | 1,506,771.00              | 1,019,353.00     | 134,474.00     | 1,153,827.00              | -23.4%              |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 1,019,353.00              | 134,474.00     | 1,153,827.00              | 911,043.00       | 66,631.00      | 977,674.00                | -15.3%              |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash   |                | 9711         | 2,070.00                  | 0.00           | 2,070.00                  | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Stores   |                | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Items  |                | 9713         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Others   |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted  |                | 9740         | 0.00                      | 134,475.00     | 134,475.00                | 0.00             | 66,632.00      | 66,632.00                 | -50.5%              |
| 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         | 256,536.00                | 0.00           | 256,536.00                | 261,536.00       | 0.00           | 261,536.00                | 1.9%                |
| Track  | 0000           | 9780         |                           |                |                           | 70,000.00        |                | 70,000.00                 |                     |
| Charter Oversight  | 0000           | 9780         |                           |                |                           | 191,536.00       |                | 191,536.00                |                     |
| Alarm System   | 0000           | 9780         | 30,000.00                 |                | 30,000.00                 |                  |                |                           |                     |
| Track  | 0000           | 9780         | 35,000.00                 |                | 35,000.00                 |                  |                |                           |                     |
| Charter Oversight  | 0000           | 9780         | 191,536.00                |                | 191,536.00                |                  |                |                           |                     |
| e) Unassigned/Unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 477,302.00                | 0.00           | 477,302.00                | 431,112.00       | 0.00           | 431,112.00                | -9.7%               |
| Unassigned/Unappropriated Amount                           |                | 9790         | 283,445.00                | (1.00)         | 283,444.00                | 218,395.00       | (1.00)         | 218,394.00                | -22.9%              |

| 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>G. ASSETS</b>                                      |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Cash   |                |              |                           |                |                           |                  |                |                           |                     |
| a) in County Treasury                                 |                | 9110         | 625,790.44                | (5,884.65)     | 619,905.79                |                  |                |                           |                     |
| 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         | 2,070.00                  | 0.00           | 2,070.00                  |                  |                |                           |                     |
| 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         | 334.00                    | 0.00           | 334.00                    |                  |                |                           |                     |
| 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                                      |                |              | 628,194.44                | (5,884.65)     | 622,309.79                |                  |                |                           |                     |
| <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         | 22,009.14                 | (2.24)         | 22,006.90                 |                  |                |                           |                     |
| 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                                 |                |              | 22,009.14                 | (2.24)         | 22,006.90                 |                  |                |                           |                     |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | 606,185.30                | (5,882.41)     | 600,302.89                |                  |                |                           |                     |

| 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         | 1,401,177.00              | 0.00           | 1,401,177.00              | 1,641,306.00        | 0.00           | 1,641,306.00              | 17.1%               |
| Education Protection Account State Aid - Current Year  |                | 8012         | 332,932.00                | 0.00           | 332,932.00                | 173,436.00          | 0.00           | 173,436.00                | -47.9%              |
| 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         | 4,375.00                  | 0.00           | 4,375.00                  | 4,375.00            | 0.00           | 4,375.00                  | 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         | 200.00                    | 0.00           | 200.00                    | 200.00              | 0.00           | 200.00                    | 0.0%                |
| County & District Taxes                                |                |              |                           |                |                           |                     |                |                           |                     |
| Secured Roll Taxes                                     |                | 8041         | 365,741.00                | 0.00           | 365,741.00                | 365,741.00          | 0.00           | 365,741.00                | 0.0%                |
| Unsecured Roll Taxes                                   |                | 8042         | 26,272.00                 | 0.00           | 26,272.00                 | 26,272.00           | 0.00           | 26,272.00                 | 0.0%                |
| Prior Years' Taxes                                     |                | 8043         | (194.00)                  | 0.00           | (194.00)                  | (194.00)            | 0.00           | (194.00)                  | 0.0%                |
| Supplemental Taxes                                     |                | 8044         | 45,672.00                 | 0.00           | 45,672.00                 | 45,672.00           | 0.00           | 45,672.00                 | 0.0%                |
| Education Revenue Augmentation Fund (ERAF)             |                | 8045         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Community Redevelopment Funds (SB 617/699/1992)        |                | 8047         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Penalties and Interest from Delinquent Taxes           |                | 8048         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Miscellaneous Funds (EC 41604)                         |                |              |                           |                |                           |                     |                |                           |                     |
| Royalties and Bonuses                                  |                | 8081         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Other In-Lieu Taxes                                    |                | 8082         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| Less: Non-LCFF (50%) Adjustment                        |                | 8089         | 0.00                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| <b>Subtotal, LCFF Sources</b>                          |                |              | <b>2,176,175.00</b>       | <b>0.00</b>    | <b>2,176,175.00</b>       | <b>2,256,808.00</b> | <b>0.00</b>    | <b>2,256,808.00</b>       | <b>3.7%</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         | (408,084.00)              | 0.00           | (408,084.00)              | (408,084.00)        | 0.00           | (408,084.00)              | 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>1,768,091.00</b>       | <b>0.00</b>    | <b>1,768,091.00</b>       | <b>1,848,724.00</b> | <b>0.00</b>    | <b>1,848,724.00</b>       | <b>4.6%</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                      | 0.00           | 0.00                      | 0.00                | 0.00           | 0.00                      | 0.0%                |
| 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         |                           | 1,871.00       | 1,871.00                  |                     | 1,871.00       | 1,871.00                  | 0.0%                |
| Title I, Part D, Local Delinquent Programs             | 3025           | 8290         |                           | 0.00           | 0.00                      |                     | 0.00           | 0.00                      | 0.0%                |
| Title II, Part A, Supporting Effective Instruction     | 4035           | 8290         |                           | 1,648.00       | 1,648.00                  |                     | 1,648.00       | 1,648.00                  | 0.0%                |
| Title III, Part A, Immigrant Student Program           | 4201           | 8290         |                           | 0.00           | 0.00                      |                     | 0.00           | 0.00                      | 0.0%                |

| Description  | Resource Codes   | Object Codes | 2020-21 Estimated Actuals |                |                           | 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%                |
| Other NCLB / Every Student Succeeds Act            | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290         |                           | 10,000.00      | 10,000.00                 |                  | 10,000.00      | 10,000.00                 | 0.0%                |
| Career and Technical Education                     | 3500-3599  | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other Federal Revenue                          | All Other  | 8290         | 0.00                      | 125,076.00     | 125,076.00                | 0.00             | 20,116.00      | 20,116.00                 | -83.9%              |
| <b>TOTAL, FEDERAL REVENUE</b>                      |  |              | 0.00                      | 138,595.00     | 138,595.00                | 0.00             | 33,635.00      | 33,635.00                 | -75.7%              |
| <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         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Prior Years  | 6500   | 8319         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other State Apportionments - Current Year      | All Other  | 8311         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other State Apportionments - Prior Years       | All Other  | 8319         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Child Nutrition Programs                           |  | 8520         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Mandated Costs Reimbursements                      |  | 8550         | 5,632.00                  | 0.00           | 5,632.00                  | 5,320.00         | 0.00           | 5,320.00                  | -5.5%               |
| Lottery - Unrestricted and Instructional Materials |  | 8560         | 26,278.00                 | 8,592.00       | 34,870.00                 | 26,252.00        | 8,575.00       | 34,827.00                 | -0.1%               |
| 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         |                           | 58,072.00      | 58,072.00                 |                  | 59,127.00      | 59,127.00                 | 1.8%                |
| 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                      | 215,119.00     | 215,119.00                | 0.00             | 109,731.00     | 109,731.00                | -49.0%              |
| <b>TOTAL, OTHER STATE REVENUE</b>                  |  |              | 31,910.00                 | 281,783.00     | 313,693.00                | 31,572.00        | 177,433.00     | 209,005.00                | -33.4%              |

| 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         | 360,000.00                | 0.00              | 360,000.00                | 360,000.00          | 0.00              | 360,000.00                | 0.0%                |
| Interest   |                | 8660         | 16,659.00                 | 0.00              | 16,659.00                 | 16,000.00           | 0.00              | 16,000.00                 | -4.0%               |
| 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         | 191,536.00                | 31,120.00         | 222,656.00                | 191,536.00          | 32,028.00         | 223,564.00                | 0.4%                |
| Mitigation/Developer Fees                                      |                | 8681         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| All Other Fees and Contracts                                   |                | 8689         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment |                | 8691         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Pass-Through Revenues From Local Sources                       |                | 8697         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| All Other Local Revenue  |                | 8699         | 7,000.00                  | 2,372.00          | 9,372.00                  | 7,000.00            | 0.00              | 7,000.00                  | -25.3%              |
| 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         |                           | 0.00              | 0.00                      |                     | 0.00              | 0.00                      | 0.0%                |
| From JPAs  | 6500           | 8793         |                           | 0.00              | 0.00                      |                     | 0.00              | 0.00                      | 0.0%                |
| ROC/P Transfers  |                |              |                           |                   |                           |                     |                   |                           |                     |
| From Districts or Charter Schools                              | 6360           | 8791         |                           | 0.00              | 0.00                      |                     | 0.00              | 0.00                      | 0.0%                |
| From County Offices  | 6360           | 8792         |                           | 0.00              | 0.00                      |                     | 0.00              | 0.00                      | 0.0%                |
| From JPAs  | 6360           | 8793         |                           | 0.00              | 0.00                      |                     | 0.00              | 0.00                      | 0.0%                |
| Other Transfers of Apportionments                              |                |              |                           |                   |                           |                     |                   |                           |                     |
| From Districts or Charter Schools                              | All Other      | 8791         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| From County Offices  | All Other      | 8792         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| From JPAs  | All Other      | 8793         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| All Other Transfers In from All Others                         |                | 8799         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                              |                |              | <b>575,195.00</b>         | <b>33,492.00</b>  | <b>608,687.00</b>         | <b>574,536.00</b>   | <b>32,028.00</b>  | <b>606,564.00</b>         | <b>-0.3%</b>        |
| <b>TOTAL, REVENUES</b>   |                |              | <b>2,375,196.00</b>       | <b>453,870.00</b> | <b>2,829,066.00</b>       | <b>2,454,832.00</b> | <b>243,096.00</b> | <b>2,697,928.00</b>       | <b>-4.6%</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         | 582,102.00                | 9,612.00          | 591,714.00                | 591,402.00        | 17,023.00         | 608,425.00                | 2.8%                |
| Certificated Pupil Support Salaries                         |                | 1200         | 0.00                      | 0.00              | 0.00                      | 0.00              | 0.00              | 0.00                      | 0.0%                |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 186,004.00                | 772.00            | 186,776.00                | 194,284.00        | 0.00              | 194,284.00                | 4.0%                |
| Other Certificated Salaries                                 |                | 1900         | 29,291.00                 | 9,584.00          | 38,875.00                 | 31,926.00         | 9,242.00          | 41,168.00                 | 5.9%                |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>797,397.00</b>         | <b>19,968.00</b>  | <b>817,365.00</b>         | <b>817,612.00</b> | <b>26,265.00</b>  | <b>843,877.00</b>         | <b>3.2%</b>         |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                           |                   |                           |                   |                   |                           |                     |
| Classified Instructional Salaries                           |                | 2100         | 148,821.00                | 59,820.00         | 208,641.00                | 151,546.00        | 78,348.00         | 229,894.00                | 10.2%               |
| Classified Support Salaries                                 |                | 2200         | 214,145.00                | 0.00              | 214,145.00                | 221,530.00        | 0.00              | 221,530.00                | 3.4%                |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 0.00                      | 720.00            | 720.00                    | 0.00              | 720.00            | 720.00                    | 0.0%                |
| Clerical, Technical and Office Salaries                     |                | 2400         | 106,765.00                | 0.00              | 106,765.00                | 108,379.00        | 0.00              | 108,379.00                | 1.5%                |
| Other Classified Salaries                                   |                | 2900         | 4,000.00                  | 0.00              | 4,000.00                  | 4,000.00          | 0.00              | 4,000.00                  | 0.0%                |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>473,731.00</b>         | <b>60,540.00</b>  | <b>534,271.00</b>         | <b>485,455.00</b> | <b>79,068.00</b>  | <b>564,523.00</b>         | <b>5.7%</b>         |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                           |                   |                           |                   |                   |                           |                     |
| STRS  |                | 3101-3102    | 117,158.00                | 75,789.00         | 192,947.00                | 118,763.00        | 81,005.00         | 199,768.00                | 3.5%                |
| PERS  |                | 3201-3202    | 111,676.00                | 12,090.00         | 123,766.00                | 119,169.00        | 17,387.00         | 136,556.00                | 10.3%               |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 53,616.00                 | 5,041.00          | 58,657.00                 | 54,310.00         | 6,488.00          | 60,798.00                 | 3.7%                |
| Health and Welfare Benefits                                 |                | 3401-3402    | 196,623.00                | 10,748.00         | 207,371.00                | 197,821.00        | 16,060.00         | 213,881.00                | 3.1%                |
| Unemployment Insurance                                      |                | 3501-3502    | 679.00                    | 50.00             | 729.00                    | 16,622.00         | 1,298.00          | 17,920.00                 | 2358.2%             |
| Workers' Compensation                                       |                | 3601-3602    | 38,624.00                 | 2,476.00          | 41,100.00                 | 39,837.00         | 3,195.00          | 43,032.00                 | 4.7%                |
| OPEB, Allocated   |                | 3701-3702    | 0.00                      | 0.00              | 0.00                      | 0.00              | 0.00              | 0.00                      | 0.0%                |
| OPEB, Active Employees                                      |                | 3751-3752    | 0.00                      | 0.00              | 0.00                      | 0.00              | 0.00              | 0.00                      | 0.0%                |
| Other Employee Benefits                                     |                | 3901-3902    | 50,583.00                 | 3,827.00          | 54,410.00                 | 51,782.00         | 3,827.00          | 55,609.00                 | 2.2%                |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>568,959.00</b>         | <b>110,021.00</b> | <b>678,980.00</b>         | <b>598,304.00</b> | <b>129,260.00</b> | <b>727,564.00</b>         | <b>7.2%</b>         |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                           |                   |                           |                   |                   |                           |                     |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 6,000.00                  | 8,575.00          | 14,575.00                 | 6,000.00          | 0.00              | 6,000.00                  | -58.8%              |
| Books and Other Reference Materials                         |                | 4200         | 1,500.00                  | 0.00              | 1,500.00                  | 1,500.00          | 0.00              | 1,500.00                  | 0.0%                |
| Materials and Supplies                                      |                | 4300         | 68,952.00                 | 66,217.00         | 135,169.00                | 76,316.00         | 5,874.00          | 82,190.00                 | -39.2%              |
| Noncapitalized Equipment                                    |                | 4400         | 25,750.00                 | 15,511.00         | 41,261.00                 | 10,500.00         | 6,286.00          | 16,786.00                 | -59.3%              |
| Food  |                | 4700         | 0.00                      | 0.00              | 0.00                      | 0.00              | 0.00              | 0.00                      | 0.0%                |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>102,202.00</b>         | <b>90,303.00</b>  | <b>192,505.00</b>         | <b>94,316.00</b>  | <b>12,160.00</b>  | <b>106,476.00</b>         | <b>-44.7%</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         | 1,500.00                  | 0.00              | 1,500.00                  | 10,000.00         | 1,648.00          | 11,648.00                 | 676.5%              |
| Dues and Memberships  |                | 5300         | 6,100.00                  | 0.00              | 6,100.00                  | 6,000.00          | 0.00              | 6,000.00                  | -1.6%               |
| Insurance   |                | 5400 - 5450  | 29,105.00                 | 0.00              | 29,105.00                 | 24,106.00         | 0.00              | 24,106.00                 | -17.2%              |
| Operations and Housekeeping Services                        |                | 5500         | 39,607.00                 | 0.00              | 39,607.00                 | 29,607.00         | 0.00              | 29,607.00                 | -25.2%              |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 47,435.00                 | 10,000.00         | 57,435.00                 | 52,785.00         | 10,000.00         | 62,785.00                 | 9.3%                |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                      | 0.00              | 0.00                      | 0.00              | 0.00              | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 0.00                      | 0.00              | 0.00                      | 0.00              | 0.00              | 0.00                      | 0.0%                |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 113,736.00                | 26,276.00         | 140,012.00                | 128,861.00        | 50,817.00         | 179,678.00                | 28.3%               |
| Communications  |                | 5900         | 54,015.00                 | 28,416.00         | 82,431.00                 | 39,400.00         | 0.00              | 39,400.00                 | -52.2%              |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>291,498.00</b>         | <b>64,692.00</b>  | <b>356,190.00</b>         | <b>290,759.00</b> | <b>62,465.00</b>  | <b>353,224.00</b>         | <b>-0.8%</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         | 287,727.00                | 38,326.00         | 326,053.00                | 0.00                | 10,000.00         | 10,000.00                 | -96.9%              |
| Buildings and Improvements of Buildings   |                | 6200         | 0.00                      | 10,000.00         | 10,000.00                 | 40,000.00           | 20,000.00         | 60,000.00                 | 500.0%              |
| 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         | 18,935.00                 | 59,261.00         | 78,196.00                 | 10,000.00           | 17,616.00         | 27,616.00                 | -64.7%              |
| 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>306,662.00</b>         | <b>107,587.00</b> | <b>414,249.00</b>         | <b>50,000.00</b>    | <b>47,616.00</b>  | <b>97,616.00</b>          | <b>-76.4%</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                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Payments to County Offices  |                | 7142         | 0.00                      | 40,000.00         | 40,000.00                 | 0.00                | 75,000.00         | 75,000.00                 | 87.5%               |
| 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         | 15,824.00                 | 0.00              | 15,824.00                 | 15,824.00           | 0.00              | 15,824.00                 | 0.0%                |
| Other Debt Service - Principal  |                | 7439         | 15,570.00                 | 0.00              | 15,570.00                 | 15,570.00           | 0.00              | 15,570.00                 | 0.0%                |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | <b>31,394.00</b>          | <b>40,000.00</b>  | <b>71,394.00</b>          | <b>31,394.00</b>    | <b>75,000.00</b>  | <b>106,394.00</b>         | <b>49.0%</b>        |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                           |                   |                           |                     |                   |                           |                     |
| Transfers of Indirect Costs   |                | 7310         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund   |                | 7350         | 0.00                      | 0.00              | 0.00                      | 0.00                | 0.00              | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | <b>0.00</b>               | <b>0.00</b>       | <b>0.00</b>               | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>               | <b>0.0%</b>         |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>2,571,843.00</b>       | <b>493,111.00</b> | <b>3,064,954.00</b>       | <b>2,367,840.00</b> | <b>431,834.00</b> | <b>2,799,674.00</b>       | <b>-8.7%</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%                |
| (a) TOTAL, INTERFUND TRANSFERS IN   |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| To: Child Development Fund  |                | 7611         | 76,130.00                 | 0.00           | 76,130.00                 | 44,824.00        | 0.00           | 44,824.00                 | -41.1%              |
| To: Special Reserve Fund  |                | 7612         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: State School Building Fund/<br>County School Facilities Fund          |                | 7613         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Cafeteria Fund  |                | 7616         | 40,926.00                 | 0.00           | 40,926.00                 | 29,583.00        | 0.00           | 29,583.00                 | -27.7%              |
| Other Authorized Interfund Transfers Out                                  |                | 7619         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (b) TOTAL, INTERFUND TRANSFERS OUT  |                |              | 117,056.00                | 0.00           | 117,056.00                | 74,407.00        | 0.00           | 74,407.00                 | -36.4%              |
| <b>OTHER SOURCES/USES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| <b>SOURCES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments<br>Emergency Apportionments                          |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds<br>Proceeds from Disposal of<br>Capital Assets                   |                | 8953         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Sources<br>Transfers from Funds of<br>Lapsed/Reorganized LEAs       |                | 8965         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Long-Term Debt Proceeds<br>Proceeds from Certificates<br>of Participation |                | 8971         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Leases  |                | 8972         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Lease Revenue Bonds   |                | 8973         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Sources   |                | 8979         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (c) TOTAL, SOURCES  |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>USES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                        |                | 7651         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Uses  |                | 7699         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (d) TOTAL, USES   |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| <b>CONTRIBUTIONS</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                                  |                | 8980         | (141,677.00)              | 141,677.00     | 0.00                      | (120,895.00)     | 120,895.00     | 0.00                      | 0.0%                |
| Contributions from Restricted Revenues                                    |                | 8990         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (e) TOTAL, CONTRIBUTIONS  |                |              | (141,677.00)              | 141,677.00     | 0.00                      | (120,895.00)     | 120,895.00     | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                                |                |              |                           |                |                           |                  |                |                           |                     |
| (a - b + c - d + e)   |                |              | (258,733.00)              | 141,677.00     | (117,056.00)              | (195,302.00)     | 120,895.00     | (74,407.00)               | -36.4%              |

