

AGENDA FOR THE MEETING OF THE GOVERNING BOARD OF
THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

June 22, 2021

5:00pm CLOSED Session

Regular Session immediately follows the 6:00pm meeting of the Sierra County Board of Education

Downieville: Downieville School, 130 School St, Downieville CA 95936

Zoom: <https://us02web.zoom.us/j/89750049344>

Phone dial-in: 669-900-9128 **Webinar ID:** 897 5004 9344
(Press *6 to unmute)

*Any individual who requires disability-related accommodations or modifications including auxiliary aids and services in order to participate in the Board meeting should contact the Superintendent or designee in writing.
Public inspection of agenda documents that are distributed to the Board less than 72 hours before the meeting, will be made available at Sierra County Office of Education, Room 3, 109 Beckwith Road, Loyalton, CA, 96118, and posted with the online agenda at <http://www.sierracountyofficeofeducation.org> (Government Code 54957.5).*

A. CALL TO ORDER

Please be advised that this meeting will be recorded.

B. ROLL CALL

C. APPROVAL OF AGENDA

D. PUBLIC COMMENT FOR CLOSED SESSION

At this time, the meeting opens for any public comments regarding the Closed Session items.

E. CLOSED SESSION

The Board of Trustees, Superintendent James Berardi and Business Manager Nona Griesert will move into Closed Session to discuss the following item(s):

1. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator for the Board: James Berardi, Superintendent

Employee Organizations:

Unrepresented Employees: Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK

G. 6:00PM – RECESS TO THE SIERRA COUNTY BOARD OF EDUCATION MEETING

H. RECONVENE THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD MEETING

I. REPORT OUT FROM CLOSED SESSION

J. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. Public informational meeting on Expanded Learning Opportunities Grant
- b. Facilities
- c. Sierraville School site
- d. Technology Audit
- e. Curriculum updates (BP & AR 6161.1)**
- f. Most Recent Inter-District Variance Requests (see table below)

New/Renewal	School Year	Grade Entering	District of Residence	Receiving District	Reason Given by Requestor	Backup Documentation Received?
Renewal	2021-22	10	Washoe	SPJUSD	Continue education with LHS	n/a
Renewal	2021-22	5	SPJUSD	Tahoe-Truckee Unified	Parent works in Truckee	Yes
Renewal	2021-22	9	SPJUSD	Tahoe-Truckee Unified	Parent works in Truckee	Yes
Renewal	2021-22	Adult (IEP)	SPJUSD	Tahoe-Truckee Unified	Parent works in Truckee	Yes

2. Business Report

- a. Letter received from the California Department of Education confirming positive certification for the 2020-2021 Second Interim Reports^^
- b. Account Object Summary-Balance from 07/01/2020 to 05/31/2021**
- c. Ninth Month Enrollments for the 2020-2021 School Year**

3. Staff Reports (5 minutes)

4. SPTA Report (5 minutes)

5. Board Member Reports (5 minutes)

6. Public Comment – This is an opportunity for members of the public to directly address the governing board on any item of interest that is within the subject matter jurisdiction of the governing board whether or not it is listed on the agenda. Three (3) minutes may be allotted to each speaker and a maximum of twenty (20) minutes to each subject matter. (Education Code [35145.5](#); Bylaw 9322; Government Code [54954.3](#))

K. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held May 11, 2021**
2. Approval of minutes for the Special Board Meeting held May 26, 2021**
3. Approval of minutes for the Special Board Meeting held June 10, 2021**
4. Approval of Board Report-Checks Dated 05/01/2021 through 05/31/2021**
5. Authorization for Superintendent to enter into agreement with School Services of California for the 2021-2022 Fiscal Year, Contract 2022-002D**

L. ACTION ITEMS

1. New Business

- a. Authorization for Superintendent to enter into agreement with Beacon Results for Strategic Planning Services in 2021, Contract 2022-003D^^
- b. Adoption of Resolution No. 22-002D, Intent to withdraw from Schools Excess Liability Fund JPA**
ROLL CALL VOTE
- c. Approval of California Department of Education Form J-13A for 2020-2021 Request for Allowance of Attendance Due to Emergency Conditions**
- d. Approval of the Tentative Agreement for Sierra-Plumas Teachers Association, 2020-2021 Negotiations^^
- e. Approval of the Completion of Bargaining for the Sierra-Plumas Teachers Association, 2020-2021 Negotiations^^
- f. Approval of the Tentative Agreement for Administrative Employees, 2020-2021 Negotiations^^
- g. Approval of the Completion of Bargaining for the Administrative Employees, 2020-2021 Negotiations^^
- h. Approval of the Tentative Agreement for Classified Employees, 2020-2021 Negotiations^^

- i. Approval of the Completion of Bargaining for the Classified Employees, 2020-2021 Negotiations^^
- j. Approval of the Tentative Agreement for Classified Management, 2020-2021 Negotiations**
- k. Approval of the Completion of Bargaining for the Classified Management, 2020-2021 Negotiations**
- l. Adoption of Resolution No. 21-018D, Recognition of Lynn Fillo*
ROLL CALL VOTE
- m. Adoption of Resolution No. 21-019D, Recognition of Susan Baker*
ROLL CALL VOTE
- n. Adoption of Resolution No. 21-020D, Recognition of Ann Fisher*
ROLL CALL VOTE
- o. Approval of assignment of Rudy Hoyos, Loyalton High School, 2020-2021 Baseball Coach
- p. Approval of resignation for Thomas Jones, Principal/Site Administrator, Loyalton High School, 1.0 FTE, effective June 30, 2021**
- q. Authorization to fill, Principal/Site Administrator, Loyalton High School, 1.0 FTE
- r. Approval of assignment of Megan Meschery, Principal/Site Administrator, Loyalton High School, 1.0 FTE, effective July 1, 2021
- s. Approval of assignment of Niecea Freeman, Teacher, Downieville High School, 1.0 FTE, effective August 23, 2021
- t. Approval of reinstating the District-Wide Intervention Teacher position ongoing**
- u. Approval of Extra Duty Assignments and Stipends for 2021-2022^^
- v. Approval of the 2021-2022 Budget and the Criteria & Standards Report**
The proposed budget will be available for public inspection at the Sierra-Plumas Joint Unified School District Office, 109 Beckwith Road, Room 3, Loyalton, California, three days prior to the board meeting between the hours of 8:00 a.m. and 4:30 p.m.

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

- w. 5116.1—Intradistrict Open Enrollment
 1. Board Policy, *annual review^^*
 2. Administrative Regulation, *annual review^^*
 3. Exhibit, *annual review^^*
- x. 6145—Extracurricular and Cocurricular Activities
 1. Board Policy, *annual review^^*
 2. Administrative Regulation, *annual review^^*

M. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on July 13, 2021 at Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118, beginning with Closed Session as needed at 5:00pm. The Regular Board Meeting immediately follows the 6:00pm meeting of the Sierra County Board of Education. Zoom videoconferencing will also be available.
2. Suggested Agenda Items

N. ADJOURN



James Berardi, Superintendent

** enclosed

* handout

^^ County agenda backup

Policy 6161.1: Selection And Evaluation Of Instructional Materials

Status: ADOPTED

Original Adopted Date: 04/10/2007 | **Last Revised Date:** 12/14/2020 | **Last Reviewed Date:** 12/14/2020

The Board of Education desires that district instructional materials, as a whole, present a broad spectrum of knowledge and viewpoints, reflect and value society's diversity, and enhance instructors' ability to educate all students through the use of multiple teaching strategies and technologies. The Board shall adopt instructional materials based on a determination that such materials are an effective learning resource to help students achieve grade-level competency and that the materials meet criteria specified in law. Textbooks, technology-based materials, and other educational materials shall be aligned with academic content standards and the district's curriculum to ensure that they effectively support the district's adopted courses of study.