| Description  | Function Codes | Object Codes     | 2020-21 Estimated Actuals |                |                           | 2021-22 Budget   |                |                           | % Diff Column C & F |
|--|----------------|------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |                  | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>A. REVENUES</b>   |                |                  |                           |                |                           |                  |                |                           |                     |
| 1) LCFF Sources  |                | 8010-8099        | 1,768,091.00              | 0.00           | 1,768,091.00              | 1,848,724.00     | 0.00           | 1,848,724.00              | 4.6%                |
| 2) Federal Revenue   |                | 8100-8299        | 0.00                      | 138,595.00     | 138,595.00                | 0.00             | 33,635.00      | 33,635.00                 | -75.7%              |
| 3) Other State Revenue   |                | 8300-8599        | 31,910.00                 | 281,783.00     | 313,693.00                | 31,572.00        | 177,433.00     | 209,005.00                | -33.4%              |
| 4) Other Local Revenue   |                | 8600-8799        | 575,195.00                | 33,492.00      | 608,687.00                | 574,536.00       | 32,028.00      | 606,564.00                | -0.3%               |
| 5) TOTAL REVENUES  |                |                  | 2,375,196.00              | 453,870.00     | 2,829,066.00              | 2,454,832.00     | 243,096.00     | 2,697,928.00              | -4.6%               |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                  |                           |                |                           |                  |                |                           |                     |
| 1) Instruction   | 1000-1999      |                  | 1,166,229.00              | 273,849.00     | 1,440,078.00              | 1,169,896.00     | 251,849.00     | 1,421,745.00              | -1.3%               |
| 2) Instruction - Related Services  | 2000-2999      |                  | 463,881.00                | 44,171.00      | 508,052.00                | 490,620.00       | 33,915.00      | 524,535.00                | 3.2%                |
| 3) Pupil Services  | 3000-3999      |                  | 117,168.00                | 2,785.00       | 119,953.00                | 122,182.00       | 4,531.00       | 126,713.00                | 5.6%                |
| 4) Ancillary Services  | 4000-4999      |                  | 1,651.00                  | 0.00           | 1,651.00                  | 1,651.00         | 0.00           | 1,651.00                  | 0.0%                |
| 5) Community Services  | 5000-5999      |                  | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 6) Enterprise  | 6000-6999      |                  | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| 7) General Administration  | 7000-7999      |                  | 176,389.00                | 13,061.00      | 189,450.00                | 179,371.00       | 13,879.00      | 193,250.00                | 2.0%                |
| 8) Plant Services  | 8000-8999      |                  | 615,131.00                | 119,245.00     | 734,376.00                | 372,726.00       | 52,660.00      | 425,386.00                | -42.1%              |
| 9) Other Outgo   | 9000-9999      | Except 7600-7699 | 31,394.00                 | 40,000.00      | 71,394.00                 | 31,394.00        | 75,000.00      | 106,394.00                | 49.0%               |
| 10) TOTAL EXPENDITURES   |                |                  | 2,571,843.00              | 493,111.00     | 3,064,954.00              | 2,367,840.00     | 431,834.00     | 2,799,674.00              | -8.7%               |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b> |                |                  | (196,647.00)              | (39,241.00)    | (235,888.00)              | 86,992.00        | (188,738.00)   | (101,746.00)              | -56.9%              |
| <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        | 117,056.00                | 0.00           | 117,056.00                | 74,407.00        | 0.00           | 74,407.00                 | -36.4%              |
| 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        | (141,677.00)              | 141,677.00     | 0.00                      | (120,895.00)     | 120,895.00     | 0.00                      | 0.0%                |
| 4) TOTAL OTHER FINANCING SOURCES/USES  |                |                  | (258,733.00)              | 141,677.00     | (117,056.00)              | (195,302.00)     | 120,895.00     | (74,407.00)               | -36.4%              |

| Description  | Function Codes | Object Codes | 2020-21 Estimated Actuals |                |                           | 2021-22 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | (455,380.00)              | 102,436.00     | (352,944.00)              | (108,310.00)     | (67,843.00)    | (176,153.00)              | -50.1%              |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 1,199,881.00              | 90,195.00      | 1,290,076.00              | 1,019,353.00     | 134,474.00     | 1,153,827.00              | -10.6%              |
| b) Audit Adjustments                                       |                | 9793         | 274,852.00                | (58,157.00)    | 216,695.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 1,474,733.00              | 32,038.00      | 1,506,771.00              | 1,019,353.00     | 134,474.00     | 1,153,827.00              | -23.4%              |
| d) Other Restatements                                      |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 1,474,733.00              | 32,038.00      | 1,506,771.00              | 1,019,353.00     | 134,474.00     | 1,153,827.00              | -23.4%              |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 1,019,353.00              | 134,474.00     | 1,153,827.00              | 911,043.00       | 66,631.00      | 977,674.00                | -15.3%              |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash   |                | 9711         | 2,070.00                  | 0.00           | 2,070.00                  | 0.00             | 0.00           | 0.00                      | -100.0%             |
| Stores   |                | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Items  |                | 9713         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Others   |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted  |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9740         | 0.00                      | 134,475.00     | 134,475.00                | 0.00             | 66,632.00      | 66,632.00                 | -50.5%              |
| c) Committed   |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                                 |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments (by Resource/Object)                     |                | 9760         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Assigned  |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments (by Resource/Object)                     |                | 9780         | 256,536.00                | 0.00           | 256,536.00                | 261,536.00       | 0.00           | 261,536.00                | 1.9%                |
| Track  | 0000           | 9780         |                           |                |                           | 70,000.00        |                | 70,000.00                 |                     |
| Charter Oversight  | 0000           | 9780         |                           |                |                           | 191,536.00       |                | 191,536.00                |                     |
| Alarm System   | 0000           | 9780         | 30,000.00                 |                | 30,000.00                 |                  |                |                           |                     |
| Track  | 0000           | 9780         | 35,000.00                 |                | 35,000.00                 |                  |                |                           |                     |
| Charter Oversight  | 0000           | 9780         | 191,536.00                |                | 191,536.00                |                  |                |                           |                     |
| e) Unassigned/Unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 477,302.00                | 0.00           | 477,302.00                | 431,112.00       | 0.00           | 431,112.00                | -9.7%               |
| Unassigned/Unappropriated Amount                           |                | 9790         | 283,445.00                | (1.00)         | 283,444.00                | 218,395.00       | (1.00)         | 218,394.00                | -22.9%              |

| <b>Resource</b>           | <b>Description</b>  | <b>2020-21<br/>Estimated Actuals</b> | <b>2021-22<br/>Budget</b> |
|---------------------------|---|--------------------------------------|---------------------------|
| 3212                      | Elementary and Secondary School Relief II (ESSER II) Fund         | 3,786.00                             | 0.00                      |
| 6300                      | Lottery: Instructional Materials                                  | 15,919.00                            | 24,494.00                 |
| 7311                      | Classified School Employee Professional Development Block Grant   | 1,791.00                             | 0.00                      |
| 7425                      | Expanded Learning Opportunities (ELO) Grant                       | 86,987.00                            | 28,358.00                 |
| 7426                      | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta | 12,212.00                            | 0.00                      |
| 7810                      | Other Restricted State  | 11,408.00                            | 11,408.00                 |
| 9010                      | Other Restricted Local  | 2,372.00                             | 2,372.00                  |
| Total, Restricted Balance |   | <u>134,475.00</u>                    | <u>66,632.00</u>          |

| Description   | Resource Codes | Object Codes            | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>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               | 5,724.00                     | 5,724.00          | 0.0%                  |
| 5) TOTAL, REVENUES  |                |                         | 5,724.00                     | 5,724.00          | 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               | 5,724.00                     | 4,619.00          | -19.3%                |
| 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,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 5,724.00                     | 4,619.00          | -19.3%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 0.00                         | 1,105.00          | New                   |
| <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<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                         | 1,105.00          | New                   |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                |              |                              |                   |                       |
|  |                | 9791         | 0.00                         | 14,456.00         | New                   |
| b) Audit Adjustments   |                |              |                              |                   |                       |
|  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              |                              |                   |                       |
|  |                |              | 0.00                         | 14,456.00         | New                   |
| d) Other Restatements  |                |              |                              |                   |                       |
|  |                | 9795         | 14,456.00                    | 0.00              | -100.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              |                              |                   |                       |
|  |                |              | 14,456.00                    | 14,456.00         | 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         | 14,456.00                    | 15,561.00         | 7.6%                  |
| 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<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>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 Revenues                                  |                | 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<br>(G9 + H2) - (I6 + J2) |                |              | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>REVENUES</b>  |                |              |                              |                   |                       |
| Sale of Equipment and Supplies                         |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| All Other Sales  |                | 8639         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 0.00                         | 0.00              | 0.0%                  |
| All Other Fees and Contracts                           |                | 8689         | 0.00                         | 0.00              | 0.0%                  |
| All Other Local Revenue                                |                | 8699         | 5,724.00                     | 5,724.00          | 0.0%                  |
| <b>TOTAL, REVENUES</b>                                 |                |              | <b>5,724.00</b>              | <b>5,724.00</b>   | <b>0.0%</b>           |
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Instructional Salaries                      |                | 2100         | 0.00                         | 0.00              | 0.0%                  |
| Classified Support Salaries                            |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <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>           |

| Description   | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                              |                   |                       |
| Materials and Supplies                                      |                | 4300         | 5,724.00                     | 4,619.00          | -19.3%                |
| Noncapitalized Equipment                                    |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 5,724.00                     | 4,619.00          | -19.3%                |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                              |                   |                       |
| Subagreements for Services                                  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Dues and Memberships  |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 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%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CAPITAL OUTLAY</b>                                       |                |              |                              |                   |                       |
| Equipment   |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement                                       |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets  |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>            |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                     |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS            |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES   |                |              | 5,724.00                     | 4,619.00          | -19.3%                |

| Description   | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>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>                            |                |              |                              |                   |                       |
| 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 from Disposal of Capital Assets                  |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Transfers from Funds of Lapsed/Reorganized LEAs           |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases                                      |                | 8972         | 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%                  |
| (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<br>(a- b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes        | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>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           | 5,724.00                     | 5,724.00          | 0.0%                  |
| 5) TOTAL, REVENUES   |                |                     | 5,724.00                     | 5,724.00          | 0.0%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 5,724.00                     | 4,619.00          | -19.3%                |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 5,724.00                     | 4,619.00          | -19.3%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     |                              |                   |                       |
|  |                |                     | 0.00                         | 1,105.00          | New                   |
| <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  | Function Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 0.00                         | 1,105.00          | New                   |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                |              |                              |                   |                       |
|  |                | 9791         | 0.00                         | 14,456.00         | New                   |
| b) Audit Adjustments   |                |              |                              |                   |                       |
|  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              |                              |                   |                       |
|  |                |              | 0.00                         | 14,456.00         | New                   |
| d) Other Restatements  |                |              |                              |                   |                       |
|  |                | 9795         | 14,456.00                    | 0.00              | -100.0%               |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              |                              |                   |                       |
|  |                |              | 14,456.00                    | 14,456.00         | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                              |                   |                       |
|  |                |              | 14,456.00                    | 15,561.00         | 7.6%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                |              |                              |                   |                       |
|  |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                |              |                              |                   |                       |
|  |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                |              |                              |                   |                       |
|  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                |              |                              |                   |                       |
|  |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 14,456.00                    | 15,561.00         | 7.6%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                |              |                              |                   |                       |
|  |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                |              |                              |                   |                       |
|  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                |              |                              |                   |                       |
|  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                |              |                              |                   |                       |
|  |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                |              |                              |                   |                       |
|  |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| <b>Resource</b>           | <b>Description</b>     | <b>2020-21<br/>Estimated Actuals</b> | <b>2021-22<br/>Budget</b> |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 8210                      | Student Activity Funds | 14,456.00                            | 15,561.00                 |
| Total, Restricted Balance |                        | 14,456.00                            | 15,561.00                 |

| Description   | Resource Codes | Object Codes            | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 6,615.00                     | 0.00              | -100.0%               |
| 3) Other State Revenue  |                | 8300-8599               | 71,616.00                    | 68,295.00         | -4.6%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 30,070.00                    | 59,070.00         | 96.4%                 |
| 5) TOTAL, REVENUES  |                |                         | 108,301.00                   | 127,365.00        | 17.6%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 80,207.00                    | 83,701.00         | 4.4%                  |
| 2) Classified Salaries  |                | 2000-2999               | 31,261.00                    | 20,281.00         | -35.1%                |
| 3) Employee Benefits  |                | 3000-3999               | 64,413.00                    | 59,617.00         | -7.4%                 |
| 4) Books and Supplies   |                | 4000-4999               | 6,442.00                     | 6,442.00          | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 2,108.00                     | 2,148.00          | 1.9%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 184,431.00                   | 172,189.00        | -6.6%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (76,130.00)                  | (44,824.00)       | -41.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 76,130.00                    | 44,824.00         | -41.1%                |
| 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  |                |                         | 76,130.00                    | 44,824.00         | -41.1%                |



| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>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         | 2,233.00                     | 2,233.00          | 0.0%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 2,233.00                     | 2,233.00          | 0.0%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 2,233.00                     | 2,233.00          | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 2,233.00                     | 2,233.00          | 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  |                |              | 2,233.00                     | 2,233.00          | 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<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | (40,501.12)                  |                   |                       |
| 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                                      |                |              | (40,501.12)                  |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | (40,501.12)                  |                   |                       |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 0.00                         | 0.00              | 0.0%                  |
| Interagency Contracts Between LEAs                       |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Title I, Part A, Basic                                   | 3010           | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                | All Other      | 8290         | 6,615.00                     | 0.00              | -100.0%               |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | <b>6,615.00</b>              | <b>0.00</b>       | <b>-100.0%</b>        |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 0.00                         | 0.00              | 0.0%                  |
| Child Development Apportionments                         |                | 8530         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from<br>State Sources              |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| State Preschool  | 6105           | 8590         | 71,616.00                    | 68,295.00         | -4.6%                 |
| All Other State Revenue                                  | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>71,616.00</b>             | <b>68,295.00</b>  | <b>-4.6%</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         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 70.00                        | 70.00             | 0.0%                  |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Child Development Parent Fees                            |                | 8673         | 30,000.00                    | 59,000.00         | 96.7%                 |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 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>30,070.00</b>             | <b>59,070.00</b>  | <b>96.4%</b>          |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>108,301.00</b>            | <b>127,365.00</b> | <b>17.6%</b>          |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 80,207.00                    | 83,701.00         | 4.4%                  |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 80,207.00                    | 83,701.00         | 4.4%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Instructional Salaries                      |                | 2100         | 31,261.00                    | 20,281.00         | -35.1%                |
| Classified Support Salaries                            |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 31,261.00                    | 20,281.00         | -35.1%                |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 137.00                       | 0.00              | -100.0%               |
| PERS   |                | 3201-3202    | 22,157.00                    | 22,361.00         | 0.9%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 8,845.00                     | 8,273.00          | -6.5%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 24,387.00                    | 19,025.00         | -22.0%                |
| Unemployment Insurance                                 |                | 3501-3502    | 65.00                        | 1,351.00          | 1978.5%               |
| Workers' Compensation                                  |                | 3601-3602    | 3,418.00                     | 3,203.00          | -6.3%                 |
| 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    | 5,404.00                     | 5,404.00          | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                               |                |              | 64,413.00                    | 59,617.00         | -7.4%                 |
| <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         | 6,442.00                     | 6,442.00          | 0.0%                  |
| Noncapitalized Equipment                               |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| Food   |                | 4700         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 6,442.00                     | 6,442.00          | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 358.00            | New                   |
| Dues and Memberships  |                | 5300         | 450.00                       | 450.00            | 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         | 1,658.00                     | 1,340.00          | -19.2%                |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>2,108.00</b>              | <b>2,148.00</b>   | <b>1.9%</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%                  |
| 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>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>184,431.00</b>            | <b>172,189.00</b> | <b>-6.6%</b>          |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| From: General Fund   |                | 8911         | 76,130.00                    | 44,824.00         | -41.1%                |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 76,130.00                    | 44,824.00         | -41.1%                |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                              |                   |                       |
| 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>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs            |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Certificates of Participation                |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases                                       |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <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<br>(a - b + c - d + e) |                |              | 76,130.00                    | 44,824.00         | -41.1%                |

| Description  | Function Codes | Object Codes        | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 6,615.00                     | 0.00              | -100.0%               |
| 3) Other State Revenue   |                | 8300-8599           | 71,616.00                    | 68,295.00         | -4.6%                 |
| 4) Other Local Revenue   |                | 8600-8799           | 30,070.00                    | 59,070.00         | 96.4%                 |
| 5) TOTAL, REVENUES   |                |                     | 108,301.00                   | 127,365.00        | 17.6%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 183,441.00                   | 171,199.00        | -6.7%                 |
| 2) Instruction - Related Services  | 2000-2999      |                     | 940.00                       | 940.00            | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 50.00                        | 50.00             | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 184,431.00                   | 172,189.00        | -6.6%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (76,130.00)                  | (44,824.00)       | -41.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 76,130.00                    | 44,824.00         | -41.1%                |
| 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   |                |                     | 76,130.00                    | 44,824.00         | -41.1%                |

| Description  | Function Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>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         | 2,233.00                     | 2,233.00          | 0.0%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 2,233.00                     | 2,233.00          | 0.0%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 2,233.00                     | 2,233.00          | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 2,233.00                     | 2,233.00          | 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  |                |              | 2,233.00                     | 2,233.00          | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |



| <b>Resource</b>           | <b>Description</b>                              | <b>2020-21<br/>Estimated Actuals</b> | <b>2021-22<br/>Budget</b> |
|---------------------------|---|--------------------------------------|---------------------------|
| 6130                      | Child Development: Center-Based Reserve Account | 2,233.00                             | 2,233.00                  |
| Total, Restricted Balance |   | <u>2,233.00</u>                      | <u>2,233.00</u>           |

| Description   | Resource Codes | Object Codes            | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 64,000.00                    | 64,000.00         | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 9,721.00                     | 2,800.00          | -71.2%                |
| 4) Other Local Revenue  |                | 8600-8799               | 0.00                         | 19,500.00         | New                   |
| 5) TOTAL, REVENUES  |                |                         | 73,721.00                    | 86,300.00         | 17.1%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 23,885.00                    | 23,344.00         | -2.3%                 |
| 3) Employee Benefits  |                | 3000-3999               | 16,127.00                    | 15,764.00         | -2.3%                 |
| 4) Books and Supplies   |                | 4000-4999               | 73,000.00                    | 73,000.00         | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 1,635.00                     | 3,775.00          | 130.9%                |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 114,647.00                   | 115,883.00        | 1.1%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (40,926.00)                  | (29,583.00)       | -27.7%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 40,926.00                    | 29,583.00         | -27.7%                |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 40,926.00                    | 29,583.00         | -27.7%                |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>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         | 2,045.00                     | 2,045.00          | 0.0%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 2,045.00                     | 2,045.00          | 0.0%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 2,045.00                     | 2,045.00          | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 2,045.00                     | 2,045.00          | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 250.00                       | 0.00              | -100.0%               |
| Stores   |                | 9712         | 1,794.39                     | 0.00              | -100.0%               |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              | 0.61                         | 2,045.00          | 335145.9%             |
| 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<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | (8,423.85)                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account                          |                | 9130         | 250.00                       |                   |                       |
| 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         | 1,794.39                     |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | (6,379.46)                   |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | (6,379.46)                   |                   |                       |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 64,000.00                    | 64,000.00         | 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>64,000.00</b>             | <b>64,000.00</b>  | <b>0.0%</b>           |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 9,721.00                     | 2,800.00          | -71.2%                |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | <b>9,721.00</b>              | <b>2,800.00</b>   | <b>-71.2%</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         | 0.00                         | 19,500.00         | New                   |
| 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>0.00</b>                  | <b>19,500.00</b>  | <b>New</b>            |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>73,721.00</b>             | <b>86,300.00</b>  | <b>17.1%</b>          |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Support Salaries                            |                | 2200         | 23,685.00                    | 23,144.00         | -2.3%                 |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 200.00                       | 200.00            | 0.0%                  |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>23,885.00</b>             | <b>23,344.00</b>  | <b>-2.3%</b>          |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 4,935.00                     | 5,340.00          | 8.2%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 1,831.00                     | 1,788.00          | -2.3%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 8,647.00                     | 7,664.00          | -11.4%                |
| Unemployment Insurance                                 |                | 3501-3502    | 15.00                        | 288.00            | 1820.0%               |
| Workers' Compensation                                  |                | 3601-3602    | 699.00                       | 684.00            | -2.1%                 |
| 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>16,127.00</b>             | <b>15,764.00</b>  | <b>-2.3%</b>          |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 7,000.00                     | 6,000.00          | -14.3%                |
| Noncapitalized Equipment                               |                | 4400         | 1,000.00                     | 2,000.00          | 100.0%                |
| Food   |                | 4700         | 65,000.00                    | 65,000.00         | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>73,000.00</b>             | <b>73,000.00</b>  | <b>0.0%</b>           |

| Description   | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                   |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences  |                | 5200         | 0.00                         | 925.00            | New                   |
| Dues and Memberships  |                | 5300         | 200.00                       | 200.00            | 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         | 500.00                       | 500.00            | 0.0%                  |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 935.00                       | 2,150.00          | 129.9%                |
| Communications  |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>1,635.00</b>              | <b>3,775.00</b>   | <b>130.9%</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         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>114,647.00</b>            | <b>115,883.00</b> | <b>1.1%</b>           |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| From: General Fund   |                | 8916         | 40,926.00                    | 29,583.00         | -27.7%                |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 40,926.00                    | 29,583.00         | -27.7%                |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                              |                   |                       |
| 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>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs            |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Leases                                       |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <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<br>(a - b + c - d + e) |                |              | 40,926.00                    | 29,583.00         | -27.7%                |



| Description  | Function Codes | Object Codes        | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 64,000.00                    | 64,000.00         | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 9,721.00                     | 2,800.00          | -71.2%                |
| 4) Other Local Revenue   |                | 8600-8799           | 0.00                         | 19,500.00         | New                   |
| 5) TOTAL, REVENUES   |                |                     | 73,721.00                    | 86,300.00         | 17.1%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 114,647.00                   | 115,883.00        | 1.1%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 114,647.00                   | 115,883.00        | 1.1%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     |                              |                   |                       |
|  |                |                     | (40,926.00)                  | (29,583.00)       | -27.7%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 40,926.00                    | 29,583.00         | -27.7%                |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 40,926.00                    | 29,583.00         | -27.7%                |

| Description  | Function Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>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         | 2,045.00                     | 2,045.00          | 0.0%                  |
| b) Audit Adjustments   |                |              |                              |                   |                       |
|  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              |                              |                   |                       |
|  |                |              | 2,045.00                     | 2,045.00          | 0.0%                  |
| d) Other Restatements  |                |              |                              |                   |                       |
|  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              |                              |                   |                       |
|  |                |              | 2,045.00                     | 2,045.00          | 0.0%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              |                              |                   |                       |
|  |                |              | 2,045.00                     | 2,045.00          | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                |              |                              |                   |                       |
|  |                | 9711         | 250.00                       | 0.00              | -100.0%               |
| Stores   |                |              |                              |                   |                       |
|  |                | 9712         | 1,794.39                     | 0.00              | -100.0%               |
| Prepaid Items  |                |              |                              |                   |                       |
|  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                |              |                              |                   |                       |
|  |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                |              |                              |                   |                       |
|  |                | 9740         | 0.61                         | 2,045.00          | 335145.9%             |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                |              |                              |                   |                       |
|  |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                |              |                              |                   |                       |
|  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                |              |                              |                   |                       |
|  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                |              |                              |                   |                       |
|  |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                |              |                              |                   |                       |
|  |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| <b>Resource</b>           | <b>Description</b>   | <b>2020-21<br/>Estimated Actuals</b> | <b>2021-22<br/>Budget</b> |
|---------------------------|--|--------------------------------------|---------------------------|
| 5310                      | Child Nutrition: School Programs (e.g., School Lunch, School I | 0.61                                 | 2,045.00                  |
| Total, Restricted Balance |  | 0.61                                 | 2,045.00                  |

| Description   | Resource Codes | Object Codes            | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>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               | 6,560.00                     | 3,500.00          | -46.6%                |
| 5) TOTAL, REVENUES  |                |                         | 6,560.00                     | 3,500.00          | -46.6%                |
| <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,<br>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<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 6,560.00                     | 3,500.00          | -46.6%                |
| <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<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 6,560.00                     | 3,500.00          | -46.6%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 10,668.00                    | 17,228.00         | 61.5%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 10,668.00                    | 17,228.00         | 61.5%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 10,668.00                    | 17,228.00         | 61.5%                 |
| 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         | 17,228.00                    | 20,728.00         | 20.3%                 |
| 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<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 16,550.94                    |                   |                       |
| 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                                      |                |              | 16,550.94                    |                   |                       |
| <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<br>(G9 + H2) - (I6 + J2) |                |              | 16,550.94                    |                   |                       |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Restricted Levies - Other            |                |              |                              |                   |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>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>                              |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes               |                |              |                              |                   |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                           |                |              |                              |                   |                       |
|  |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other  |                |              |                              |                   |                       |
|  |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                |              |                              |                   |                       |
|  |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes    |                |              |                              |                   |                       |
|  |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                            |                |              |                              |                   |                       |
|  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                |              |                              |                   |                       |
|  |                | 8660         | 758.00                       | 500.00            | -34.0%                |
| Net Increase (Decrease) in the Fair Value of Investments       |                |              |                              |                   |                       |
|  |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts<br>Mitigation/Developer Fees                |                |              |                              |                   |                       |
|  |                | 8681         | 5,802.00                     | 3,000.00          | -48.3%                |
| Other Local Revenue<br>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>                              |                |              | 6,560.00                     | 3,500.00          | -46.6%                |
| <b>TOTAL, REVENUES</b>   |                |              | 6,560.00                     | 3,500.00          | -46.6%                |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>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<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>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   |                |              |                              |                   |                       |
| 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<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>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>                                    |                |              |                              |                   |                       |
| To: State School Building Fund/<br>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%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Disposal of<br>Capital Assets                       |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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<br>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><br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes        | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>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           | 6,560.00                     | 3,500.00          | -46.6%                |
| 5) TOTAL, REVENUES   |                |                     | 6,560.00                     | 3,500.00          | -46.6%                |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 6,560.00                     | 3,500.00          | -46.6%                |
| <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  | Function Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 6,560.00                     | 3,500.00          | -46.6%                |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                |              |                              |                   |                       |
|  |                | 9791         | 10,668.00                    | 17,228.00         | 61.5%                 |
| b) Audit Adjustments                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9793         |                              |                   |                       |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 10,668.00                    | 17,228.00         | 61.5%                 |
| d) Other Restatements                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9795         |                              |                   |                       |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 10,668.00                    | 17,228.00         | 61.5%                 |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 17,228.00                    | 20,728.00         | 20.3%                 |
| Components of Ending Fund Balance                          |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9711         |                              |                   |                       |
| Stores   |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9712         |                              |                   |                       |
| Prepaid Items  |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9713         |                              |                   |                       |
| All Others   |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9719         |                              |                   |                       |
| b) Restricted  |                |              | 17,228.00                    | 20,728.00         | 20.3%                 |
|  |                | 9740         |                              |                   |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9750         |                              |                   |                       |
| Other Commitments (by Resource/Object)                     |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9760         |                              |                   |                       |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                     |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9780         |                              |                   |                       |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9789         |                              |                   |                       |
| Unassigned/Unappropriated Amount                           |                |              | 0.00                         | 0.00              | 0.0%                  |
|  |                | 9790         |                              |                   |                       |

| <b>Resource</b>           | <b>Description</b>     | <b>2020-21<br/>Estimated Actuals</b> | <b>2021-22<br/>Budget</b> |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010                      | Other Restricted Local | 17,228.00                            | 20,728.00                 |
| Total, Restricted Balance |                        | <u>17,228.00</u>                     | <u>20,728.00</u>          |

| 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><br>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)  | 175.01                    | 175.01     | 175.01     | 175.01            | 175.01               | 175.01               |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>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><br>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>   | 175.01                    | 175.01     | 175.01     | 175.01            | 175.01               | 175.01               |
| <b>5. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  |                           |            |            |                   |                      |                      |
| b. Special Education-Special Day Class   | 0.34                      | 0.34       | 0.34       | 0.34              | 0.34                 | 0.34                 |
| 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>   | 0.34                      | 0.34       | 0.34       | 0.34              | 0.34                 | 0.34                 |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 175.35                    | 175.35     | 175.35     | 175.35            | 175.35               | 175.35               |
| <b>7. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |                           |            |            |                   |                      |                      |

| 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>B. COUNTY OFFICE OF EDUCATION</b>   |                           |            |            |                   |                      |                      |
| <b>1. County Program Alternative Education Grant ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils  |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps  |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]                      |                           |            |            |                   |                      |                      |
| <b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>                               | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>2. 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 B2a through B2f)</b>                                     | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>5. County Operations Grant ADA</b>  |                           |            |            |                   |                      |                      |
| <b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>                                |                           |            |            |                   |                      |                      |

| 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>C. CHARTER SCHOOL ADA</b>  |                           |            |            |                   |                      |                      |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.<br>Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. |                           |            |            |                   |                      |                      |
| <b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>  |                           |            |            |                   |                      |                      |
| <b>1. Total Charter School Regular ADA</b>  |                           |            |            |                   |                      |                      |
| <b>2. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils   |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps   |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>3. Charter School 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  |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>   |                           |            |            |                   |                      |                      |
| <b>5. Total Charter School Regular ADA</b>  |                           |            |            |                   |                      |                      |
| <b>6. Charter School County Program Alternative Education ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Group Home and Institution Pupils   |                           |            |            |                   |                      |                      |
| b. Juvenile Halls, Homes, and Camps   |                           |            |            |                   |                      |                      |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]   |                           |            |            |                   |                      |                      |
| <b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>7. Charter School 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  |                           |            |            |                   |                      |                      |
| <b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| <b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>  | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |



|   | Object    | Beginning Balances (Ref. Only) | July                                | August      | September   | October     | November    | December    | January     | February    |
|---|-----------|--------------------------------|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|   |           |                                | ESTIMATES THROUGH THE MONTH OF JUNE |             |             |             |             |             |             |             |
| <b>A. BEGINNING CASH</b>                                  |           |                                | 592,796.00                          | 709,110.00  | 646,655.00  | 659,063.00  | 783,843.00  | 795,666.00  | 824,768.00  | 934,977.00  |
| <b>B. RECEIPTS</b>  |           |                                |                                     |             |             |             |             |             |             |             |
| LCFF/Revenue Limit Sources                                |           |                                |                                     |             |             |             |             |             |             |             |
| Principal Apportionment                                   | 8010-8019 |                                | 82,065.00                           | 82,065.00   | 191,077.00  | 147,718.00  | 147,718.00  | 191,077.00  | 147,718.00  | 147,718.00  |
| Property Taxes  | 8020-8079 |                                | 0.00                                | 0.00        | 0.00        | 0.00        | 0.00        | 20,150.00   | 134,519.00  | 0.00        |
| Miscellaneous Funds                                       | 8080-8099 |                                | 0.00                                | (7,693.00)  | (62,452.00) | (31,176.00) | (20,994.00) | (41,358.00) | (20,994.00) | (41,358.00) |
| Federal Revenue   | 8100-8299 |                                | 0.00                                | 0.00        | 658.00      | 3,752.00    | 1,698.00    | 276.00      | 6,485.00    | 0.00        |
| Other State Revenue                                       | 8300-8599 |                                | 5.00                                | 0.00        | 14.00       | 19,599.00   | 17,514.00   | 31,722.00   | 13,175.00   | 4,257.00    |
| Other Local Revenue                                       | 8600-8799 |                                | 0.00                                | 1,373.00    | 1,538.00    | 47,554.00   | 45,854.00   | 47,892.00   | 3,577.00    | 157,469.00  |
| Interfund Transfers In                                    | 8910-8929 |                                | 0.00                                | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| All Other Financing Sources                               | 8930-8979 |                                | 0.00                                | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| <b>TOTAL RECEIPTS</b>                                     |           |                                | 82,070.00                           | 75,745.00   | 130,835.00  | 187,447.00  | 191,790.00  | 249,759.00  | 284,480.00  | 268,086.00  |
| <b>C. DISBURSEMENTS</b>                                   |           |                                |                                     |             |             |             |             |             |             |             |
| Certificated Salaries                                     | 1000-1999 |                                | 17,715.00                           | 68,397.00   | 69,687.00   | 69,365.00   | 71,784.00   | 93,426.00   | 68,295.00   | 69,579.00   |
| Classified Salaries                                       | 2000-2999 |                                | 25,059.00                           | 43,206.00   | 44,547.00   | 45,074.00   | 44,212.00   | 58,476.00   | 44,736.00   | 43,122.00   |
| Employee Benefits   | 3000-3999 |                                | 18,577.00                           | 49,135.00   | 49,106.00   | 51,363.00   | 48,420.00   | 58,229.00   | 52,216.00   | 53,480.00   |
| Books and Supplies  | 4000-4999 |                                | 203.00                              | 7,193.00    | 15,720.00   | 13,584.00   | 9,870.00    | 3,666.00    | 4,436.00    | 6,428.00    |
| Services  | 5000-5999 |                                | 23,597.00                           | 40,440.00   | 36,950.00   | 27,463.00   | 28,220.00   | 21,604.00   | 20,202.00   | 24,003.00   |
| Capital Outlay  | 6000-6599 |                                | 15,264.00                           | 12,353.00   | 14,235.00   | 5,353.00    | 11,015.00   | 0.00        | 370.00      | 11,978.00   |
| Other Outgo   | 7000-7499 |                                | 0.00                                | 0.00        | 0.00        | 0.00        | 19,103.00   | 0.00        | 4,054.00    | 15,706.00   |
| Interfund Transfers Out                                   | 7600-7629 |                                | 0.00                                | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| All Other Financing Uses                                  | 7630-7699 |                                | 0.00                                | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| <b>TOTAL DISBURSEMENTS</b>                                |           |                                | 100,415.00                          | 220,724.00  | 230,245.00  | 212,202.00  | 232,624.00  | 235,401.00  | 194,309.00  | 224,296.00  |
| <b>D. BALANCE SHEET ITEMS</b>                             |           |                                |                                     |             |             |             |             |             |             |             |
| <u>Assets and Deferred Outflows</u>                       |           |                                |                                     |             |             |             |             |             |             |             |
| Cash Not In Treasury                                      | 9111-9199 |                                |                                     |             |             |             |             |             |             |             |
| Accounts Receivable                                       | 9200-9299 | 780,649.00                     | 196,930.00                          | 227,783.00  | 107,279.00  | 168,813.00  | 68,794.00   | 0.00        | 2,576.00    | 0.00        |
| Due From Other Funds                                      | 9310      | 0.00                           | 0.00                                | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Stores  | 9320      | 0.00                           | 0.00                                | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Prepaid Expenditures                                      | 9330      | 0.00                           | 0.00                                | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Other Current Assets                                      | 9340      | 0.00                           | 0.00                                | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Deferred Outflows of Resources                            | 9490      | 0.00                           | 0.00                                | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| <b>SUBTOTAL</b>   |           | 780,649.00                     | 196,930.00                          | 227,783.00  | 107,279.00  | 168,813.00  | 68,794.00   | 0.00        | 2,576.00    | 0.00        |
| <u>Liabilities and Deferred Inflows</u>                   |           |                                |                                     |             |             |             |             |             |             |             |
| Accounts Payable  | 9500-9599 | 219,619.00                     | 62,271.00                           | 145,259.00  | (4,539.00)  | 19,278.00   | 16,137.00   | (14,744.00) | (17,462.00) | (2,401.00)  |
| Due To Other Funds  | 9610      |                                |                                     |             |             |             |             |             |             |             |
| Current Loans   | 9640      |                                |                                     |             |             |             |             |             |             |             |
| Unearned Revenues   | 9650      |                                |                                     |             |             |             |             |             |             |             |
| Deferred Inflows of Resources                             | 9690      |                                |                                     |             |             |             |             |             |             |             |
| <b>SUBTOTAL</b>   |           | 219,619.00                     | 62,271.00                           | 145,259.00  | (4,539.00)  | 19,278.00   | 16,137.00   | (14,744.00) | (17,462.00) | (2,401.00)  |
| <u>Nonoperating</u>                                       |           |                                |                                     |             |             |             |             |             |             |             |
| Suspense Clearing   | 9910      |                                | 0.00                                |             |             |             |             |             |             |             |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          |           | 561,030.00                     | 134,659.00                          | 82,524.00   | 111,818.00  | 149,535.00  | 52,657.00   | 14,744.00   | 20,038.00   | 2,401.00    |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |           |                                | 116,314.00                          | (62,455.00) | 12,408.00   | 124,780.00  | 11,823.00   | 29,102.00   | 110,209.00  | 46,191.00   |
| <b>F. ENDING CASH (A + E)</b>                             |           |                                | 709,110.00                          | 646,655.00  | 659,063.00  | 783,843.00  | 795,666.00  | 824,768.00  | 934,977.00  | 981,168.00  |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |           |                                |                                     |             |             |             |             |             |             |             |

|   | Object    | March        | April        | May         | June         | Accruals   | Adjustments | TOTAL        | BUDGET       |
|---|-----------|--------------|--------------|-------------|--------------|------------|-------------|--------------|--------------|
| ESTIMATES THROUGH THE MONTH OF                            | JUNE      |              |              |             |              |            |             |              |              |
| <b>A. BEGINNING CASH</b>                                  |           | 981,168.00   | 1,011,647.00 | 914,605.00  | 954,810.00   |            |             |              |              |
| <b>B. RECEIPTS</b>  |           |              |              |             |              |            |             |              |              |
| LCFF/Revenue Limit Sources                                |           |              |              |             |              |            |             |              |              |
| Principal Apportionment                                   | 8010-8019 | 191,077.00   | 147,718.00   | 147,718.00  | 43,355.00    | 147,718.00 |             | 1,814,742.00 | 1,814,742.00 |
| Property Taxes  | 8020-8079 | 20,150.00    | 123.00       | 129,925.00  | 137,199.00   |            |             | 442,066.00   | 442,066.00   |
| Miscellaneous Funds                                       | 8080-8099 | (19,312.00)  | (66,876.00)  | (28,732.00) | (67,139.00)  |            |             | (408,084.00) | (408,084.00) |
| Federal Revenue   | 8100-8299 | 1,206.00     | 123.00       | 94.00       | 19,343.00    |            |             | 33,635.00    | 33,635.00    |
| Other State Revenue                                       | 8300-8599 | 2,964.00     | 16,760.00    | 2,546.00    | 100,449.00   |            |             | 209,005.00   | 209,005.00   |
| Other Local Revenue                                       | 8600-8799 | 18,195.00    | 57,856.00    | 33,105.00   | 192,151.00   |            |             | 606,564.00   | 606,564.00   |
| Interfund Transfers In                                    | 8910-8929 | 0.00         | 0.00         | 0.00        | 0.00         |            |             | 0.00         | 0.00         |
| All Other Financing Sources                               | 8930-8979 | 0.00         | 0.00         | 0.00        | 0.00         |            |             | 0.00         | 0.00         |
| <b>TOTAL RECEIPTS</b>                                     |           | 214,280.00   | 155,704.00   | 284,656.00  | 425,358.00   | 147,718.00 | 0.00        | 2,697,928.00 | 2,697,928.00 |
| <b>C. DISBURSEMENTS</b>                                   |           |              |              |             |              |            |             |              |              |
| Certificated Salaries                                     | 1000-1999 | 68,240.00    | 74,291.00    | 69,907.00   | 103,191.00   |            |             | 843,877.00   | 843,877.00   |
| Classified Salaries                                       | 2000-2999 | 43,727.00    | 44,959.00    | 43,145.00   | 84,260.00    |            |             | 564,523.00   | 564,523.00   |
| Employee Benefits   | 3000-3999 | 53,241.00    | 53,248.00    | 51,482.00   | 189,067.00   |            |             | 727,564.00   | 727,564.00   |
| Books and Supplies  | 4000-4999 | 3,153.00     | 6,541.00     | 8,376.00    | 27,306.00    |            |             | 106,476.00   | 106,476.00   |
| Services  | 5000-5999 | 21,373.00    | 27,162.00    | 21,687.00   | 60,523.00    |            |             | 353,224.00   | 353,224.00   |
| Capital Outlay  | 6000-6599 | 0.00         | 18,084.00    | 420.00      | 8,544.00     |            |             | 97,616.00    | 97,616.00    |
| Other Outgo   | 7000-7499 | 0.00         | 32,230.00    | 35,301.00   | 0.00         |            |             | 106,394.00   | 106,394.00   |
| Interfund Transfers Out                                   | 7600-7629 | 0.00         | 0.00         | 0.00        | 74,407.00    |            |             | 74,407.00    | 74,407.00    |
| All Other Financing Uses                                  | 7630-7699 | 0.00         | 0.00         | 0.00        | 0.00         |            |             | 0.00         | 0.00         |
| <b>TOTAL DISBURSEMENTS</b>                                |           | 189,734.00   | 256,515.00   | 230,318.00  | 547,298.00   | 0.00       | 0.00        | 2,874,081.00 | 2,874,081.00 |
| <b>D. BALANCE SHEET ITEMS</b>                             |           |              |              |             |              |            |             |              |              |
| <u>Assets and Deferred Outflows</u>                       |           |              |              |             |              |            |             |              |              |
| Cash Not In Treasury                                      | 9111-9199 |              |              |             |              |            |             | 0.00         |              |
| Accounts Receivable                                       | 9200-9299 | 4,937.00     | 324.00       | 0.00        | (267,277.00) | 270,490.00 |             | 780,649.00   |              |
| Due From Other Funds                                      | 9310      | 0.00         | 0.00         | 0.00        | 0.00         |            |             | 0.00         |              |
| Stores  | 9320      | 0.00         | 0.00         | 0.00        | 0.00         |            |             | 0.00         |              |
| Prepaid Expenditures                                      | 9330      | 0.00         | 0.00         | 0.00        | 0.00         |            |             | 0.00         |              |
| Other Current Assets                                      | 9340      | 0.00         | 0.00         | 0.00        | 0.00         |            |             | 0.00         |              |
| Deferred Outflows of Resources                            | 9490      | 0.00         | 0.00         | 0.00        | 0.00         |            |             | 0.00         |              |
| <b>SUBTOTAL</b>   |           | 4,937.00     | 324.00       | 0.00        | (267,277.00) | 270,490.00 | 0.00        | 780,649.00   |              |
| <u>Liabilities and Deferred Inflows</u>                   |           |              |              |             |              |            |             |              |              |
| Accounts Payable  | 9500-9599 | (996.00)     | (3,445.00)   | 14,133.00   | (217,226.00) | 223,354.00 |             | 219,619.00   |              |
| Due To Other Funds  | 9610      |              |              |             |              |            |             | 0.00         |              |
| Current Loans   | 9640      |              |              |             |              |            |             | 0.00         |              |
| Unearned Revenues   | 9650      |              |              |             |              |            |             | 0.00         |              |
| Deferred Inflows of Resources                             | 9690      |              |              |             |              |            |             | 0.00         |              |
| <b>SUBTOTAL</b>   |           | (996.00)     | (3,445.00)   | 14,133.00   | (217,226.00) | 223,354.00 | 0.00        | 219,619.00   |              |
| <u>Nonoperating</u>                                       |           |              |              |             |              |            |             |              |              |
| Suspense Clearing   | 9910      |              |              |             |              |            |             | 0.00         |              |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          |           | 5,933.00     | 3,769.00     | (14,133.00) | (50,051.00)  | 47,136.00  | 0.00        | 561,030.00   |              |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |           | 30,479.00    | (97,042.00)  | 40,205.00   | (171,991.00) | 194,854.00 | 0.00        | 384,877.00   | (176,153.00) |
| <b>F. ENDING CASH (A + E)</b>                             |           | 1,011,647.00 | 914,605.00   | 954,810.00  | 782,819.00   |            |             |              |              |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |           |              |              |             |              |            |             | 977,673.00   |              |

|   | Object    | Beginning Balances (Ref. Only) | July                                | August       | September   | October     | November    | December    | January     | February    |
|---|-----------|--------------------------------|-------------------------------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|
|   |           |                                | ESTIMATES THROUGH THE MONTH OF JUNE |              |             |             |             |             |             |             |
| <b>A. BEGINNING CASH</b>                                  |           |                                | 782,819.00                          | 933,669.00   | 776,258.00  | 701,538.00  | 725,917.00  | 680,225.00  | 707,538.00  | 820,046.00  |
| <b>B. RECEIPTS</b>  |           |                                |                                     |              |             |             |             |             |             |             |
| LCFF/Revenue Limit Sources                                |           |                                |                                     |              |             |             |             |             |             |             |
| Principal Apportionment                                   | 8010-8019 |                                | 84,521.00                           | 84,521.00    | 195,497.00  | 152,138.00  | 152,138.00  | 195,497.00  | 152,138.00  | 152,138.00  |
| Property Taxes  | 8020-8079 |                                | 0.00                                | 0.00         | 0.00        | 0.00        | 0.00        | 20,150.00   | 134,519.00  | 0.00        |
| Miscellaneous Funds                                       | 8080-8099 |                                | 0.00                                | (7,693.00)   | (62,452.00) | (31,176.00) | (20,994.00) | (41,358.00) | (20,994.00) | (41,358.00) |
| Federal Revenue   | 8100-8299 |                                | 0.00                                | 0.00         | 658.00      | 3,752.00    | 1,698.00    | 276.00      | 6,485.00    | 0.00        |
| Other State Revenue                                       | 8300-8599 |                                | 5.00                                | 0.00         | 12.00       | 16,509.00   | 14,752.00   | 26,721.00   | 11,098.00   | 3,586.00    |
| Other Local Revenue                                       | 8600-8799 |                                | 0.00                                | 1,361.00     | 1,524.00    | 47,122.00   | 45,437.00   | 47,457.00   | 3,544.00    | 156,039.00  |
| Interfund Transfers In                                    | 8910-8929 |                                | 0.00                                | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| All Other Financing Sources                               | 8930-8979 |                                | 0.00                                | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| <b>TOTAL RECEIPTS</b>                                     |           |                                | 84,526.00                           | 78,189.00    | 135,239.00  | 188,345.00  | 193,031.00  | 248,743.00  | 286,790.00  | 270,405.00  |
| <b>C. DISBURSEMENTS</b>                                   |           |                                |                                     |              |             |             |             |             |             |             |
| Certificated Salaries                                     | 1000-1999 |                                | 17,987.00                           | 69,444.00    | 70,754.00   | 70,428.00   | 72,884.00   | 94,856.00   | 69,341.00   | 70,644.00   |
| Classified Salaries                                       | 2000-2999 |                                | 25,343.00                           | 43,696.00    | 45,052.00   | 45,586.00   | 44,713.00   | 59,140.00   | 45,244.00   | 43,612.00   |
| Employee Benefits   | 3000-3999 |                                | 19,384.00                           | 51,270.00    | 51,240.00   | 53,595.00   | 50,524.00   | 60,759.00   | 54,485.00   | 55,803.00   |
| Books and Supplies  | 4000-4999 |                                | 212.00                              | 7,511.00     | 16,416.00   | 14,185.00   | 10,307.00   | 3,829.00    | 4,632.00    | 6,712.00    |
| Services  | 5000-5999 |                                | 19,486.00                           | 33,395.00    | 30,512.00   | 22,678.00   | 23,304.00   | 17,840.00   | 16,682.00   | 19,821.00   |
| Capital Outlay  | 6000-6599 |                                | 4,691.00                            | 3,796.00     | 4,375.00    | 1,645.00    | 3,385.00    | 0.00        | 114.00      | 3,681.00    |
| Other Outgo   | 7000-7499 |                                | 0.00                                | 0.00         | 0.00        | 0.00        | 19,103.00   | 0.00        | 4,054.00    | 15,706.00   |
| Interfund Transfers Out                                   | 7600-7629 |                                | 0.00                                | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| All Other Financing Uses                                  | 7630-7699 |                                | 0.00                                | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| <b>TOTAL DISBURSEMENTS</b>                                |           |                                | 87,103.00                           | 209,112.00   | 218,349.00  | 208,117.00  | 224,220.00  | 236,424.00  | 194,552.00  | 215,979.00  |
| <b>D. BALANCE SHEET ITEMS</b>                             |           |                                |                                     |              |             |             |             |             |             |             |
| <u>Assets and Deferred Outflows</u>                       |           |                                |                                     |              |             |             |             |             |             |             |
| Cash Not In Treasury                                      | 9111-9199 |                                |                                     |              |             |             |             |             |             |             |
| Accounts Receivable                                       | 9200-9299 | 418,207.00                     | 216,757.00                          | 121,241.00   | 3,774.00    | 63,757.00   | 1,908.00    | 0.00        | 2,511.00    | 0.00        |
| Due From Other Funds                                      | 9310      | 0.00                           | 0.00                                | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Stores  | 9320      | 0.00                           | 0.00                                | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Prepaid Expenditures                                      | 9330      | 0.00                           | 0.00                                | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Other Current Assets                                      | 9340      | 0.00                           | 0.00                                | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Deferred Outflows of Resources                            | 9490      | 0.00                           | 0.00                                | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| <b>SUBTOTAL</b>   |           | 418,207.00                     | 216,757.00                          | 121,241.00   | 3,774.00    | 63,757.00   | 1,908.00    | 0.00        | 2,511.00    | 0.00        |
| <u>Liabilities and Deferred Inflows</u>                   |           |                                |                                     |              |             |             |             |             |             |             |
| Accounts Payable  | 9500-9599 | 223,354.00                     | 63,330.00                           | 147,729.00   | (4,616.00)  | 19,606.00   | 16,411.00   | (14,994.00) | (17,759.00) | (2,442.00)  |
| Due To Other Funds  | 9610      | 0.00                           | 0.00                                | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Current Loans   | 9640      | 0.00                           | 0.00                                | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Unearned Revenues   | 9650      | 0.00                           | 0.00                                | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| Deferred Inflows of Resources                             | 9690      | 0.00                           | 0.00                                | 0.00         | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        | 0.00        |
| <b>SUBTOTAL</b>   |           | 223,354.00                     | 63,330.00                           | 147,729.00   | (4,616.00)  | 19,606.00   | 16,411.00   | (14,994.00) | (17,759.00) | (2,442.00)  |
| <u>Nonoperating</u>                                       |           |                                |                                     |              |             |             |             |             |             |             |
| Suspense Clearing   | 9910      |                                |                                     |              |             |             |             |             |             |             |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          |           | 194,853.00                     | 153,427.00                          | (26,488.00)  | 8,390.00    | 44,151.00   | (14,503.00) | 14,994.00   | 20,270.00   | 2,442.00    |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |           |                                | 150,850.00                          | (157,411.00) | (74,720.00) | 24,379.00   | (45,692.00) | 27,313.00   | 112,508.00  | 56,868.00   |
| <b>F. ENDING CASH (A + E)</b>                             |           |                                | 933,669.00                          | 776,258.00   | 701,538.00  | 725,917.00  | 680,225.00  | 707,538.00  | 820,046.00  | 876,914.00  |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |           |                                |                                     |              |             |             |             |             |             |             |