The Board shall select instructional materials for use in grades K-8 that have been approved by the State Board of Education (SBE) or that have, during the district's review process, been determined to be aligned with the state academic content standards adopted by SBE. (Education Code 60200, 60210)

The Board shall adopt instructional materials for grades 9-12 upon determining that the materials meet the criteria specified in law and the accompanying administrative regulation. (Education Code 60400)

In selecting or adopting instructional materials, the Board shall consider the recommendation of the Superintendent or designee and/or an advisory committee established to review the materials.

Public Hearing on Sufficiency of Instructional Materials

The Board shall annually conduct one or more public hearings on the sufficiency of the district's instructional materials, including textbooks, technology-based materials, other educational materials, and tests. Technology-based materials include, but are not limited to, software programs, video disks, compact disks, optical disks, video and audio tapes, lesson plans, databases, and the electronic equipment required to make use of those materials by students and teachers as a learning resource. (Education Code 60010, 60119)

The hearing shall be held on or before the end of the eighth week from the first day students attend school for that year. (Education Code 60119)

The Board encourages participation by parents/guardians, teachers, interested community members, and bargaining unit leaders at the hearing. Ten days prior to the hearing, the Superintendent or designee shall post a notice in three public places within the district containing the time, place, and purpose of the hearing. The hearing shall not take place during or immediately following school hours. (Education Code 60119)

At the hearing(s), the Board shall determine, through a resolution, whether each student in each school, including each English learner, has sufficient textbooks or other instructional materials that are aligned to the content standards adopted by SBE and consistent with the content and cycles of the curriculum framework adopted by SBE in each of the following subjects: (Education Code 60119)

1. Mathematics
2. Science
3. History-social science
4. English language arts, including the English language development component of an adopted program
5. World language
6. Health

The Board shall also determine the availability of science laboratory equipment, as applicable to science laboratory courses offered in grades 9-12. (Education Code 60119)

In making these determinations, the Board shall consider whether each student has sufficient textbooks or other instructional materials to use in class and to take home. This does not require that each student have two sets of materials. However, materials shall not be considered sufficient if they are photocopied sheets from only a portion of

a textbook or instructional materials copied to address a shortage. (Education Code 60119)

If materials are in a digital format, they shall be considered sufficient as long as each student, at a minimum, has and can access the same materials in the class and to take home as all other students in the same class or course in the district, and has the ability to use and access them at home. (Education Code 60119)

If the Board determines that there are insufficient textbooks or other instructional materials, the district shall provide information to classroom teachers and to the public setting forth, for each school in which an insufficiency exists, the percentage of students who lack sufficient standards-aligned textbooks or instructional materials in each subject area and the reasons that each student does not have sufficient textbooks or instructional materials. The Board shall take any action to ensure that each student has sufficient materials within two months of the beginning of the school year in which the determination is made. (Education Code 60119)

The degree to which every student has sufficient access to standards-aligned instructional materials shall be included in the district's local control and accountability plan. (Education Code 52060)

Complaints

Complaints concerning instructional materials shall be handled in accordance with BP/AR 1312.2 - Complaints Concerning Instructional Materials or AR 1312.4 - Williams Uniform Complaint Procedures, as applicable.

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

5 CCR 9505-9530

Ed. Code 1240

Ed. Code 220

Ed. Code 33050-33053

Ed. Code 33126

Ed. Code 35272

Ed. Code 44805

Ed. Code 49415

Ed. Code 51501

Ed. Code 52060-52077

Ed. Code 60000-60005

Ed. Code 60010

Ed. Code 60040-60052

Ed. Code 60060-60063.5

Ed. Code 60070-60076

Ed. Code 60110-60115

Ed. Code 60119

Ed. Code 60200-60210

Ed. Code 60226

Ed. Code 60350-60352

Ed. Code 60400-60411

Ed. Code 60510-60511

Ed. Code 60605

Description

Instructional materials

County superintendent of schools, duties - <https://simbli.eboardsolutions.com/SU/zxiNblNKXQ1Z3w2H1beZIA==>

Prohibition of discrimination

General waiver authority

School accountability report card

Education and athletic materials

Enforcement of course of studies; use of textbooks, rules and regulations

Maximum textbook weight

Nondiscriminatory subject matter

Local control and accountability plan

Instructional materials, legislative intent

Instructional materials, definition

Requirements for instructional materials

Requirements for publishers and manufacturers

Prohibited acts (re instructional materials)

Instructional materials on alcohol and drug education

Hearing on sufficiency of instructional materials

Elementary school materials

Requirements for publishers and manufacturers

Core reading program instructional materials

High school textbooks

Donation for sale of obsolete instructional materials

State-adopted content and performance standards in core curricular areas

Ed. Code 60605.8	California Assessment of Academic Achievement; Academic Content Standards Commission
Ed. Code 60605.86-60605.88	Supplemental instructional materials aligned with Common Core State Standards

Management Resources References

Description

California Department of Education Publication	01-05 Guidelines for Piloting Textbooks and Instructional Materials, rev. January 2015
Website	AASA The School Superintendents Association - https://simbli.eboardsolutions.com/SU/MOaF8AO8cslshSlfGc13QQoEQ==

Cross References

Description

0400	Comprehensive Plans - https://simbli.eboardsolutions.com/SU/oCFzBSkKGIkQBt2Jw6COuA==
0410	Nondiscrimination In District Programs And Activities - https://simbli.eboardsolutions.com/SU/0KslQJMhcOLQslshplusiAPZlPhA==
0415	Equity - https://simbli.eboardsolutions.com/SU/DrehO6jTeCHN30lhMe9mww==
0460	Local Control And Accountability Plan - https://simbli.eboardsolutions.com/SU/fF7wwzIRQAEYWD7hhffnag==
0460	Local Control And Accountability Plan - https://simbli.eboardsolutions.com/SU/9cfdiaNy0Acw39CnyXoTbQ==
1220	Citizen Advisory Committees - https://simbli.eboardsolutions.com/SU/3lplusWGSWJYZNZDMt3ShtcXA==
1220	Citizen Advisory Committees - https://simbli.eboardsolutions.com/SU/cX12NdlTvlwGgPFeQtTQQw==
1312.2	Complaints Concerning Instructional Materials - https://simbli.eboardsolutions.com/SU/fiVWzuBVNkd36ktGRrjZYg==
1312.2	Complaints Concerning Instructional Materials - https://simbli.eboardsolutions.com/SU/tldOxz1v7EhivNQraqu9Dg==
1312.2-E(1)	Complaints Concerning Instructional Materials - https://simbli.eboardsolutions.com/SU/3am9L7Hbkn66ADaCFb5BaA==
1312.4	Williams Uniform Complaint Procedures - https://simbli.eboardsolutions.com/SU/K38CtgZCxDY5LYdKxvnYqQ==
1312.4-E(1)	Williams Uniform Complaint Procedures - https://simbli.eboardsolutions.com/SU/CEkAooqfFakMmyX5u6rjkw==
1325	Advertising And Promotion - https://simbli.eboardsolutions.com/SU/TmhwnOxd7uQXttMNplushle3w==
1340	Access To District Records - https://simbli.eboardsolutions.com/SU/HYV525Dx0O49xQZ29uLnAw==
1340	Access To District Records - https://simbli.eboardsolutions.com/SU/nj2PgtNhhLuotsPNKbLmUA==
1700	Relations Between Private Industry And The Schools - https://simbli.eboardsolutions.com/SU/C2C7xQPmc5AyiQ9L2HEQ7Q==
3220.1	Lottery Funds - https://simbli.eboardsolutions.com/SU/X3eYPVr5tkZZslshADKS2LFDg==
3270	Sale And Disposal Of Books, Equipment And Supplies - https://simbli.eboardsolutions.com/SU/v5THSaCJnlm8QBbpJwUS7w==
3270	Sale And Disposal Of Books, Equipment And Supplies - https://simbli.eboardsolutions.com/SU/xcnmTslshGpJXFBHCjrqrRpCA==