|   | Object    | March       | April       | May         | June         | Accruals   | Adjustments | TOTAL        | BUDGET       |
|---|-----------|-------------|-------------|-------------|--------------|------------|-------------|--------------|--------------|
| ESTIMATES THROUGH THE MONTH OF                            | JUNE      |             |             |             |              |            |             |              |              |
| <b>A. BEGINNING CASH</b>                                  |           | 876,914.00  | 910,803.00  | 828,071.00  | 871,654.00   |            |             |              |              |
| <b>B. RECEIPTS</b>  |           |             |             |             |              |            |             |              |              |
| LCFF/Revenue Limit Sources                                |           |             |             |             |              |            |             |              |              |
| Principal Apportionment                                   | 8010-8019 | 195,497.00  | 152,138.00  | 152,138.00  | 195,493.00   | 0.00       |             | 1,863,854.00 | 1,863,854.00 |
| Property Taxes  | 8020-8079 | 20,150.00   | 123.00      | 129,925.00  | 137,199.00   | 0.00       |             | 442,066.00   | 442,066.00   |
| Miscellaneous Funds                                       | 8080-8099 | (19,312.00) | (66,876.00) | (28,732.00) | (67,139.00)  | 0.00       |             | (408,084.00) | (408,084.00) |
| Federal Revenue   | 8100-8299 | 1,206.00    | 123.00      | 94.00       | 19,343.00    | 0.00       |             | 33,635.00    | 33,635.00    |
| Other State Revenue                                       | 8300-8599 | 2,497.00    | 14,118.00   | 2,145.00    | 84,612.00    | 0.00       |             | 176,055.00   | 176,055.00   |
| Other Local Revenue                                       | 8600-8799 | 18,030.00   | 57,331.00   | 32,804.00   | 190,406.00   | 0.00       |             | 601,055.00   | 601,055.00   |
| Interfund Transfers In                                    | 8910-8929 | 0.00        | 0.00        | 0.00        | 0.00         | 0.00       |             | 0.00         | 0.00         |
| All Other Financing Sources                               | 8930-8979 | 0.00        | 0.00        | 0.00        | 0.00         | 0.00       |             | 0.00         | 0.00         |
| <b>TOTAL RECEIPTS</b>                                     |           | 218,068.00  | 156,957.00  | 288,374.00  | 559,914.00   | 0.00       | 0.00        | 2,708,581.00 | 2,708,581.00 |
| <b>C. DISBURSEMENTS</b>                                   |           |             |             |             |              |            |             |              |              |
| Certificated Salaries                                     | 1000-1999 | 69,285.00   | 75,428.00   | 70,978.00   | 104,771.00   | 0.00       |             | 856,800.00   | 856,800.00   |
| Classified Salaries                                       | 2000-2999 | 44,223.00   | 45,470.00   | 43,635.00   | 85,217.00    | 0.00       |             | 570,931.00   | 570,931.00   |
| Employee Benefits   | 3000-3999 | 55,554.00   | 55,562.00   | 53,719.00   | 197,279.00   | 0.00       |             | 759,174.00   | 759,174.00   |
| Books and Supplies  | 4000-4999 | 3,292.00    | 6,831.00    | 8,747.00    | 28,514.00    | 0.00       |             | 111,188.00   | 111,188.00   |
| Services  | 5000-5999 | 17,650.00   | 22,430.00   | 17,909.00   | 49,978.00    | 0.00       |             | 291,685.00   | 291,685.00   |
| Capital Outlay  | 6000-6599 | 0.00        | 5,558.00    | 129.00      | 2,626.00     | 0.00       |             | 30,000.00    | 30,000.00    |
| Other Outgo   | 7000-7499 | 0.00        | 32,230.00   | 35,301.00   | 0.00         | 0.00       |             | 106,394.00   | 106,394.00   |
| Interfund Transfers Out                                   | 7600-7629 | 0.00        | 0.00        | 0.00        | 74,407.00    | 0.00       |             | 74,407.00    | 74,407.00    |
| All Other Financing Uses                                  | 7630-7699 | 0.00        | 0.00        | 0.00        | 0.00         | 0.00       |             | 0.00         | 0.00         |
| <b>TOTAL DISBURSEMENTS</b>                                |           | 190,004.00  | 243,509.00  | 230,418.00  | 542,792.00   | 0.00       | 0.00        | 2,800,579.00 | 2,800,579.00 |
| <b>D. BALANCE SHEET ITEMS</b>                             |           |             |             |             |              |            |             |              |              |
| <u>Assets and Deferred Outflows</u>                       |           |             |             |             |              |            |             |              |              |
| Cash Not In Treasury                                      | 9111-9199 |             |             |             |              |            |             | 0.00         |              |
| Accounts Receivable                                       | 9200-9299 | 4,812.00    | 316.00      | 0.00        | (260,538.00) | 263,670.00 |             | 418,208.00   |              |
| Due From Other Funds                                      | 9310      | 0.00        | 0.00        | 0.00        | 0.00         | 0.00       |             | 0.00         |              |
| Stores  | 9320      | 0.00        | 0.00        | 0.00        | 0.00         | 0.00       |             | 0.00         |              |
| Prepaid Expenditures                                      | 9330      | 0.00        | 0.00        | 0.00        | 0.00         | 0.00       |             | 0.00         |              |
| Other Current Assets                                      | 9340      | 0.00        | 0.00        | 0.00        | 0.00         | 0.00       |             | 0.00         |              |
| Deferred Outflows of Resources                            | 9490      | 0.00        | 0.00        | 0.00        | 0.00         | 0.00       |             | 0.00         |              |
| <b>SUBTOTAL</b>   |           | 4,812.00    | 316.00      | 0.00        | (260,538.00) | 263,670.00 | 0.00        | 418,208.00   |              |
| <u>Liabilities and Deferred Inflows</u>                   |           |             |             |             |              |            |             |              |              |
| Accounts Payable  | 9500-9599 | (1,013.00)  | (3,504.00)  | 14,373.00   | (220,919.00) | 227,152.00 |             | 223,354.00   |              |
| Due To Other Funds  | 9610      | 0.00        | 0.00        | 0.00        | 0.00         | 0.00       |             | 0.00         |              |
| Current Loans   | 9640      | 0.00        | 0.00        | 0.00        | 0.00         | 0.00       |             | 0.00         |              |
| Unearned Revenues   | 9650      | 0.00        | 0.00        | 0.00        | 0.00         | 0.00       |             | 0.00         |              |
| Deferred Inflows of Resources                             | 9690      | 0.00        | 0.00        | 0.00        | 0.00         | 0.00       |             | 0.00         |              |
| <b>SUBTOTAL</b>   |           | (1,013.00)  | (3,504.00)  | 14,373.00   | (220,919.00) | 227,152.00 | 0.00        | 223,354.00   |              |
| <u>Nonoperating</u>                                       |           |             |             |             |              |            |             |              |              |
| Suspense Clearing   | 9910      |             |             |             |              |            |             | 0.00         |              |
| <b>TOTAL BALANCE SHEET ITEMS</b>                          |           | 5,825.00    | 3,820.00    | (14,373.00) | (39,619.00)  | 36,518.00  | 0.00        | 194,854.00   |              |
| <b>E. NET INCREASE/DECREASE (B - C + D)</b>               |           | 33,889.00   | (82,732.00) | 43,583.00   | (22,497.00)  | 36,518.00  | 0.00        | 102,856.00   | (91,998.00)  |
| <b>F. ENDING CASH (A + E)</b>                             |           | 910,803.00  | 828,071.00  | 871,654.00  | 849,157.00   |            |             |              |              |
| <b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b> |           |             |             |             |              |            |             | 885,675.00   |              |

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 28,176.00
- 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) 2,002,440.00

**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) 1.41%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

|   |           |
|---|-----------|
| 1. Other General Administration, less portion charged to restricted resources or specific goals<br>(Functions 7200-7600, objects 1000-5999, minus Line B9)                            | 63,042.00 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals<br>(Function 7700, objects 1000-5999, minus Line B10)                                  | 2,863.00  |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,<br>goals 0000 and 9000, objects 5000-5999)  | 0.00      |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,<br>goals 0000 and 9000, objects 1000-5999)   | 0.00      |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)           | 4,894.08  |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(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)  | 70,799.08 |
| 9. Carry-Forward Adjustment (Part IV, Line F)   | 14,165.50 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  | 84,964.58 |

**B. Base Costs**

|   |              |
|---|--------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)   | 1,418,107.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  | 497,767.00   |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)   | 119,953.00   |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)  | 1,651.00     |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  | 0.00         |
| 6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)   | 0.00         |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,<br>minus Part III, Line A4)  | 111,545.00   |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191,<br>objects 5000-5999, minus Part III, Line A3)   | 12,000.00    |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00         |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)             | 0.00         |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)   | 342,203.92   |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(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)  | 5,724.00     |
| 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)  | 184,431.00   |
| 17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)  | 49,647.00    |
| 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)   | 2,743,028.92 |

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

|   |       |
|---|-------|
| (For information only - not for use when claiming/recovering indirect costs)<br>(Line A8 divided by Line B19) | 2.58% |
|---|-------|

**D. Preliminary Proposed Indirect Cost Rate**

|   |       |
|---|-------|
| (For final approved fixed-with-carry-forward rate for use in 2022-23 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )<br>(Line A10 divided by Line B19) | 3.10% |
|---|-------|

**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>70,799.08</u>      |
| <b>B. Carry-forward adjustment from prior year(s)</b>  |                       |
| 1. Carry-forward adjustment from the second prior year   | <u>(12,196.51)</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 (1.62%) times Part III, Line B19); zero if negative   | <u>14,165.50</u>      |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (1.62%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive   | <u>0.00</u>           |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>   | <u>14,165.50</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>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:   | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:  | <u>not applicable</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>14,165.50</u>      |

Approved indirect cost rate: 1.62%  
Highest rate used in any program: 0.00%

| <u>Fund</u> | <u>Resource</u> | <u>Eligible Expenditures<br/>(Objects 1000-5999<br/>except Object 5100)</u> | <u>Indirect Costs Charged<br/>(Objects 7310 and 7350)</u> | <u>Rate<br/>Used</u> |
|-------------|-----------------|---|---|----------------------|
|-------------|-----------------|---|---|----------------------|



| Description   | Object Codes         | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 1,848,724.00                 | 2.66%                      | 1,897,836.00           | 2.74%                      | 1,949,853.00           |
| 2. Federal Revenues   | 8100-8299            | 33,635.00                    | 0.00%                      | 33,635.00              | 0.00%                      | 33,635.00              |
| 3. Other State Revenues   | 8300-8599            | 209,005.00                   | -15.77%                    | 176,055.00             | 0.00%                      | 176,055.00             |
| 4. Other Local Revenues   | 8600-8799            | 606,564.00                   | -0.91%                     | 601,055.00             | 0.00%                      | 601,055.00             |
| 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            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 6. Total (Sum lines A1 thru A5c)  |                      | 2,697,928.00                 | 0.39%                      | 2,708,581.00           | 1.92%                      | 2,760,598.00           |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 843,877.00             |                            | 856,800.00             |
| b. Step & Column Adjustment   |                      |                              |                            | 7,071.00               |                            | 7,857.00               |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | 5,852.00               |                            | 4,636.00               |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 843,877.00                   | 1.53%                      | 856,800.00             | 1.46%                      | 869,293.00             |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 564,523.00             |                            | 570,931.00             |
| b. Step & Column Adjustment   |                      |                              |                            | 7,371.00               |                            | 4,816.00               |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (963.00)               |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 564,523.00                   | 1.14%                      | 570,931.00             | 0.84%                      | 575,747.00             |
| 3. Employee Benefits  | 3000-3999            | 727,564.00                   | 4.34%                      | 759,174.00             | -0.91%                     | 752,248.00             |
| 4. Books and Supplies   | 4000-4999            | 106,476.00                   | 4.43%                      | 111,188.00             | 59.26%                     | 177,080.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 353,224.00                   | -17.42%                    | 291,685.00             | 1.87%                      | 297,140.00             |
| 6. Capital Outlay   | 6000-6999            | 97,616.00                    | -69.27%                    | 30,000.00              | 0.00%                      | 30,000.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 106,394.00                   | 0.00%                      | 106,394.00             | 0.00%                      | 106,394.00             |
| 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            | 74,407.00                    | 0.00%                      | 74,407.00              | 0.00%                      | 74,407.00              |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| 11. Total (Sum lines B1 thru B10)   |                      | 2,874,081.00                 | -2.56%                     | 2,800,579.00           | 2.92%                      | 2,882,309.00           |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                               |                      |                              |                            |                        |                            |                        |
|   |                      | (176,153.00)                 |                            | (91,998.00)            |                            | (121,711.00)           |
| <b>D. FUND BALANCE</b>  |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |                      | 1,153,827.00                 |                            | 977,674.00             |                            | 885,676.00             |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 977,674.00                   |                            | 885,676.00             |                            | 763,965.00             |
| 3. Components of Ending Fund Balance  |                      |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted   | 9740                 | 66,632.00                    |                            | 66,632.00              |                            | 27,558.00              |
| c. Committed  |                      |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Assigned   | 9780                 | 261,536.00                   |                            | 261,536.00             |                            | 261,536.00             |
| e. Unassigned/Unappropriated  |                      |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 431,112.00                   |                            | 420,087.00             |                            | 432,346.00             |
| 2. Unassigned/Unappropriated  | 9790                 | 218,394.00                   |                            | 137,421.00             |                            | 42,525.00              |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                            |                      | 977,674.00                   |                            | 885,676.00             |                            | 763,965.00             |

| Description  | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 431,112.00                   |                            | 420,087.00             |                            | 432,346.00             |
| c. Unassigned/Unappropriated   | 9790         | 218,395.00                   |                            | 137,421.00             |                            | 42,525.00              |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999)  | 979Z         | (1.00)                       |                            | 0.00                   |                            | 0.00                   |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Unassigned/Unappropriated   | 9790         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)   |              | 649,506.00                   |                            | 557,508.00             |                            | 474,871.00             |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)   |              | 22.60%                       |                            | 19.91%                 |                            | 16.48%                 |
| <b>F. RECOMMENDED RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. Special Education Pass-through Exclusions   |              |                              |                            |                        |                            |                        |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):   |              |                              |                            |                        |                            |                        |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?  | No           |                              |                            |                        |                            |                        |
| b. If you are the SELPA AU and are excluding special education pass-through funds:   |              |                              |                            |                        |                            |                        |
| 1. Enter the name(s) of the SELPA(s):  |              |                              |                            |                        |                            |                        |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) |              |                              |                            |                        |                            |                        |
|  |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. District ADA  |              |                              |                            |                        |                            |                        |
| Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)   |              |                              |                            |                        |                            |                        |
|  |              | 175.01                       |                            | 175.01                 |                            | 175.01                 |
| 3. Calculating the Reserves  |              |                              |                            |                        |                            |                        |
| a. Expenditures and Other Financing Uses (Line B11)  |              | 2,874,081.00                 |                            | 2,800,579.00           |                            | 2,882,309.00           |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)   |              | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  |              | 2,874,081.00                 |                            | 2,800,579.00           |                            | 2,882,309.00           |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)  |              | 5%                           |                            | 5%                     |                            | 5%                     |
| e. Reserve Standard - By Percent (Line F3c times F3d)  |              | 143,704.05                   |                            | 140,028.95             |                            | 144,115.45             |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)   |              | 71,000.00                    |                            | 71,000.00              |                            | 71,000.00              |
| g. Reserve Standard (Greater of Line F3e or F3f)   |              | 143,704.05                   |                            | 140,028.95             |                            | 144,115.45             |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)   |              | YES                          |                            | YES                    |                            | YES                    |