3290 Gifts, Grants And Bequests - <https://simbli.eboardsolutions.com/SU/sdplussxGwslshfsJBiOZGcJOwTQ==>

3311 Bids - <https://simbli.eboardsolutions.com/SU/fJtWTdpDNxGvUOnslshIAAIAA==>

3311 Bids - <https://simbli.eboardsolutions.com/SU/5rWyM9NVOQxOmbYcJmHldg==>

4136 Nonschool Employment - <https://simbli.eboardsolutions.com/SU/0QhyuUP9qULNnecGslshblwxw==>

4143 Negotiations/Consultation - <https://simbli.eboardsolutions.com/SU/3JyprKLJslshOoxB1VvgPxONw==>

4236 Nonschool Employment - <https://simbli.eboardsolutions.com/SU/wsOslshmf5pBhBFv11146QjSQ==>

4243 Negotiations/Consultation - <https://simbli.eboardsolutions.com/SU/IUyjYplusuplus53ZeRc6JOieShw==>

4331 Staff Development - <https://simbli.eboardsolutions.com/SU/mN9NlslhG9OplusB4VP9mRPplusgrw==>

4336 Nonschool Employment - <https://simbli.eboardsolutions.com/SU/wslshy3ftih5L6dNpKEy5inA==>

5020 Parent Rights And Responsibilities - <https://simbli.eboardsolutions.com/SU/xqPslshBHP9mDPWX4yJ2fHJuw==>

5020 Parent Rights And Responsibilities - <https://simbli.eboardsolutions.com/SU/oGj2cvlxaulZpVaAhdx2cQ==>

6000 Concepts And Roles - <https://simbli.eboardsolutions.com/SU/KC46e9K7op70i9hIRRYksw==>

6011 Academic Standards - <https://simbli.eboardsolutions.com/SU/rcUOcPflJn11StQggMHPyA==>

6020 Parent Involvement - <https://simbli.eboardsolutions.com/SU/JFhOslshDTcslshfjvRlVbnDUBA==>

6020 Parent Involvement - <https://simbli.eboardsolutions.com/SU/amreZ6A4tplusHv7tCdFsQqFg==>

6142.2 World Language Instruction - <https://simbli.eboardsolutions.com/SU/9tcr8kg8NflZUDMyplusSozOg==>

6142.2 World Language Instruction - <https://simbli.eboardsolutions.com/SU/JvEIFl6QaC4mWsoVfqUQNg==>

6142.6 Visual And Performing Arts Education - <https://simbli.eboardsolutions.com/SU/99mdhPn9LnUmQAn3npluymXQ==>

6142.8 Comprehensive Health Education - <https://simbli.eboardsolutions.com/SU/w6XoslshBDAJyWP4Dplusn5eozOA==>

6142.8 Comprehensive Health Education - <https://simbli.eboardsolutions.com/SU/zQlhF0vipxEU3J2ZulfBCA==>

6142.91 Reading/Language Arts Instruction - <https://simbli.eboardsolutions.com/SU/TL6KKoiL3xUTtpOGEDwd8g==>

6142.92 Mathematics Instruction - <https://simbli.eboardsolutions.com/SU/xFFPPkPeE49g2ROYK3WgRg==>

6142.93 Science Instruction - <https://simbli.eboardsolutions.com/SU/zlLMcoUT4DbEoslJJD0uh9w==>

6143 Courses Of Study - <https://simbli.eboardsolutions.com/SU/2APyslshXRLCJb4afTv3LBOVg==>

6143 Courses Of Study - <https://simbli.eboardsolutions.com/SU/VFtQudaeTJT5oC5fA9Qnfg==>

6144 Controversial Issues - <https://simbli.eboardsolutions.com/SU/kSjvLO3AfwamMwYdwzPSRw==>

6146.1	High School Graduation Requirements - https://simbli.eboardsolutions.com/SU/U9mFWc1htP6rnk7Dwb2ljA==
6146.1	High School Graduation Requirements - https://simbli.eboardsolutions.com/SU/NeAnGhy64B6tjEESR1cLYA==
6161.11	Supplementary Instructional Materials - https://simbli.eboardsolutions.com/SU/HAdplusslshXpkfgzILa0AuJxRLQ==
6161.2	Damaged Or Lost Instructional Materials - https://simbli.eboardsolutions.com/SU/sdtp6LZY015SlshK3INbhFQ==
6162.5	Student Assessment - https://simbli.eboardsolutions.com/SU/D9yMqrAFhlzfQNzRHfjkcg==
6162.6	Use Of Copyrighted Materials - https://simbli.eboardsolutions.com/SU/yGLuRurYWNq0sjWryCRYrg==
6162.6	Use Of Copyrighted Materials - https://simbli.eboardsolutions.com/SU/dz2zmZBThCqQdC39GI9cUQ==
6163.1	Library Media Centers - https://simbli.eboardsolutions.com/SU/CpQ0bJBfqclnd4kPgNh82A==
6170.1	Transitional Kindergarten - https://simbli.eboardsolutions.com/SU/otKWf1ORyztCmtp9FxA==
6171	Title I Programs - https://simbli.eboardsolutions.com/SU/yzOxMq9h0z57GiftXjnlkA==
6171	Title I Programs - https://simbli.eboardsolutions.com/SU/KpccVzOOjAxy1F5w6oDtw==
6174	Education For English Learners - https://simbli.eboardsolutions.com/SU/8PplusRUG6ai257BDedgUplusokw==
6174	Education For English Learners - https://simbli.eboardsolutions.com/SU/slshslshALrzmRplus53U1wXiUlJLXg==
6174-E(1)	Education For English Learners - Education For English Language Learners - https://simbli.eboardsolutions.com/SU/nHi4ImzGplusUGIkYE8wJoyow==
6190	Evaluation Of The Instructional Program - https://simbli.eboardsolutions.com/SU/qXNzpwsfmf1h2ZZgWIA2Sw==
9000	Role Of The Board - https://simbli.eboardsolutions.com/SU/8JSKTUMD5MacybaSb01aeQ==
9270	Conflict Of Interest - https://simbli.eboardsolutions.com/SU/wmVyl2l6F2jsXslshrEJHPKwQ==
9270-E(1)	Conflict Of Interest - https://simbli.eboardsolutions.com/SU/cv2LyjSslshABdDiwfr3eYlyQ==
9322	Agenda/Meeting Materials - https://simbli.eboardsolutions.com/SU/MTOg5ci8rgxat0sscMbxkw==

Regulation 6161.1: Selection And Evaluation Of Instructional Materials

Status: ADOPTED

Original Adopted Date: 04/10/2007 | **Last Revised Date:** 12/14/2020 | **Last Reviewed Date:** 12/14/2020

Review Process

The district's review process for evaluating instructional materials shall involve teachers in a substantial manner and shall encourage the participation of parents/guardians and community members in accordance with Education Code 60002. The review process may also involve administrators, other staff who have subject-matter expertise, and students as appropriate. The Superintendent or designee shall seek input from stakeholders with diverse backgrounds and perspectives.

If the district is considering the use of instructional materials for grades K-8 that have not been adopted by the State Board of Education (SBE), the Superintendent or designee shall ensure that a majority of the participants in the district's review process are classroom teachers who are assigned to the subject area or grade level of the materials. (Education Code 60210)

The Superintendent or designee may establish an advisory committee to conduct the review of instructional materials.

The Superintendent or designee shall present to the Board of Education recommendations for instructional materials and documentation that supports the recommendations.

All recommended instructional materials shall be available for public inspection at the district office.

When possible, the district may pilot instructional materials in a representative sample of classrooms for a specified period of time during a school year, in order to determine the extent to which the materials support the district's curricular goals and academic standards. Feedback from teachers piloting the materials shall be made available to the Board before the materials are adopted.

Criteria for Selection and Adoption of Instructional Materials

In recommending instructional materials for adoption by the Board, the Superintendent or designee shall ensure that the materials:

1. Are aligned to the content standards adopted by SBE and consistent with the content and cycles of the curriculum framework adopted by SBE

For grades K-8, only instructional materials on the list of materials adopted by SBE and/or other instructional materials that have not been adopted by SBE but are aligned with the state academic content standards or the Common Core State Standards may be recommended for selection. (Education Code 60200, 60210)

For grades 9-12, instructional materials in history-social science, mathematics, English/language arts, and science shall be reviewed using a standards map in order to determine the extent to which the materials are aligned to state academic content standards.

2. Do not reflect adversely upon persons because of any characteristic specified in law and BP 0410 - Nondiscrimination in District Programs and Activities, nor contain any sectarian or denominational doctrine or propaganda contrary to law (Education Code 51501, 60044)
3. To the satisfaction of the Board, are accurate, objective, current, and suited to the needs and comprehension of district students at their respective grade levels (Education Code 60045)
4. With the exception of literature and tradebooks, use proper grammar and spelling (Education Code 60045)
5. Do not expose students to a commercial brand name, product, or corporate or company logo unless the Board makes a specific finding that the use is appropriate based on one of the following: (Education Code 60048, 60200)
 - a. The commercial brand name, product, or corporate or company logo is used in text for an educational purpose as defined in guidelines or frameworks adopted by SBE.

- b. The appearance of a commercial brand name, product, or corporate or company logo in an illustration is incidental to the general nature of the illustration.
6. Meet the requirements of Education Code 60040-60043 for specific subject content, including, but not limited, accurately portraying society's cultural and racial diversity
7. Support the district's adopted courses of study and curricular goals
8. Contribute to a comprehensive, balanced curriculum
9. Demonstrate reliable quality of scholarship as evidenced by:
 - a. Accurate, up-to-date, and well-documented information
 - b. Objective presentation of diverse viewpoints
 - c. Clear, concise writing and appropriate vocabulary
 - d. Thorough treatment of subject matter
10. Provide for a wide range of materials at all levels of difficulty, with appeal to students of varied interests, abilities, and developmental levels
11. Stimulate discussion of contemporary issues and improve students' thinking and decision-making skills
12. As appropriate, have corresponding versions available in languages other than English
13. Include high-quality teacher's guides
14. When available, include options for lighter weight materials in order to help minimize any injury to students by the combined weight of instructional materials

In addition to meeting the above criteria as applicable, technology-based materials shall:

1. Be both available and comparable to other, equivalent instructional materials (Education Code 60052)
2. Be accessible to all students, including economically disadvantaged students, students with disabilities, and English learners
3. Protect the privacy of student data

Conflict of Interest

To ensure integrity in the evaluation and selection of instructional materials, individuals who are participating in the evaluation of instructional materials and are not otherwise designated in the district's conflict of interest code shall sign a disclosure statement indicating that they:

1. Will not accept any emolument, money, or other valuable thing or inducement to directly or indirectly introduce, recommend, vote for, or otherwise influence the adoption or purchase of any instructional material (Education Code 60072)

Sample copies of instructional materials are excepted from this prohibition. (Education Code 60075)

2. Are not employed by nor receive compensation from the publisher or supplier of the instructional materials or any person, firm, organization, subsidiary, or controlling entity representing it
3. Do not have an interest as a contributor, author, editor, or consultant in any textbook or other instructional material submitted to the district

Policy Reference Disclaimer: These references are not intended to be part of the policy itself, nor do they indicate the basis or authority for the board to enact this policy. Instead, they are provided as additional resources for those interested in the subject matter of the policy.

State References

5 CCR 9505-9530	Instructional materials
Ed. Code 1240	County superintendent of schools, duties - https://simbli.eboardsolutions.com/SU/zxiNblNKXQ1Z3w2H1beZIA==
Ed. Code 220	Prohibition of discrimination
Ed. Code 33050-33053	General waiver authority
Ed. Code 33126	School accountability report card
Ed. Code 35272	Education and athletic materials
Ed. Code 44805	Enforcement of course of studies; use of textbooks, rules and regulations
Ed. Code 49415	Maximum textbook weight
Ed. Code 51501	Nondiscriminatory subject matter
Ed. Code 52060-52077	Local control and accountability plan
Ed. Code 60000-60005	Instructional materials, legislative intent
Ed. Code 60010	Instructional materials, definition
Ed. Code 60040-60052	Requirements for instructional materials
Ed. Code 60060-60063.5	Requirements for publishers and manufacturers
Ed. Code 60070-60076	Prohibited acts (re instructional materials)
Ed. Code 60110-60115	Instructional materials on alcohol and drug education
Ed. Code 60119	Hearing on sufficiency of instructional materials
Ed. Code 60200-60210	Elementary school materials
Ed. Code 60226	Requirements for publishers and manufacturers
Ed. Code 60350-60352	Core reading program instructional materials
Ed. Code 60400-60411	High school textbooks
Ed. Code 60510-60511	Donation for sale of obsolete instructional materials
Ed. Code 60605	State-adopted content and performance standards in core curricular areas
Ed. Code 60605.8	California Assessment of Academic Achievement; Academic Content Standards Commission
Ed. Code 60605.86-60605.88	Supplemental instructional materials aligned with Common Core State Standards

Management Resources References

California Department of Education Publication	01-05 Guidelines for Piloting Textbooks and Instructional Materials, rev. January 2015
Website	AASA The School Superintendents Association - https://simbli.eboardsolutions.com/SU/MOaF8AO8cslshSlfGc13QQoEQ==

Cross References

0400	Comprehensive Plans - https://simbli.eboardsolutions.com/SU/oCFzBSkKGikQBt2Jw6COuA==
0410	Nondiscrimination In District Programs And Activities - https://simbli.eboardsolutions.com/SU/OKslQJMhcOLQslshplusiAPZiPhA==
0415	Equity - https://simbli.eboardsolutions.com/SU/DrehO6jTeCHN3OlhMe9mww==
0460	Local Control And Accountability Plan - https://simbli.eboardsolutions.com/SU/fF7wwzIRQAEYWD7hhffnag==

0460 Local Control And Accountability Plan -
<https://simbli.eboardsolutions.com/SU/9cfdiaNy0Acw39CnyXoTbQ==>

1220 Citizen Advisory Committees -
<https://simbli.eboardsolutions.com/SU/3lplusWGSWJYzNZDmT3ShtcXA==>

1220 Citizen Advisory Committees -
<https://simbli.eboardsolutions.com/SU/cX12NdlTvlwGgPFQeQtTQQw==>

1312.2 Complaints Concerning Instructional Materials -
<https://simbli.eboardsolutions.com/SU/fiVWzuvBNkd36ktGRrjZYg==>

1312.2 Complaints Concerning Instructional Materials -
<https://simbli.eboardsolutions.com/SU/tldQxz1v7FhivNQraqu9Dg==>

1312.2-E(1) Complaints Concerning Instructional Materials -
<https://simbli.eboardsolutions.com/SU/3am9L7Hbkn66ADaCFb5BaA==>