| Description   | Object Codes         | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>  |                      |                              |                            |                        |                            |                        |
| 1. LCFF/Revenue Limit Sources   | 8010-8099            | 1,848,724.00                 | 2.66%                      | 1,897,836.00           | 2.74%                      | 1,949,853.00           |
| 2. Federal Revenues   | 8100-8299            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 3. Other State Revenues   | 8300-8599            | 31,572.00                    | -0.08%                     | 31,546.00              | 0.00%                      | 31,546.00              |
| 4. Other Local Revenues   | 8600-8799            | 574,536.00                   | -0.11%                     | 573,877.00             | 0.00%                      | 573,877.00             |
| 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            | (120,895.00)                 | 2.04%                      | (123,357.00)           | 4.14%                      | (128,470.00)           |
| <b>6. Total (Sum lines A1 thru A5c)</b>   |                      | <b>2,333,937.00</b>          | <b>1.97%</b>               | <b>2,379,902.00</b>    | <b>1.97%</b>               | <b>2,426,806.00</b>    |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 817,612.00             |                            | 847,558.00             |
| b. Step & Column Adjustment   |                      |                              |                            | 7,071.00               |                            | 7,857.00               |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | 22,875.00              |                            | 4,636.00               |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 817,612.00                   | 3.66%                      | 847,558.00             | 1.47%                      | 860,051.00             |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 485,455.00             |                            | 511,285.00             |
| b. Step & Column Adjustment   |                      |                              |                            | 3,875.00               |                            | 3,143.00               |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | 21,955.00              |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 485,455.00                   | 5.32%                      | 511,285.00             | 0.61%                      | 514,428.00             |
| 3. Employee Benefits  | 3000-3999            | 598,304.00                   | 7.65%                      | 644,059.00             | -1.12%                     | 636,816.00             |
| 4. Books and Supplies   | 4000-4999            | 94,316.00                    | -9.01%                     | 85,816.00              | 28.14%                     | 109,965.00             |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 290,759.00                   | -8.04%                     | 267,382.00             | 1.87%                      | 272,382.00             |
| 6. Capital Outlay   | 6000-6999            | 50,000.00                    | -80.00%                    | 10,000.00              | 0.00%                      | 10,000.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 31,394.00                    | 0.00%                      | 31,394.00              | 0.00%                      | 31,394.00              |
| 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            | 74,407.00                    | 0.00%                      | 74,407.00              | 0.00%                      | 74,407.00              |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| <b>11. Total (Sum lines B1 thru B10)</b>  |                      | <b>2,442,247.00</b>          | <b>1.21%</b>               | <b>2,471,901.00</b>    | <b>1.52%</b>               | <b>2,509,443.00</b>    |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                               |                      |                              |                            |                        |                            |                        |
|   |                      | (108,310.00)                 |                            | (91,999.00)            |                            | (82,637.00)            |
| <b>D. FUND BALANCE</b>  |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |                      | 1,019,353.00                 |                            | 911,043.00             |                            | 819,044.00             |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 911,043.00                   |                            | 819,044.00             |                            | 736,407.00             |
| 3. Components of Ending Fund Balance  |                      |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted   | 9740                 |                              |                            |                        |                            |                        |
| c. Committed  |                      |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| 2. Other Commitments  | 9760                 | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| d. Assigned   | 9780                 | 261,536.00                   |                            | 261,536.00             |                            | 261,536.00             |
| e. Unassigned/Unappropriated  |                      |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 | 431,112.00                   |                            | 420,087.00             |                            | 432,346.00             |
| 2. Unassigned/Unappropriated  | 9790                 | 218,395.00                   |                            | 137,421.00             |                            | 42,525.00              |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                            |                      | 911,043.00                   |                            | 819,044.00             |                            | 736,407.00             |

| Description  | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Reserve for Economic Uncertainties  | 9789         | 431,112.00                   |                            | 420,087.00             |                            | 432,346.00             |
| c. Unassigned/Unappropriated   | 9790         | 218,395.00                   |                            | 137,421.00             |                            | 42,525.00              |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)   |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              |                              |                            |                        |                            |                        |
|  |              | 649,507.00                   |                            | 557,508.00             |                            | 474,871.00             |
| <b>F. ASSUMPTIONS</b>  |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |
| The district budgeted 3% off the salary schedule using In-Person grant funds in 21-22. This 3% off the salary schedule was also budgeted in 22-23 using unrestricted fund. The district had also budgeted one Paraprofessional using ELO funds in 21-22. Then in 22-23 fiscal year, that Paraprofessional was kept in the budget being paid out of unrestricted.   |              |                              |                            |                        |                            |                        |

| Description   | Object Codes         | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) |                      |                              |                            |                        |                            |                        |
| <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            | 33,635.00                    | 0.00%                      | 33,635.00              | 0.00%                      | 33,635.00              |
| 3. Other State Revenues   | 8300-8599            | 177,433.00                   | -18.56%                    | 144,509.00             | 0.00%                      | 144,509.00             |
| 4. Other Local Revenues   | 8600-8799            | 32,028.00                    | -15.14%                    | 27,178.00              | 0.00%                      | 27,178.00              |
| 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            | 120,895.00                   | 2.04%                      | 123,357.00             | 4.14%                      | 128,470.00             |
| <b>6. Total (Sum lines A1 thru A5c)</b>   |                      | <b>363,991.00</b>            | <b>-9.70%</b>              | <b>328,679.00</b>      | <b>1.56%</b>               | <b>333,792.00</b>      |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>   |                      |                              |                            |                        |                            |                        |
| 1. Certificated Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 26,265.00              |                            | 9,242.00               |
| b. Step & Column Adjustment   |                      |                              |                            | 0.00                   |                            | 0.00                   |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (17,023.00)            |                            | 0.00                   |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)   | 1000-1999            | 26,265.00                    | -64.81%                    | 9,242.00               | 0.00%                      | 9,242.00               |
| 2. Classified Salaries  |                      |                              |                            |                        |                            |                        |
| a. Base Salaries  |                      |                              |                            | 79,068.00              |                            | 59,646.00              |
| b. Step & Column Adjustment   |                      |                              |                            | 3,496.00               |                            | 1,673.00               |
| c. Cost-of-Living Adjustment  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| d. Other Adjustments  |                      |                              |                            | (22,918.00)            |                            | 0.00                   |
| e. Total Classified Salaries (Sum lines B2a thru B2d)   | 2000-2999            | 79,068.00                    | -24.56%                    | 59,646.00              | 2.80%                      | 61,319.00              |
| 3. Employee Benefits  | 3000-3999            | 129,260.00                   | -10.94%                    | 115,115.00             | 0.28%                      | 115,432.00             |
| 4. Books and Supplies   | 4000-4999            | 12,160.00                    | 108.65%                    | 25,372.00              | 164.52%                    | 67,115.00              |
| 5. Services and Other Operating Expenditures  | 5000-5999            | 62,465.00                    | -61.09%                    | 24,303.00              | 1.87%                      | 24,758.00              |
| 6. Capital Outlay   | 6000-6999            | 47,616.00                    | -58.00%                    | 20,000.00              | 0.00%                      | 20,000.00              |
| 7. Other Outgo (excluding Transfers of Indirect Costs)  | 7100-7299, 7400-7499 | 75,000.00                    | 0.00%                      | 75,000.00              | 0.00%                      | 75,000.00              |
| 8. Other Outgo - Transfers of Indirect Costs  | 7300-7399            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 9. Other Financing Uses   |                      |                              |                            |                        |                            |                        |
| a. Transfers Out  | 7600-7629            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| b. Other Uses   | 7630-7699            | 0.00                         | 0.00%                      | 0.00                   | 0.00%                      | 0.00                   |
| 10. Other Adjustments (Explain in Section F below)  |                      |                              |                            | 0.00                   |                            | 0.00                   |
| <b>11. Total (Sum lines B1 thru B10)</b>  |                      | <b>431,834.00</b>            | <b>-23.89%</b>             | <b>328,678.00</b>      | <b>13.44%</b>              | <b>372,866.00</b>      |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>   |                      |                              |                            |                        |                            |                        |
| <b>(Line A6 minus line B11)</b>   |                      |                              |                            |                        |                            |                        |
|   |                      | (67,843.00)                  |                            | 1.00                   |                            | (39,074.00)            |
| <b>D. FUND BALANCE</b>  |                      |                              |                            |                        |                            |                        |
| 1. Net Beginning Fund Balance (Form 01, line F1e)   |                      | 134,474.00                   |                            | 66,631.00              |                            | 66,632.00              |
| 2. Ending Fund Balance (Sum lines C and D1)   |                      | 66,631.00                    |                            | 66,632.00              |                            | 27,558.00              |
| 3. Components of Ending Fund Balance  |                      |                              |                            |                        |                            |                        |
| a. Nonspendable   | 9710-9719            | 0.00                         |                            | 0.00                   |                            | 0.00                   |
| b. Restricted   | 9740                 | 66,632.00                    |                            | 66,632.00              |                            | 27,558.00              |
| c. Committed  |                      |                              |                            |                        |                            |                        |
| 1. Stabilization Arrangements   | 9750                 |                              |                            |                        |                            |                        |
| 2. Other Commitments  | 9760                 |                              |                            |                        |                            |                        |
| d. Assigned   | 9780                 |                              |                            |                        |                            |                        |
| e. Unassigned/Unappropriated  |                      |                              |                            |                        |                            |                        |
| 1. Reserve for Economic Uncertainties   | 9789                 |                              |                            |                        |                            |                        |
| 2. Unassigned/Unappropriated  | 9790                 | (1.00)                       |                            | 0.00                   |                            | 0.00                   |
| f. Total Components of Ending Fund Balance  |                      | 66,631.00                    |                            | 66,632.00              |                            | 27,558.00              |
| <b>(Line D3f must agree with line D2)</b>   |                      |                              |                            |                        |                            |                        |

| Description  | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <b>E. AVAILABLE RESERVES</b>   |              |                              |                            |                        |                            |                        |
| 1. General Fund  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)   |              |                              |                            |                        |                            |                        |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |              |                              |                            |                        |                            |                        |
| a. Stabilization Arrangements  | 9750         |                              |                            |                        |                            |                        |
| b. Reserve for Economic Uncertainties  | 9789         |                              |                            |                        |                            |                        |
| c. Unassigned/Unappropriated   | 9790         |                              |                            |                        |                            |                        |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |              |                              |                            |                        |                            |                        |
| <b>F. ASSUMPTIONS</b>  |              |                              |                            |                        |                            |                        |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |              |                              |                            |                        |                            |                        |
| The district budgeted 3% off the salary schedule using In-Person grant funds in 21-22. This 3% off the salary schedule was also budgeted in 22-23 using unrestricted fund. The district had also budgeted one Paraprofessional using ELO funds in 21-22. Then in 22-23 fiscal year, that Paraprofessional was kept in the budget being paid out of unrestricted.   |              |                              |                            |                        |                            |                        |

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA             | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|---|---------|
| 1000 - Certificated Salaries                 | 817,365.00                 | 301     | 0.00                        | 303     | 817,365.00                                       | 305     | 0.00                                     |   | 307     | 817,365.00                                  | 309     |
| 2000 - Classified Salaries                   | 534,271.00                 | 311     | 20,656.00                   | 313     | 513,615.00                                       | 315     | 100,530.00                               |   | 317     | 413,085.00                                  | 319     |
| 3000 - Employee Benefits                     | 678,980.00                 | 321     | 10,464.00                   | 323     | 668,516.00                                       | 325     | 50,060.00                                |   | 327     | 618,456.00                                  | 329     |
| 4000 - Books, Supplies Equip Replace. (6500) | 192,505.00                 | 331     | 519.00                      | 333     | 191,986.00                                       | 335     | 26,461.00                                |   | 337     | 165,525.00                                  | 339     |
| 5000 - Services. . . & 7300 - Indirect Costs | 356,190.00                 | 341     | 5,285.00                    | 343     | 350,905.00                                       | 345     | 13,100.00                                |   | 347     | 337,805.00                                  | 349     |
| TOTAL  |                            |         |                             |         | 2,542,387.00                                     | 365     |  |   | TOTAL   | 2,352,236.00                                | 369     |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)  |  | Object      | EDP No. |
|---|--|-------------|---------|
| 1. Teacher Salaries as Per EC 41011. . . . .  |  | 1100        | 375     |
| 2. Salaries of Instructional Aides Per EC 41011. . . . .  |  | 2100        | 380     |
| 3. STRS. . . . .  |  | 3101 & 3102 | 382     |
| 4. PERS. . . . .  |  | 3201 & 3202 | 383     |
| 5. OASDI - Regular, Medicare and Alternative. . . . .   |  | 3301 & 3302 | 384     |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .   |  | 3401 & 3402 | 385     |
| 7. Unemployment Insurance. . . . .  |  | 3501 & 3502 | 390     |
| 8. Workers' Compensation Insurance. . . . .   |  | 3601 & 3602 | 392     |
| 9. OPEB, Active Employees (EC 41372). . . . .   |  | 3751 & 3752 | 393     |
| 10. Other Benefits (EC 22310). . . . .  |  | 3901 & 3902 | 393     |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .  |  |             | 395     |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .  |  |             |         |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .   |  |             | 396     |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .  |  |             | 396     |
| 14. TOTAL SALARIES AND BENEFITS. . . . .  |  |             | 397     |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . . |  |             | 47.98%  |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .  |  |             | X       |

| PART III: DEFICIENCY AMOUNT   |              |
|---|--------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. |              |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .  | exempt       |
| 2. Percentage spent by this district (Part II, Line 15) . . . . .   | 47.98%       |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .   | exempt       |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .  | 2,352,236.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .  | exempt       |

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

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA             | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|---|---------|
| 1000 - Certificated Salaries                 | 843,877.00                 | 301     | 0.00                        | 303     | 843,877.00                                       | 305     | 0.00                                     |   | 307     | 843,877.00                                  | 309     |
| 2000 - Classified Salaries                   | 564,523.00                 | 311     | 21,273.00                   | 313     | 543,250.00                                       | 315     | 101,430.00                               |   | 317     | 441,820.00                                  | 319     |
| 3000 - Employee Benefits                     | 727,564.00                 | 321     | 11,558.00                   | 323     | 716,006.00                                       | 325     | 53,165.00                                |   | 327     | 662,841.00                                  | 329     |
| 4000 - Books, Supplies Equip Replace. (6500) | 106,476.00                 | 331     | 0.00                        | 333     | 106,476.00                                       | 335     | 18,129.00                                |   | 337     | 88,347.00                                   | 339     |
| 5000 - Services. . . & 7300 - Indirect Costs | 353,224.00                 | 341     | 5,285.00                    | 343     | 347,939.00                                       | 345     | 13,150.00                                |   | 347     | 334,789.00                                  | 349     |
| TOTAL  |                            |         |                             |         | 2,557,548.00                                     | 365     |  |   | TOTAL   | 2,371,674.00                                | 369     |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)  | Object      | EDP No.          |
|---|-------------|------------------|
| 1. Teacher Salaries as Per EC 41011. . . . .  | 1100        | 608,425.00 375   |
| 2. Salaries of Instructional Aides Per EC 41011. . . . .  | 2100        | 229,894.00 380   |
| 3. STRS. . . . .  | 3101 & 3102 | 132,166.00 382   |
| 4. PERS. . . . .  | 3201 & 3202 | 64,907.00 383    |
| 5. OASDI - Regular, Medicare and Alternative. . . . .   | 3301 & 3302 | 31,462.00 384    |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .   | 3401 & 3402 | 134,220.00 385   |
| 7. Unemployment Insurance. . . . .  | 3501 & 3502 | 10,808.00 390    |
| 8. Workers' Compensation Insurance. . . . .   | 3601 & 3602 | 25,789.00 392    |
| 9. OPEB, Active Employees (EC 41372). . . . .   | 3751 & 3752 | 0.00             |
| 10. Other Benefits (EC 22310). . . . .  | 3901 & 3902 | 44,951.00 393    |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .  |             | 1,282,622.00 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .  |             | 32,831.00        |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .   |             | 55,643.00 396    |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .  |             |                  |
| 14. TOTAL SALARIES AND BENEFITS. . . . .  |             | 1,194,148.00 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . . |             | 50.35%           |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). . . . .   |             | X                |

**PART III: DEFICIENCY AMOUNT**

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

|  |              |
|--|--------------|
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .                           | exempt       |
| 2. Percentage spent by this district (Part II, Line 15) . . . . .  | 50.35%       |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .                                  | exempt       |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . . | 2,371,674.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .   | exempt       |

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

|  |
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|  |
|  |
|  |



| Description  | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other Resources<br>for Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals     |
|--|---------------------------------------|---|--|--|------------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                                |                                       |   |  |  |            |
| 1. Adjusted Beginning Fund Balance   | 9791-9795                             | 90,854.00                                   |  | 15,902.00  | 106,756.00 |
| 2. State Lottery Revenue   | 8560                                  | 26,278.00                                   |  | 8,592.00   | 34,870.00  |
| 3. Other Local Revenue   | 8600-8799                             | 0.00  |  | 0.00   | 0.00       |
| 4. Transfers from Funds of<br>Lapsed/Reorganized Districts                     | 8965                                  | 0.00  |  | 0.00   | 0.00       |
| 5. Contributions from Unrestricted<br>Resources (Total must be zero)           | 8980                                  | 0.00  |  |  | 0.00       |
| 6. Total Available<br>(Sum Lines A1 through A5)                                |                                       | 117,132.00                                  | 0.00   | 24,494.00  | 141,626.00 |
| <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                             | 5,615.00                                    |  | 8,575.00   | 14,190.00  |
| 5. a. Services and Other Operating<br>Expenditures (Resource 1100)             | 5000-5999                             | 5,285.00                                    |  |  | 5,285.00   |
| b. Services and Other Operating<br>Expenditures (Resource 6300)                | 5000-5999, except<br>5100, 5710, 5800 |   |  |  |            |
| c. Duplicating Costs for<br>Instructional Materials<br>(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<br>Offices, and Charter Schools                  | 7211,7212,7221,<br>7222,7281,7282     | 0.00  |  |  | 0.00       |
| b. To JPAs and All Others  | 7213,7223,<br>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<br>(Sum Lines B1 through B11 ) |                                       | 10,900.00                                   | 0.00   | 8,575.00   | 19,475.00  |
| <b>C. ENDING BALANCE</b><br>(Must equal Line A6 minus Line B12)                |                                       |   |  |  |            |
|  | 979Z                                  | 106,232.00                                  | 0.00   | 15,919.00  | 122,151.00 |
| <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.

| 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                            | 3,182,010.00         |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)                           | All   | All                             | 1000-7999                            | 135,169.00           |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) |   |                                 |                                      |                      |
| 1. Community Services   | All   | 5000-5999                       | 1000-7999                            | 0.00                 |
| 2. Capital Outlay   | All except 7100-7199  | All except 5000-5999            | 6000-6999                            | 384,988.00           |
| 3. Debt Service   | All   | 9100                            | 5400-5450, 5800, 7430-7439           | 31,394.00            |
| 4. Other Transfers Out  | All   | 9200                            | 7200-7299                            | 0.00                 |
| 5. Interfund Transfers Out  | All   | 9300                            | 7600-7629                            | 117,056.00           |
| 6. All Other Financing Uses   | All   | 9100                            | 7699                                 | 0.00                 |
|   |   | 9200                            | 7651                                 |                      |
| 7. Nonagency  | 7100-7199   | All except 5000-5999, 9000-9999 | 1000-7999                            | 31,120.00            |
| 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)                  |   |                                 |                                      | 564,558.00           |
| 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 | 40,926.00            |
| 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)                         |   |                                 |                                      | 2,523,209.00         |

| <b>Section II - Expenditures Per ADA</b>   |              | <b>2020-21<br/>Annual ADA/<br/>Exps. Per ADA</b> |
|--|--------------|--|
| A. Average Daily Attendance<br>(Form A, Annual ADA column, sum of lines A6 and C9)   |              | 175.35   |
| B. Expenditures per ADA (Line I.E divided by Line II.A)  |              | 14,389.56  |
| <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.) | 2,439,614.24 | 13,893.81  |
| 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)  | 2,439,614.24 | 13,893.81  |
| B. Required effort (Line A.2 times 90%)  | 2,195,652.82 | 12,504.43  |
| C. Current year expenditures (Line I.E and Line II.B)  | 2,523,209.00 | 14,389.56  |
| D. MOE deficiency amount, if any (Line B minus Line C)<br>(If negative, then zero)   | 0.00         | 0.00   |
| E. MOE determination<br>(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<br>(Line D divided by Line B)<br>(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>                 |

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<br>(Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA<br>(Form A, Lines A4 and C4) | ADA Variance Level<br>(If Budget is greater than Actuals, else N/A) | Status     |
|-----------------------------|---|---|---|------------|
| Third Prior Year (2018-19)  |   |   |   |            |
| District Regular            | 165   | 165   |   |            |
| Charter School              |   |   |   |            |
| <b>Total ADA</b>            | <b>165</b>  | <b>165</b>  | <b>0.0%</b>   | <b>Met</b> |
| Second Prior Year (2019-20) |   |   |   |            |
| District Regular            | 175   | 175   |   |            |
| Charter School              |   |   |   |            |
| <b>Total ADA</b>            | <b>175</b>  | <b>175</b>  | <b>0.0%</b>   | <b>Met</b> |
| First Prior Year (2020-21)  |   |   |   |            |
| District Regular            | 175   | 175   |   |            |
| Charter School              |   | 0   |   |            |
| <b>Total ADA</b>            | <b>175</b>  | <b>175</b>  | <b>0.0%</b>   | <b>Met</b> |
| Budget Year (2021-22)       |   |   |   |            |
| District Regular            | 175   |   |   |            |
| Charter School              | 0   |   |   |            |
| <b>Total ADA</b>            | <b>175</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<br>CBEDS Actual | Enrollment Variance Level<br>(If Budget is greater<br>than Actual, else N/A) | Status     |
|-----------------------------|--------|----------------------------|--|------------|
| Third Prior Year (2018-19)  |        |                            |  |            |
| District Regular            |        | 171                        |  |            |
| Charter School              |        |                            |  |            |
| <b>Total Enrollment</b>     |        | <b>171</b>                 | <b>0.0%</b>  | <b>Met</b> |
| Second Prior Year (2019-20) |        |                            |  |            |
| District Regular            |        | 179                        |  |            |
| Charter School              |        |                            |  |            |
| <b>Total Enrollment</b>     |        | <b>179</b>                 | <b>0.0%</b>  | <b>Met</b> |
| First Prior Year (2020-21)  |        |                            |  |            |
| District Regular            |        | 180                        |  |            |
| Charter School              |        |                            |  |            |
| <b>Total Enrollment</b>     |        | <b>180</b>                 | <b>N/A</b>   | <b>Met</b> |
| Budget Year (2021-22)       |        |                            |  |            |
| District Regular            |        | 180                        |  |            |
| Charter School              |        |                            |  |            |
| <b>Total Enrollment</b>     |        | <b>180</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<br>Estimated/Unaudited Actuals<br>(Form A, Lines A4 and C4) | Enrollment<br>CBEDS Actual<br>(Criterion 2, Item 2A) | Historical Ratio<br>of ADA to Enrollment |
|--|---|--|--|
| Third Prior Year (2018-19)   |   |  |  |
| District Regular   | 165   | 171  |  |
| Charter School   |   | 0  |  |
| <b>Total ADA/Enrollment</b>  | <b>165</b>  | <b>171</b>   | <b>96.5%</b>                             |
| Second Prior Year (2019-20)  |   |  |  |
| District Regular   | 175   | 179  |  |
| Charter School   |   |  |  |
| <b>Total ADA/Enrollment</b>  | <b>175</b>  | <b>179</b>   | <b>97.8%</b>                             |
| First Prior Year (2020-21)   |   |  |  |
| District Regular   | 175   | 181  |  |
| Charter School   | 0   |  |  |
| <b>Total ADA/Enrollment</b>  | <b>175</b>  | <b>181</b>   | <b>96.7%</b>                             |
| Historical Average Ratio:  |   |  | 97.0%                                    |
| <b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b> |   |  | <b>97.5%</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<br>Budget<br>(Form A, Lines A4 and C4) | Enrollment<br>Budget/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status     |
|-------------------------------|--|--|----------------------------|------------|
| Budget Year (2021-22)         |  |  |                            |            |
| District Regular              | 175  | 180  |                            |            |
| Charter School                | 0  |  |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>175</b>   | <b>180</b>   | <b>97.2%</b>               | <b>Met</b> |
| 1st Subsequent Year (2022-23) |  |  |                            |            |
| District Regular              | 175  |  |                            |            |
| Charter School                |  | 180  |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>175</b>   | <b>180</b>   | <b>97.2%</b>               | <b>Met</b> |
| 2nd Subsequent Year (2023-24) |  |  |                            |            |
| District Regular              | 175  | 180  |                            |            |
| Charter School                |  |  |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>175</b>   | <b>180</b>   | <b>97.2%</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<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| <b>Step 1 - Change in Population</b>  |                         |                          |                                  |                                  |
| a. ADA (Funded)<br>(Form A, lines A6 and C4)  | 175.35                  | 175.35                   | 175.35                           | 175.35                           |
| b. Prior Year ADA (Funded)  |                         | 175.35                   | 175.35                           | 175.35                           |
| c. Difference (Step 1a minus Step 1b)   |                         | 0.00                     | 0.00                             | 0.00                             |
| d. Percent Change Due to Population<br>(Step 1c divided by Step 1b)                     |                         | 0.00%                    | 0.00%                            | 0.00%                            |
| <b>Step 2 - Change in Funding Level</b>   |                         |                          |                                  |                                  |
| a. Prior Year LCFF Funding  |                         | 1,768,091.00             | 1,848,724.00                     | 1,897,836.00                     |
| b1. COLA percentage   |                         | 5.07%                    | 2.98%                            | 3.05%                            |
| b2. COLA amount (proxy for purposes of this criterion)                                  |                         | 89,642.21                | 55,091.98                        | 57,884.00                        |
| c. Percent Change Due to Funding Level<br>(Step 2b2 divided by Step 2a)                 |                         | 5.07%                    | 2.98%                            | 3.05%                            |
| <b>Step 3 - Total Change in Population and Funding Level<br/>(Step 1d plus Step 2c)</b> |                         | 5.07%                    | 2.98%                            | 3.05%                            |
| <b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>                                   |                         | <b>4.07% to 6.07%</b>    | <b>1.98% to 3.98%</b>            | <b>2.05% to 4.05%</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<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes<br>(Form 01, Objects 8021 - 8089)                      | 442,066.00              | 442,066.00               | 442,066.00                       | 442,066.00                       |
| Percent Change from Previous Year   |                         | N/A                      | N/A                              | N/A                              |
| <b>Basic Aid Standard<br/>(percent change from<br/>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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| <b>Necessary Small School Standard<br/>(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<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue<br>(Fund 01, Objects 8011, 8012, 8020-8089) | 2,176,175.00            | 2,256,808.00             | 2,305,920.00                     | 2,357,937.00                     |
| District's Projected Change in LCFF Revenue:             |                         | 3.71%                    | 2.18%                            | 2.26%                            |
| <b>LCFF Revenue Standard:</b>                            |                         | <b>4.07% to 6.07%</b>    | <b>1.98% to 3.98%</b>            | <b>2.05% to 4.05%</b>            |
| <b>Status:</b>   |                         | Not Met                  | Met                              | 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 district's LCFF revenue is being projected with a 5.07% COLA compared to 0% COLA in 20-21.

**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<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)               | Total Expenditures<br>(Form 01, Objects 1000-7499) |  |
| Third Prior Year (2018-19)  | 1,645,852.94  | 2,116,628.24                                       | 77.8%  |
| Second Prior Year (2019-20) | 1,774,021.33  | 2,217,400.91                                       | 80.0%  |
| First Prior Year (2020-21)  | 1,840,087.00  | 2,571,843.00                                       | 71.5%  |
| Historical Average Ratio:   |   |  | 76.4%  |

| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4):  | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| District's Salaries and Benefits Standard<br>(historical average ratio, plus/minus the greater<br>of 3% or the district's reserve standard percentage): | 5.0%                     | 5.0%                             | 5.0%                             |
|   | <b>71.4% to 81.4%</b>    | <b>71.4% to 81.4%</b>            | <b>71.4% to 81.4%</b>            |

**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<br>(Resources 0000-1999)                                   |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status  |
|-------------------------------|--|--|--|---------|
|                               | Salaries and Benefits<br>(Form 01, Objects 1000-3999)<br>(Form MYP, Lines B1-B3) | Total Expenditures<br>(Form 01, Objects 1000-7499)<br>(Form MYP, Lines B1-B8, B10) |  |         |
| Budget Year (2021-22)         | 1,901,371.00   | 2,367,840.00   | 80.3%  | Met     |
| 1st Subsequent Year (2022-23) | 2,002,902.00   | 2,397,494.00   | 83.5%  | Not Met |
| 2nd Subsequent Year (2023-24) | 2,011,295.00   | 2,435,036.00   | 82.6%  | Not Met |

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

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

- 1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

The district had budgeted salaries and a 3% off the salary schedule increase in 21-22 using one-time restricted funds. These budgeted expenditures were moved to unrestricted in fiscal year 22-23. The district also increased their budget in 23-24 fiscal year to purchase science curriculum.

**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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level<br>(Criterion 4A1, Step 3):                             | 5.07%                    | 2.98%                            | 3.05%                            |
| <b>2. District's Other Revenues and Expenditures<br/>Standard Percentage Range (Line 1, plus/minus 10%):</b> | <b>-4.93% to 15.07%</b>  | <b>-7.02% to 12.98%</b>          | <b>-6.95% to 13.05%</b>          |
| 3. District's Other Revenues and Expenditures<br>Explanation Percentage Range (Line 1, plus/minus 5%):       | .07% to 10.07%           | -2.02% to 7.98%                  | -1.95% to 8.05%                  |

**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<br>Over Previous Year | Change Is Outside<br>Explanation Range |
|---|------------|--------------------------------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b> |            |                                      |  |
| First Prior Year (2020-21)  | 138,595.00 |                                      |  |
| Budget Year (2021-22)   | 33,635.00  | -75.73%                              | Yes                                    |
| 1st Subsequent Year (2022-23)   | 33,635.00  | 0.00%                                | No                                     |
| 2nd Subsequent Year (2023-24)   | 33,635.00  | 0.00%                                | No                                     |

**Explanation:**  
(required if Yes)

The district received \$102,292 in one-time COVID-19 federal funds in 20-21 such as ESSER I and ESSER II, GEER, and CoronaVirus Relief (CRF) that were removed in 21-22.

|   |            |         |     |
|---|------------|---------|-----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b> |            |         |     |
| First Prior Year (2020-21)  | 313,693.00 |         |     |
| Budget Year (2021-22)   | 209,005.00 | -33.37% | Yes |
| 1st Subsequent Year (2022-23)   | 176,055.00 | -15.77% | Yes |
| 2nd Subsequent Year (2023-24)   | 176,055.00 | 0.00%   | No  |

**Explanation:**  
(required if Yes)

The district received \$142,411 in one-time COVID-19 state funds in 20-21 such as Prop98, In-Person Instruction Grant, Expanded Learning Opportunity (ELO) grant, and Expanded Learning Opportunity for Paraprofessionals grant that were removed in 21-22. The difference between 21-22 and 22-23 fiscal year is the balance of the In-Person Instruction Grant that was budgeted in 21-22 only.

|   |            |        |     |
|---|------------|--------|-----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b> |            |        |     |
| First Prior Year (2020-21)  | 608,687.00 |        |     |
| Budget Year (2021-22)   | 606,564.00 | -0.35% | Yes |
| 1st Subsequent Year (2022-23)   | 601,055.00 | -0.91% | No  |
| 2nd Subsequent Year (2023-24)   | 601,055.00 | 0.00%  | No  |

**Explanation:**  
(required if Yes)

The district received a one-time "Keys to Quality Site" grant in 20-21 that was removed in 21-22.

|  |            |         |     |
|--|------------|---------|-----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b> |            |         |     |
| First Prior Year (2020-21)   | 192,505.00 |         |     |
| Budget Year (2021-22)  | 106,476.00 | -44.69% | Yes |
| 1st Subsequent Year (2022-23)  | 111,188.00 | 4.43%   | No  |
| 2nd Subsequent Year (2023-24)  | 177,080.00 | 59.26%  | Yes |

**Explanation:**  
(required if Yes)

The district had one-time COVID-19 related expenditures in 20-21 that were removed in 21-22. The district is also budgeting \$70,000 in 23-24 to purchase science curriculum.

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

|                               |            |         |     |
|-------------------------------|------------|---------|-----|
| First Prior Year (2020-21)    | 356,190.00 |         |     |
| Budget Year (2021-22)         | 353,224.00 | -0.83%  | Yes |
| 1st Subsequent Year (2022-23) | 291,685.00 | -17.42% | Yes |
| 2nd Subsequent Year (2023-24) | 297,140.00 | 1.87%   | No  |

**Explanation:**  
(required if Yes)

Between 21-22 and 22-23, the district removed one-time COVID-19 expenditures that were budgeted in 21-22. The district also decreased the PGE budget due to having the new solar project completed in 20-21.

**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)  | 1,060,975.00 |                                   |         |
| Budget Year (2021-22)   | 849,204.00   | -19.96%                           | Not Met |
| 1st Subsequent Year (2022-23)   | 810,745.00   | -4.53%                            | Met     |
| 2nd Subsequent Year (2023-24)   | 810,745.00   | 0.00%                             | Met     |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b> |              |                                   |         |
| First Prior Year (2020-21)  | 548,695.00   |                                   |         |
| Budget Year (2021-22)   | 459,700.00   | -16.22%                           | Not Met |
| 1st Subsequent Year (2022-23)   | 402,873.00   | -12.36%                           | Not Met |
| 2nd Subsequent Year (2023-24)   | 474,220.00   | 17.71%                            | Not 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 district received \$102,292 in one-time COVID-19 federal funds in 20-21 such as ESSER I and ESSER II, GEER, and CoronaVirus Relief (CRF) that were removed in 21-22.