1312.4 Williams Uniform Complaint Procedures -
<https://simbli.eboardsolutions.com/SU/K38CtgZCxDY5LYdKxvnYqQ==>

1312.4-E(1) Williams Uniform Complaint Procedures -
<https://simbli.eboardsolutions.com/SU/CEkAoogfFakMmyX5u6rjkw==>

1325 Advertising And Promotion -
<https://simbli.eboardsolutions.com/SU/TmhwnOxd7uQXttMNplushle3w==>

1340 Access To District Records -
<https://simbli.eboardsolutions.com/SU/HYV525Dx0O49xQZ29uLnAw==>

1340 Access To District Records -
<https://simbli.eboardsolutions.com/SU/nj2PgtNhhLuotsPNKbLmUA==>

1700 Relations Between Private Industry And The Schools -
<https://simbli.eboardsolutions.com/SU/C2C7xQPmc5AyiQ9L2HEQ7Q==>

3220.1 Lottery Funds -
<https://simbli.eboardsolutions.com/SU/X3eYPVr5tkZZslshADKS2LFDg==>

3270 Sale And Disposal Of Books, Equipment And Supplies -
<https://simbli.eboardsolutions.com/SU/v5THSaCJnlm8QBbpJwUS7w==>

3270 Sale And Disposal Of Books, Equipment And Supplies -
<https://simbli.eboardsolutions.com/SU/xcnmTslshGpJXFBHCjrpdRpCA==>

3290 Gifts, Grants And Bequests -
<https://simbli.eboardsolutions.com/SU/sdplussxGwslshfsJBiOZGcJOwTQ==>

3311 Bids - <https://simbli.eboardsolutions.com/SU/fJtWTdpDNxGvUOnslshIAAIAA==>

3311 Bids - <https://simbli.eboardsolutions.com/SU/5rWyM9NVOQxOmbYcJmHldg==>

4136 Nonschool Employment -
<https://simbli.eboardsolutions.com/SU/0QhyuUP9qULNnecGslshblwxw==>

4143 Negotiations/Consultation -
<https://simbli.eboardsolutions.com/SU/3JyprKLJslshOoxB1VvgPxONw==>

4236 Nonschool Employment -
<https://simbli.eboardsolutions.com/SU/wsOslshmf5pBhBFv11146QjSQ==>

4243 Negotiations/Consultation -
<https://simbli.eboardsolutions.com/SU/IUyjYplusuplus53ZeRc6JOieShw==>

4331 Staff Development -
<https://simbli.eboardsolutions.com/SU/mN9NlslshG9OplusB4VP9mRPplusgrw==>

4336 Nonschool Employment -
<https://simbli.eboardsolutions.com/SU/wslshy3ftih5L6dNpKEy5inA==>

5020 Parent Rights And Responsibilities -
<https://simbli.eboardsolutions.com/SU/xqPslshBHP9mDPWX4yJ2fHJuw==>

5020 Parent Rights And Responsibilities -
<https://simbli.eboardsolutions.com/SU/oGj2cvlxaulZpVaAhdx2cQ==>

6000	Concepts And Roles - https://simbli.eboardsolutions.com/SU/KC46e9K7op70i9hIRRYksw==
6011	Academic Standards - https://simbli.eboardsolutions.com/SU/rcUOcPflJn11StQggMHPyA==
6020	Parent Involvement - https://simbli.eboardsolutions.com/SU/JFhOslshDTcslshfjvIRIVbnDUBA==
6020	Parent Involvement - https://simbli.eboardsolutions.com/SU/amreZ6A4tplusHv7tCdfsqQFg==
6142.2	World Language Instruction - https://simbli.eboardsolutions.com/SU/9tcr8kg8NfLZUDMyplusSozOg==
6142.2	World Language Instruction - https://simbli.eboardsolutions.com/SU/JvEIFI6QaC4mWsoVfqUQNg==
6142.6	Visual And Performing Arts Education - https://simbli.eboardsolutions.com/SU/99mdhPn9LnUmQAn3nplusymXQ==
6142.8	Comprehensive Health Education - https://simbli.eboardsolutions.com/SU/w6XoslshBDAJyWP4Dplusn5eozOA==
6142.8	Comprehensive Health Education - https://simbli.eboardsolutions.com/SU/zQlhF0vipxEU3J2ZulfBCA==
6142.91	Reading/Language Arts Instruction - https://simbli.eboardsolutions.com/SU/TI6KKoiL3xUTtpOGEDwd8g==
6142.92	Mathematics Instruction - https://simbli.eboardsolutions.com/SU/xFFPPkPeE49g2ROYK3WgRg==
6142.93	Science Instruction - https://simbli.eboardsolutions.com/SU/zlLMcoUT4DbEoslJD0uh9w==
6143	Courses Of Study - https://simbli.eboardsolutions.com/SU/2APyslshXRLCJb4afTv3LBOVg==
6143	Courses Of Study - https://simbli.eboardsolutions.com/SU/VFtQudaeTJT5oC5fA9Qnfg==
6144	Controversial Issues - https://simbli.eboardsolutions.com/SU/kSjvLO3AfwamMwYdwzPSRw==
6146.1	High School Graduation Requirements - https://simbli.eboardsolutions.com/SU/U9mFWc1htP6rnk7Dwb2lJA==
6146.1	High School Graduation Requirements - https://simbli.eboardsolutions.com/SU/NeAnGhy64B6tjEESR1cLYA==
6161.11	Supplementary Instructional Materials - https://simbli.eboardsolutions.com/SU/HAdplusslshXpkfgzllA0AuJxRLQ==
6161.2	Damaged Or Lost Instructional Materials - https://simbli.eboardsolutions.com/SU/sdtp6LZYo15SIsIshK3INbhFQ==
6162.5	Student Assessment - https://simbli.eboardsolutions.com/SU/D9yMqrAFhlfzQNzRHfjkcg==
6162.6	Use Of Copyrighted Materials - https://simbli.eboardsolutions.com/SU/yGLuRurYWNq0sjWryCRYrg==
6162.6	Use Of Copyrighted Materials - https://simbli.eboardsolutions.com/SU/dz2zmZBThCqQdC39GI9cUQ==
6163.1	Library Media Centers - https://simbli.eboardsolutions.com/SU/CpQ0bJBfqclnd4kPgNh82A==
6170.1	Transitional Kindergarten - https://simbli.eboardsolutions.com/SU/otKWf1ORyjztcCmtxp9FxA==
6171	Title I Programs - https://simbli.eboardsolutions.com/SU/yzOxMq9h0z57GiftXjnlkA==

6171	Title I Programs - https://simbli.eboardsolutions.com/SU/KpccVzOOjrAxy1F5w6oDtw==
6174	Education For English Learners - https://simbli.eboardsolutions.com/SU/8PplusRUG6ai257BDedgUplusokw==
6174	Education For English Learners - https://simbli.eboardsolutions.com/SU/slshslshALrzmRplus53U1wXiUlJLXg==
6174-E(1)	Education For English Learners - Education For English Language Learners - https://simbli.eboardsolutions.com/SU/nHi4ImzGplusUGIkYE8wJoyow==
6190	Evaluation Of The Instructional Program - https://simbli.eboardsolutions.com/SU/qXNzpwsfmf1h2ZZgWIA2Sw==
9000	Role Of The Board - https://simbli.eboardsolutions.com/SU/8JSKTUMD5MacybaSb01aeQ==
9270	Conflict Of Interest - https://simbli.eboardsolutions.com/SU/wmVyl2l6F2jsXslshrEJHPkwQ==
9270-E(1)	Conflict Of Interest - https://simbli.eboardsolutions.com/SU/cv2LyjSslshABdDiwfr3eYlyQ==
9322	Agenda/Meeting Materials - https://simbli.eboardsolutions.com/SU/MTOg5ci8rgxat0sscMbxkw==

Balances through May						Fiscal Year 2020/21
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD						
1100	Teachers Salaries	1,923,762.00	1,939,128.00	177,403.52	1,622,863.52	138,860.96
1105	Per Diem - Same Day Travel	100.00	100.00			100.00
1115	Extra Duty Hourly	20,000.00	8,250.00		1,840.00	6,410.00
1120	Certificated Substitutes	70,210.00	50,606.00		25,970.00	24,636.00
1300	Certificated Superv/Admin Sala	240,224.00	240,224.00	20,018.63	216,904.93	3,300.44
1310	Teacher In Charge/Head Teacher	14,000.00	14,000.00		8,286.67	5,713.33
	Total for Object 1000	2,268,296.00	2,252,308.00	197,422.15	1,875,865.12	179,020.73
2100	Instructional Aides Salaries	74,744.00	213,373.00	18,757.70	178,457.94	16,157.36
2115	Inst. Aide Extra Duty	1,700.00	1,933.00		935.03	997.97
2120	Instructional Aides Substitute	17,500.00	13,185.00		3,120.97	10,064.03
2200	Classified Support Salaries	354,957.00	361,230.00	23,631.82	274,223.16	63,375.02
2201	Bus Driver	70,350.00	71,517.00	5,038.03	33,363.10	33,115.87
2215	Classified Extra Duty	10,000.00	10,247.00		7,670.66	2,576.34
2220	Classified Support Substitute	35,000.00	36,934.00		19,511.08	17,422.92
2300	Classified Sup/Admin Salaries	96,935.00	97,216.00	8,076.43	88,632.12	507.45
2400	Clerical & Office Salaries	150,462.00	152,414.00	18,426.32	120,348.13	13,639.55
2420	Clerical & Office Sub Salaries	5,000.00	5,524.00		1,873.19	3,650.81
2900	Other Classified Salaries	3,963.00	4,040.00	294.00	3,584.50	161.50
2915	Other Classified Extra Duty		508.00		32.50	475.50
2920	Other Classified Substitutes S		500.00			500.00
	Total for Object 2000	820,611.00	968,621.00	74,224.30	731,752.38	162,644.32
3101	State Teachers Retirement Syst	562,924.00	559,096.00	31,107.56	291,195.52	236,792.92
3102	State Teachers Retirement Syst	8,476.00	8,525.00		48.79	8,476.21
3201	Public Employees Retirement Sy	1,000.00	1,050.00		238.05	811.95
3202	Public Employees Retirement Sy	194,136.00	218,677.00	11,971.58	132,203.16	74,502.26
3311	OASDI-Certificated Positions	1,890.00	1,962.00		472.29	1,489.71
3312	OASDI-Classified Positions	49,100.00	58,023.00	4,431.80	43,608.62	9,982.58
3321	Medicare-Certificated Position	30,219.00	29,988.00	2,590.19	25,025.08	2,372.73
3322	Medicare-Classified Positions	11,500.00	13,596.00	1,038.08	10,321.83	2,236.09
3401	Health & Welfare -Certificated	504,590.00	556,839.00	46,007.55	411,079.59	99,751.86
3402	Health & Welfare-Classified Po	184,600.00	207,989.00	16,743.15	183,003.79	8,242.06
3501	State Unemployment Insurance-C	1,137.00	1,127.00	98.75	942.32	85.93
3502	State Unemployment Insurance-	408.00	479.00	37.10	363.53	78.37
3601	Workers' Compensation Insuranc	70,008.00	73,259.00	6,370.77	60,433.05	6,455.18
3602	Workers' Compensation Insuranc	25,423.00	31,663.00	2,418.06	23,720.38	5,524.56
3901	Other Benefits, Certificated P	17,536.00	40,072.00		44,720.25	4,648.25-

Selection Filtered by User Permissions, (Org = 6, Online/Offline = N, Fiscal Year = 2021, Period = 11, Unposted JEs? = N, Assets and Liabilities? = N, Restricted Accts? = Y, Object = 1-7, SACS Fund? = N, Fund Page Break? = N, Obj Lvl = 4, Obj Digits = 1, Page Break? = N)

Balances through May						Fiscal Year 2020/21
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
Total for Object 3000		1,662,947.00	1,802,345.00	122,814.59	1,227,376.25	452,154.16
4100	Textbooks	142,102.00	111,222.00		8,068.30	103,153.70
4200	Books Other Than Textbooks	750.00	750.00			750.00
4300	Class Mat'l and Supplies	56,170.00	72,653.00	4,528.27	34,291.42	33,833.31
4301	Class Consumable Mat'l	11,525.00	11,525.00		544.89	10,980.11
4302	Class Paper/Toner	12,000.00	12,000.00	913.28	7,530.59	3,556.13
4305	Other Student M&S	27,190.00	34,680.00	8,422.32	12,389.02	13,868.66
4320	Custodial Grounds Supplies	29,550.00	63,653.00	2,334.76	64,486.02	3,167.78-
4330	Office Supplies	15,500.00	19,065.00	1,668.43	6,139.93	11,256.64
4350	Vehicle Maint. M&S	44,376.00	44,375.00	3,633.93	2,955.47	37,785.60
4351	Vehicle FUEL	29,025.00	29,125.00	13,730.18	13,563.69	1,831.13
4400	Non-Capital Equipment (Up to \$	89,883.00	101,256.00	792.40	22,903.61	77,559.99
Total for Object 4000		458,071.00	500,304.00	36,023.57	172,872.94	291,407.49
5100	Subagreement for Services	199,912.00	111,000.00	104,951.61	55,048.39	49,000.00-
5200	Travel & Conferences	41,684.00	48,654.00	4,622.92	26,127.08	17,904.00
5300	Dues & Membership	10,380.00	10,580.00	223.48	10,215.29	141.23
5400	Insurance-Fire, liability, etc	75,080.00	108,080.00		100,452.40	7,627.60
5510	Power	88,500.00	93,500.00	11,169.86	86,423.01	4,092.87-
5520	Garbage	4,450.00	4,450.00	55.64	4,655.51	261.15-
5530	Water	54,350.00	58,250.00	12,296.62	42,703.38	3,250.00
5540	Propane	59,125.00	75,500.00	7,722.86	71,931.30	4,154.16-
5590	Miscellaneous Utilities	15,000.00	15,000.00	6,126.80	8,873.20	.00
5600	Rentals, Leases & Repairs	80,850.00	206,915.00	2,940.43	30,294.71	173,679.86
5800	Services & Operating Expense	4,000.00	5,000.00		900.00-	5,900.00
5810	Legal Expenses	20,000.00	15,000.00	2,137.50	2,795.00	10,067.50
5812	Board Election Expense	2,500.00	2,000.00		346.60	1,653.40
5840	Audit Expense	13,785.00	13,785.00	13,785.00		.00
5860	Solid Waste Tax	14,000.00	14,000.00		9,111.94	4,888.06
5890	Contracts/Service	577,576.00	612,612.00	152,289.88	394,452.48	65,869.64
5899	SCOE Interagency Reimburse			1,484.37	5,127.84	6,612.21-
5900	Communications	3,000.00	10,500.00	6,000.00	2,861.50	1,638.50
5910	Telephone-Monthly Service	11,000.00	11,000.00	2,885.14	7,881.68	233.18
5990	Other Communications	500.00	500.00			500.00
Total for Object 5000		1,275,692.00	1,416,326.00	328,692.11	858,401.31	229,232.58
6170	Land Improvement	31,500.00	46,300.00		51,269.31	4,969.31-