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

The district received \$142,411 in one-time COVID-19 state funds in 20-21 such as Prop98, In-Person Instruction Grant, Expanded Learning Opportunity (ELO) grant, and Expanded Learning Opportunity for Paraprofessionals grant that were removed in 21-22. The difference between 21-22 and 22-23 fiscal year is the balance of the In-Person Instruction Grant that was budgeted in 21-22 only.

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

The district received a one-time "Keys to Quality Site" grant in 20-21 that was removed in 21-22.

- 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)

The district had one-time COVID-19 related expenditures in 20-21 that were removed in 21-22. The district is also budgeting \$70,000 in 23-24 to purchase science curriculum.

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

Between 21-22 and 22-23, the district removed one-time COVID-19 expenditures that were budgeted in 21-22. The district also decreased the PGE budget due to having the new solar project completed in 20-21.

**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) | 2,797,257.00 |   |   |         |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)  | 0.00         | 3% Required<br>Minimum Contribution<br>(Line 2c times 3%) | Budgeted Contribution <sup>1</sup><br>to the Ongoing and Major<br>Maintenance Account | Status  |
| c. Net Budgeted Expenditures and Other Financing Uses  | 2,797,257.00 | 83,917.71   | 42,660.00   | 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:

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

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

**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<br>(2018-19) | Second Prior Year<br>(2019-20) | First Prior Year<br>(2020-21) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999)   |                               |                                |                               |
| a. Stabilization Arrangements<br>(Funds 01 and 17, Object 9750)   | 0.00                          | 0.00                           | 0.00                          |
| b. Reserve for Economic Uncertainties<br>(Funds 01 and 17, Object 9789)   | 531,271.38                    | 519,329.47                     | 477,302.00                    |
| c. Unassigned/Unappropriated<br>(Funds 01 and 17, Object 9790)  | 133,043.71                    | 551,481.56                     | 283,445.00                    |
| d. Negative General Fund Ending Balances in Restricted<br>Resources (Fund 01, Object 979Z, if negative, for each of<br>resources 2000-9999) | 0.00                          | (3,618.47)                     | (1.00)                        |
| e. Available Reserves (Lines 1a through 1d)   | 664,315.09                    | 1,067,192.56                   | 760,746.00                    |
| 2. Expenditures and Other Financing Uses  |                               |                                |                               |
| a. District's Total Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999)   | 2,656,356.88                  | 2,596,647.35                   | 3,182,010.00                  |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources<br>3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)        |                               |                                | 0.00                          |
| c. Total Expenditures and Other Financing Uses<br>(Line 2a plus Line 2b)  | 2,656,356.88                  | 2,596,647.35                   | 3,182,010.00                  |
| 3. District's Available Reserve Percentage<br>(Line 1e divided by Line 2c)  | 25.0%                         | 41.1%                          | 23.9%                         |
| <b>District's Deficit Spending Standard Percentage Levels<br/>(Line 3 times 1/3):</b>   | <b>8.3%</b>                   | <b>13.7%</b>                   | <b>8.0%</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<br>Unrestricted Fund Balance<br>(Form 01, Section E) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 01, Objects 1000-7999) | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status  |
|--|--|---|---|---------|
| Third Prior Year (2018-19)               | (114,151.56)   | 2,150,687.82  | 5.3%  | Met     |
| Second Prior Year (2019-20)              | 69,759.71  | 2,272,051.48  | N/A   | Met     |
| First Prior Year (2020-21)               | (455,380.00)   | 2,688,899.00  | 16.9%   | Not Met |
| Budget Year (2021-22) (Information only) | (108,310.00)   | 2,442,247.00  |   |         |

**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><br>(Form 01, Line F1e, Unrestricted Column) |                             | Beginning Fund Balance<br>Variance Level | Status |
|--|--|-----------------------------|--|--------|
|  | Original Budget  | Estimated/Unaudited Actuals | (If overestimated, else N/A)             |        |
| Third Prior Year (2018-19)               | 1,209,243.82   | 1,208,536.65                | 0.1%                                     | Met    |
| Second Prior Year (2019-20)              | 999,810.65   | 1,130,121.32                | N/A                                      | Met    |
| First Prior Year (2020-21)               | 882,922.00   | 1,474,733.00                | N/A                                      | Met    |
| Budget Year (2021-22) (Information only) | 1,019,353.00   |                             |  |        |

<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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.) | 175                      | 175                              | 175                              |
| <b>District's Reserve Standard Percentage Level:</b>  | <b>5%</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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds<br>(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 0.00                     | 0.00                             | 0.00                             |

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

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

|   | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999) (Form MYP, Line B11)       | 2,874,081.00             | 2,800,579.00                     | 2,882,309.00                     |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00                     | 0.00                             | 0.00                             |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 2,874,081.00             | 2,800,579.00                     | 2,882,309.00                     |
| 4. Reserve Standard Percentage Level  | 5%                       | 5%                               | 5%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 143,704.05               | 140,028.95                       | 144,115.45                       |
| 6. Reserve Standard - by Amount<br>(\$71,000 for districts with 0 to 1,000 ADA, else 0)             | 71,000.00                | 71,000.00                        | 71,000.00                        |
| 7. <b>District's Reserve Standard<br/>(Greater of Line B5 or Line B6)</b>                           | <b>143,704.05</b>        | <b>140,028.95</b>                | <b>144,115.45</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<br>(Unrestricted resources 0000-1999 except Line 4):   | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYP, Line E1a)  | 0.00                     | 0.00                             | 0.00                             |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b)  | 431,112.00               | 420,087.00                       | 432,346.00                       |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYP, Line E1c)  | 218,395.00               | 137,421.00                       | 42,525.00                        |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYP, Line E1d) | (1.00)                   | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYP, Line E2a)  | 0.00                     |                                  |                                  |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b)  | 0.00                     |                                  |                                  |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c)  | 0.00                     |                                  |                                  |
| 8. District's Budgeted Reserve Amount<br>(Lines C1 thru C7)  | 649,506.00               | 557,508.00                       | 474,871.00                       |
| 9. District's Budgeted Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 22.60%                   | 19.91%                           | 16.48%                           |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>  | <b>143,704.05</b>        | <b>140,028.95</b>                | <b>144,115.45</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)  | (141,677.00) |                  |                |         |
| Budget Year (2021-22)   | (120,895.00) | (20,782.00)      | -14.7%         | Not Met |
| 1st Subsequent Year (2022-23)   | (123,357.00) | 2,462.00         | 2.0%           | Met     |
| 2nd Subsequent Year (2023-24)   | (128,470.00) | 5,113.00         | 4.1%           | 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)  | 117,056.00   |                  |                |         |
| Budget Year (2021-22)   | 74,407.00    | (42,649.00)      | -36.4%         | Not Met |
| 1st Subsequent Year (2022-23)   | 74,407.00    | 0.00             | 0.0%           | Met     |
| 2nd Subsequent Year (2023-24)   | 74,407.00    | 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) The district is projecting to have a decrease in their total excess cost for special ed, which would lower their contribution from unrestricted.

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

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

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

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

In 21-22, the district is projecting to go back to normal operation of the after school program, preschool and cafeteria, which would increase their local revenue and decrease the required contribution from their fund 01 to fund 12 and 13.

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)

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                        | 11                   | Fund 1 8011                          | 01-0000-0-7438/7439         | 322,812                              |
| Certificates of Participation |                      |                                      |                             |                                      |
| 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>      |                      |                            |                             | 322,812                              |

| Type of Commitment (continued) | Prior Year (2020-21) Annual Payment (P & I) | Budget Year (2021-22) Annual Payment (P & I) | 1st Subsequent Year (2022-23) Annual Payment (P & I) | 2nd Subsequent Year (2023-24) Annual Payment (P & I) |
|--------------------------------|---|--|--|--|
| Leases                         | 31,393                                      | 32,661                                       | 33,973   | 35,330   |
| 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) Annual Payment (P & I) | Budget Year (2021-22) Annual Payment (P & I) | 1st Subsequent Year (2022-23) Annual Payment (P & I) | 2nd Subsequent Year (2023-24) Annual Payment (P & I) |
|--|---|--|--|--|
|  |   |  |  |  |
|  |   |  |  |  |
|  |   |  |  |  |
| <b>Total Annual Payments:</b>  | 31,393                                      | 32,661                                       | 33,973   | 35,330   |
| <b>Has total annual payment increased over prior year (2020-21)?</b> |   | <b>Yes</b>                                   | <b>Yes</b>   | <b>Yes</b>   |

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

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

The district entered into a lease agreement in March of 2020 for the purpose of the purchase and installation of a ground mounted solar system. The district anticipates a cost savings from its utilities costs.

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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 |
|--|---------------------|-------------------|
|  |                     |                   |

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)  | 0.00 |
| 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 |      |

5. OPEB Contributions

|  | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| 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) | 0.00                     |                                  |                                  |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  |                          |                                  |                                  |
| d. Number of retirees receiving OPEB benefits  |                          |                                  |                                  |

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

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

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

|    |
|----|
| No |
|----|

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

|  |
|--|
|  |
|--|

3. Self-Insurance Liabilities

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

|  |
|--|
|  |
|  |

4. Self-Insurance Contributions

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

|  | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(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)<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 10.0                                  | 10.0                     | 10.0                             | 10.0                             |

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

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

|    |
|----|
| No |
|----|

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.

|   |
|---|
| The district does not have an organized labor union association. The increases in salary for all teachers are approved by the district's board. |
|---|

Negotiations Settled

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

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

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?  
If Yes, date of budget revision board adoption:

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

| 5. Salary settlement:   | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the budget and multiyear projections (MYPs)? |                          |                                  |                                  |

| <b>One Year Agreement</b>                   | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| Total cost of salary settlement             |                          |                                  |                                  |
| % change in salary schedule from prior year |                          |                                  |                                  |

| <b>Multiyear Agreement</b>   | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| 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

|       |
|-------|
| 6,978 |
|-------|

7. Amount included for any tentative salary schedule increases

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| 0                        | 0                                | 0                                |

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

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
| 116,873                  | 116,873                          | 116,873                          |
| 80.0%                    | 80.0%                            | 80.0%                            |

**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:

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

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

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 9,331                    | 7,071                            | 7,857                            |
| 1.7%                     | 1.4%                             | 1.4%                             |

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

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
| 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.):

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**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)<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 15.6                                  | 15.6                     | 15.6                             | 15.6                             |

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

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

|    |
|----|
| No |
|----|

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.

|   |
|---|
| The district does not have an organized labor union association. The increases in salary for all classified staff are approved by the district's board. |
|---|

Negotiations Settled

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

|  |
|--|
|  |
|--|

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

|  |
|--|
|  |
|--|

If Yes, date of Superintendent and CBO certification:

|  |
|--|
|  |
|--|

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

|  |
|--|
|  |
|--|

If Yes, date of budget revision board adoption:

|  |
|--|
|  |
|--|

4. Period covered by the agreement:

Begin Date:

|  |
|--|
|  |
|--|

End Date:

|  |
|--|
|  |
|--|

5. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

**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

|       |
|-------|
| 8,124 |
|-------|

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

7. Amount included for any tentative salary schedule increases

|   |   |   |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

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

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
| 123,697                  | 123,697                          | 123,697                          |
| 78.0%                    | 78.0%                            | 78.0%                            |

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

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

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

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

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 9,239                    | 7,372                            | 5,882                            |
| 1.6%                     | 1.3%                             | 1.0%                             |

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

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
| No                       | No                               | No                               |

**Classified (Non-management) - Other**

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

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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)<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 2.0                                   | 2.0                      | 2.0                              | 2.0                              |

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

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

n/a

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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| 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")          |                          |                                  |                                  |

**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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| Amount included for any tentative salary schedule increases |                          |                                  |                                  |

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

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

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

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

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

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

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

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

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

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

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

|     |
|-----|
| Yes |
|-----|

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

|              |
|--------------|
| Jun 14, 2021 |
|--------------|

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

|     |
|-----|
| Yes |
|-----|

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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.

- |   |                                 |
|---|---------------------------------|
| <b>A1.</b> Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?   | <input type="text" value="No"/> |
| <b>A2.</b> Is the system of personnel position control independent from the payroll system?   | <input type="text" value="No"/> |
| <b>A3.</b> 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)   | <input type="text" value="No"/> |
| <b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?  | <input type="text" value="No"/> |
| <b>A5.</b> 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? | <input type="text" value="No"/> |
| <b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="No"/> |
| <b>A7.</b> Is the district's financial system independent of the county office system?  | <input type="text" value="No"/> |
| <b>A8.</b> 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)   | <input type="text" value="No"/> |
| <b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <input type="text" value="No"/> |

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

**Comments:**  
(optional)

The district approved the hiring of the new superintendent to fill the position that will be vacant as of July 1, 2021. This budget does not reflect any changes in salary in 21-22 or the two out-years. Any changes needed to reflect the new superintendent and vice principal salaries will be made at first interim.

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**End of School District Budget Criteria and Standards Review**

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| Description   | Direct Costs - Interfund |                    | Indirect Costs - Interfund |                    | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
|   | Transfers In 5750        | Transfers Out 5750 | Transfers In 7350          | Transfers Out 7350 |                                  |                                   |                           |                         |
| 01 GENERAL FUND                                       |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 117,056.00                        |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND              |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 11 ADULT EDUCATION FUND                               |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 12 CHILD DEVELOPMENT FUND                             |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 76,130.00                        | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 40,926.00                        | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 19 FOUNDATION SPECIAL REVENUE FUND                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 21 BUILDING FUND                                      |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 25 CAPITAL FACILITIES FUND                            |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 35 COUNTY SCHOOL FACILITIES FUND                      |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 51 BOND INTEREST AND REDEMPTION FUND                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 53 TAX OVERRIDE FUND                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 56 DEBT SERVICE FUND                                  |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    | 0.00                             | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |
| 57 FOUNDATION PERMANENT FUND                          |                          |                    |                            |                    |                                  |                                   |                           |                         |
| Expenditure Detail                                    | 0.00                     | 0.00               | 0.00                       | 0.00               |                                  |                                   |                           |                         |
| Other Sources/Uses Detail                             |                          |                    |                            |                    |                                  | 0.00                              |                           |                         |
| Fund Reconciliation                                   |                          |                    |                            |                    |                                  |                                   | 0.00                      | 0.00                    |



| Description                              | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 61 CAFETERIA ENTERPRISE FUND             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 62 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 63 OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 66 WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 67 SELF-INSURANCE FUND                   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 71 RETIREE BENEFIT FUND                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 76 WARRANT/PASS-THROUGH FUND             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 95 STUDENT BODY FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| <b>TOTALS</b>                            | <b>0.00</b>              | <b>0.00</b>           | <b>0.00</b>                | <b>0.00</b>           | <b>117,056.00</b>                      | <b>117,056.00</b>                       | <b>0.00</b>                     | <b>0.00</b>                   |

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

| Description   | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund Transfers In<br>8900-8929 | Interfund Transfers Out<br>7600-7629 | Due From Other Funds<br>9310 | Due To Other Funds<br>9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|-------------------------------------|--------------------------------------|------------------------------|----------------------------|
|   | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |                                     |                                      |                              |                            |
| 01 GENERAL FUND                                       |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 74,407.00                            |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND              |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 11 ADULT EDUCATION FUND                               |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 12 CHILD DEVELOPMENT FUND                             |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 44,824.00                           | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 29,583.00                           | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 19 FOUNDATION SPECIAL REVENUE FUND                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       |                                     | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 21 BUILDING FUND                                      |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 25 CAPITAL FACILITIES FUND                            |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND          |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 35 COUNTY SCHOOL FACILITIES FUND                      |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS          |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 51 BOND INTEREST AND REDEMPTION FUND                  |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS          |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 53 TAX OVERRIDE FUND                                  |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 56 DEBT SERVICE FUND                                  |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |
| 57 FOUNDATION PERMANENT FUND                          |                          |                       |                            |                       |                                     |                                      |                              |                            |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                                     |                                      |                              |                            |
| Other Sources/Uses Detail                             |                          |                       |                            |                       |                                     | 0.00                                 |                              |                            |
| Fund Reconciliation                                   |                          |                       |                            |                       |                                     |                                      |                              |                            |

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

| Description                              | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 61 CAFETERIA ENTERPRISE FUND             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 62 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 63 OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 66 WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 67 SELF-INSURANCE FUND                   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 71 RETIREE BENEFIT FUND                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 76 WARRANT/PASS-THROUGH FUND             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 95 STUDENT BODY FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| <b>TOTALS</b>                            | <b>0.00</b>              | <b>0.00</b>           | <b>0.00</b>                | <b>0.00</b>           | <b>74,407.00</b>                       | <b>74,407.00</b>                        |                                 |                               |

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51-71407-0000000

July 1 Budget  
2020-21 Estimated Actuals  
Technical Review Checks

Marcum-Illinois Union Elementary

Sutter County

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

SACS2021 Financial Reporting Software - 2021.1.0  
5/24/2021 4:21:02 PM

51-71407-0000000

July 1 Budget  
2021-22 Budget  
Technical Review Checks

Marcum-Illinois Union Elementary

Sutter County

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Checks Completed.