Balances through May						Fiscal Year 2020/21
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 01 - General FD (continued)						
6200	Building & Improvements	10,500.00				.00
6400	Equipment	105,057.00	32,347.00			32,347.00
6500	Equipment Replacement	71,000.00	55,000.00			55,000.00
6501	Vehicle Replacement	35,000.00				.00
Total for Object 6000		253,057.00	133,647.00	.00	51,269.31	82,377.69
7110	Out-of-State Tuition	104,450.00	104,450.00	104,450.00	18,061.64	18,061.64-
7310	Direct Support/Indirect Costs					.00
7616	Trans fr Gen Fund to Cafeteria	100,704.00	100,704.00			100,704.00
Total for Object 7000		205,154.00	205,154.00	104,450.00	18,061.64	82,642.36
Total for Fund 01 and Expense accounts		6,943,828.00	7,278,705.00	863,626.72	4,935,598.95	1,479,479.33
Fund 13 - Cafeteria						
2200	Classified Support Salaries	80,599.00	80,599.00	10,887.77	61,425.16	8,286.07
2215	Classified Extra Duty	1,500.00	1,500.00		444.05	1,055.95
2220	Classified Support Substitute	3,000.00	3,000.00			3,000.00
Total for Object 2000		85,099.00	85,099.00	10,887.77	61,869.21	12,342.02
3202	Public Employees Retirement Sy	19,233.00	15,302.00	1,458.78	12,386.38	1,456.84
3312	OASDI-Classified Positions	5,050.00	5,049.00	659.02	3,712.01	677.97
3322	Medicare-Classified Positions	1,181.00	1,181.00	154.13	868.04	158.83
3402	Health & Welfare-Classified Po	24,788.00	24,833.00	1,753.46	13,557.44	9,522.10
3502	State Unemployment Insurance-	42.00	42.00	5.44	30.96	5.60
3602	Workers' Compensation Insuranc	2,611.00	2,614.00	359.01	2,027.24	227.75
Total for Object 3000		52,905.00	49,021.00	4,389.84	32,582.07	12,049.09
4340	Food Service	10,500.00	10,500.00	2,573.60	3,383.38	4,543.02
4400	Non-Capital Equipment (Up to \$	5,000.00	5,000.00			5,000.00
4700	Food	55,000.00	55,000.00	18,779.82	38,788.04	2,567.86-
Total for Object 4000		70,500.00	70,500.00	21,353.42	42,171.42	6,975.16
5200	Travel & Conferences	1,000.00	1,000.00	121.61	198.00	680.39
5600	Rentals, Leases & Repairs	5,000.00	5,000.00		8,034.34	3,034.34-
5800	Services & Operating Expense	750.00	750.00	388.58		361.42
5890	Contracts/Servic	500.00	500.00		406.00	94.00
5900	Communications	450.00	334.00	333.00		1.00
Total for Object 5000		7,700.00	7,584.00	843.19	8,638.34	1,897.53-
Total for Fund 13 and Expense accounts		216,204.00	212,204.00	37,474.22	145,261.04	29,468.74

Balances through May						Fiscal Year 2020/21
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 40 - Dist Build						
6200	Building & Improvements		119,117.00			119,117.00
Total for Fund 40, Expense accounts and Object 6000		.00	119,117.00	.00	.00	119,117.00
Fund 73 - Bechen						
5800	Services & Operating Expense	15,000.00	15,000.00		12,000.00	3,000.00
Total for Fund 73, Expense accounts and Object 5000		15,000.00	15,000.00	.00	12,000.00	3,000.00
Fund 78 - Gottardi Fund						
5800	Services & Operating Expense		8,017.00		500.00	7,517.00
Total for Fund 78, Expense accounts and Object 5000		.00	8,017.00	.00	500.00	7,517.00
Total for Org 006 - Sierra-Plumas Joint Unified School District		7,175,032.00	7,633,043.00	901,100.94	5,093,359.99	1,638,582.07

ENROLLMENT BY SCHOOL MONTH - 2020-2021

****As of 06/02/21****

		Downieville Elementary	Loyalton Elementary	Downieville Jr High	Loyalton Jr High	Downieville Sr High	Loyalton Sr High	Sierra Pass Continuation	Long-Term ISP/SDC	TOTAL
Ending 2019-2020		33	201	7	60	22	111	1	included in site #	435
1st Day 2020-2021	9/8/2020	22	181	13	51	16	109	1	included in site #	393

	Month									
September	1	21	186	13	52	16	106	4	included in site #	398
09/08/20-10/02/20										
October	2	21	189	13	52	16	108	4	included in site #	403
10/05/20-10/30/20										
November	3	21	192	12	53	17	108	4	included in site #	407
11/02/20-11/25/20										
December	4	21	193	11	55	16	110	4	included in site #	410
11/30/20-01/08/21										
January	5	22	192	11	55	16	110	4	included in site #	410
01/11/21-02/05/21										
February	6	20	193	12	55	17	107	4	included in site #	408
02/09/21-03/05/21										
March	7	20	192	12	55	17	103	5	included in site #	404
03/08/21-04/01/21										
April	8	21	192	10	56	17	104	5	included in site #	405
04/12/21-04/30-21										
May	9	22	192	10	55	17	101	5	included in site #	402
05/03/21-05/27/21										
June	10								included in site #	0
06/01/21-06/18/21										

2019-2020	SPJUSD	SCOE	Washoe
P1 ADA	410.52	5.54	18.74
P2 ADA	409.30	5.07	15.36
Annual	409.30	5.07	15.36

Long-Term ISP	
DES	30
LES	2
DHS	15
LHS	1
	12

2018-2019	SPJUSD	SCOE	Washoe
P1 ADA	394.66	0.88	14.37
P2 ADA	396.41	2.15	12.27
Annual	396.43	3.46	12.53

MINUTES FOR THE REGULAR MEETING OF THE GOVERNING BOARD OF THE
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

May 11, 2021

Sierra County Office of Education, Room 4, 109 Beckwith Rd, Loyalton CA 96118

Zoom videoconferencing was also available for the public.

5:00pm CLOSED Session

Regular Session immediately followed the 6:00pm meeting of the Sierra County Board of Education

A. CALL TO ORDER

President MIKE MOORE called the meeting to order at 5:03pm.

B. ROLL CALL

PRESENT: Mike Moore, President
Allen Wright, Vice President
Christina Potter, Clerk
Nicole Stannard, Member

ABSENT: Patty Hall, Member

C. APPROVAL OF AGENDA

STANNARD/WRIGHT

4/0

D. PUBLIC COMMENT FOR CLOSED SESSION

None

E. CLOSED SESSION

STANNARD/POTTER

4/0

The Board of Trustees, Superintendent James Berardi and Business Manager Nona Griesert moved into Closed Session *at 5:05pm* to discuss the following item(s):

1. Government Code 54956.8

CONFERENCE WITH REAL PROPERTY NEGOTIATORS

Property: Sierraville School, 305 South Lincoln St, Sierraville CA 96126 (015-080-006)

Agency Negotiator: James Berardi, Superintendent

Negotiating Party: Sierra-Plumas Joint Unified School District Governing Board

Under Negotiation: Price or Terms of Payment

2. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator for the Board: James Berardi, Superintendent

Employee Organizations:

Unrepresented Employees: Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

F. RETURN TO OPEN SESSION and ADJOURN FOR BREAK *at 5:57pm*

G. REPORT OUT FROM CLOSED SESSION

MOORE:

1) PROPERTY NEGOTIATIONS: Vote passed to sell the Sierraville School Site to Sierra County for \$41,400. Due to various issues with the building we want to be rid of the liability and potential cost of maintenance and repairs.

2) LABOR NEGOTIATIONS: Direction given to the Negotiations Committee for the next meeting on May 24th.

~~G.H.~~ 6:09PM – RECESS TO THE SIERRA COUNTY BOARD OF EDUCATION MEETING

~~H.I.~~ RECONVENE THE SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD MEETING at 6:52pm

~~I.A. REPORT OUT FROM CLOSED SESSION~~

J. INFORMATION/DISCUSSION ITEMS

1. Superintendent's Report

- a. Stipend Negotiations with SPTA
BERARDI: Two items of concern were adding a Ski Coach and Teacher-in-Charge. An agreement was made to add Ski Coach at \$1500. Teacher-in-Charge is still in negotiations.
- b. Technology Audit
BERARDI: A technology audit will be taking place across the district beginning this Thursday 5/13/21 to look at everything from purchasing to equipment to processes in place for work requests. We are getting an outside view of what's working and what could use improvement and looking for recommendations for those improvements.
- c. Strategic Planning
BERARDI: All stakeholders will be involved throughout the process. The Board will use the plan to inform their decision-making process on all actions. We have an organization presenting to the Ad Hoc committee this Thursday 5/13/21.
- d. Science Curriculum
BERARDI: We've been assessing the need for updated Science Curriculum and the ability to spend on adoption at this time. With one-time COVID money coming in and being able to use some of it on curriculum we are looking to do a large curriculum update/adoption with this money. This will be part of the budget proposal next month.
- e. Independent Study Program policies and master agreement
BERARDI: We are updating the Administrative Regulation later in the meeting as was done in the County meeting under policies to allow for more options and flexibility for students in extracurricular activities.

2. Business Report

- a. Account Object Summary-Balance from 07/01/2020 to 04/30/2021
- b. Eighth Month Enrollments for the 2020-2021 School Year

3. Staff Reports

LHS—JONES: *not present*

LES—CERESOLA: *Teacher Appreciation Week and on-site Book Fair held this past week and they both went well. TK/K enrollment was a success (registered numbers so far: TK-14 and K-28). This week Mrs. Fisher is putting on a play with her Kindergarten class outside. Starting to work on plans for last week of school and next school year.*

DES & DHS—BERARDI: *Teacher Appreciation Week went well. Looking forward to sports coming back at the high school level for the remainder of the school year. Graduation will be outside in Sierra City on June 19th. Musica Sierra is coming to Downieville on June 2nd. End of the year is coming fast.*

4. SPTA Report

PRESIDENT—PETTERSON: *Meeting for negotiations again on 5/24 – would like to request an alternate for member Moore in the negotiations process. We would like to recognize all of the employees that made this year a success. We also*

congratulate all of the teachers of this district for all of their efforts to come back and teach in-person while many other districts did not.

5. Board Members' Report

WRIGHT: I would like to acknowledge the efforts made to provide some degree of sports programs and any other programs and events as allowed this year that were denied to students during the span of this pandemic.

STANNARD: I would like to express appreciation for all of the teachers and staff and bus drivers for all of their efforts this year through this pandemic. In regards to negotiations we need to put emotions aside and be more respectful on both sides of the table.

POTTER: Very happy that we've been able to keep our schools open in-person nearly this entire school year. It's great to see life back out on the sports fields. In regards to graduation plans in Loyalton there are concerns about decisions being made without student input being heard.

6. Public Comment

JANE ROBERTI—parent: Multiple concerns around events this year for seniors – graduation, prom, etc. We are not receiving communication or getting answers to our questions. Parents want to see guidelines in writing that are being referenced for why these events can't take place or be set up closer to normal. Agree with Christina Potter that we deserve a meeting with the Health Department for direct answers to our questions and concerns.

*STEPHANIE SHELBY—teacher: **via zoom chat** For further clarification, I understand that the money proposed to put in the reserve does not come from the end of the year money or covid money. I understand that most of the covid money is restricted, however, with creative movement of funds covid money can be used to pay for programs it is allowable to cover and open up other restricted funds. My question is this, if we were very recently in a qualified position with the state in first interim and we are now barely positive because of numerous cuts and retirements in second interim, can you explain where exactly is this money coming from to move into reserves? How do we suddenly have \$500,000 to shift to reserves on the district side if we are still deficit spending?*

K. CONSENT CALENDAR

1. Approval of minutes for the Regular Board Meeting held April 13, 2021
2. Approval of Board Report-Checks Dated 04/01/2021 through 04/30/2021
3. Authorization to enter into a Memorandum of Understanding between Sierra-Plumas Joint Unified School District and Sierra County Office of Education, Contract 2022-001D
4. Approval of the California Interscholastic Federation representatives for the 2021-2022 School Year

WRIGHT/STANNARD

4/0

L. ACTION ITEMS

1. New Business

PUBLIC HEARING – SPJUSD Budget

- a. Public Hearing *opened at 7:35pm* to receive public comment on the 2021-2022 Proposed Budget. *Closed at 7:36pm with no public comment.*

PUBLIC HEARING – Proposition 30, Education Protection Account

- b. Public Hearing *opened at 7:36pm* to receive public comment on the use of Proposition 30 Funding for 2021-2022. *Closed at 7:37pm with no public comment.*

- c. Adoption of Resolution No. 21-017D, Increase General Fund Reserves

MOORE/STANNARD

STANNARD: Can we clarify again for the public where the money comes from that will go into General Fund Reserves to raise it to 17%?

GRIESERT/BERARDI: Reserves are a percentage of expenditures in the Ending Fund Balance. The State requires a minimum of 4% - we currently reserve 10%.

STANNARD: I would like to propose an incremental increase like we agreed to on the County side with adding 2.5% for the District this year, 2.5% next year, and 2% the final year to reach 17%.

BERARDI: A 7% increase would be close to \$500K currently. Reserves have been utilized for offsetting deficit spending and deferrals by the State. We also need reserves for facility maintenance and repair projects that we can and can't anticipate. Again, I recommend we aim to increase to 17%, but we can work with incremental increases over time.

MOORE amended motion to increase reserve to 12.5% instead of 17%.

Second by STANNARD.

ROLL CALL VOTE:

POTTER – AYE

STANNARD – AYE

MOORE – AYE

WRIGHT – AYE

4/0

- d. Approval of assignment of Craig Sheridan, Loyalton High School, 2020-2021 Girls Varsity Basketball Coach

WRIGHT/STANNARD

4/0

- e. Acceptance of resignation for Robin Griffin, Instructional Aide, Loyalton High School, .90 FTE (5.4 hours per day)

STANNARD/POTTER

4/0

- f. Authorization to fill Instructional Aide, Loyalton High School, .90 FTE (5.4 hours per day)

STANNARD/POTTER

4/0

BOARD POLICIES, ADMINISTRATIVE REGULATIONS, EXHIBITS, BOARD BYLAWS

WRIGHT motioned to approve all policies as was done in County meeting.

Second by POTTER.

4/0

- g. 3320—Claims and Actions Against the District
 - 1. Administrative Regulation, *revisions*
- h. 3452—Student Activity Funds
 - 1. Board Policy, *revisions*
- i. 3600—Consultants
 - 1. Board Policy, *revisions*
- j. 4112.9~4212.9~4312.9—Employee Notifications
 - 1. Exhibit, *revisions*
- k. 4161.2~4261.2~4361.2—Personal Leaves
 - 1. Administrative Regulation, *revisions*
- l. 4161.8~4261.8~4361.8—Family Care and Medical Leave
 - 1. Administrative Regulation, *revisions*

- m. 6142.8—Comprehensive Health Education
 - 1. Board Policy, *revisions*
 - 2. Administrative Regulation, *revisions*
- n. 7210—Facilities Financing
 - 1. Board Policy, *revisions*
- o. 6158—Independent Study
 - 1. Administrative Regulation, *revisions*

M. ADVANCED PLANNING

- 1. Next Regular Board Meeting will be held on **June 22**, 2021 at Downieville School, 130 School St, Downieville CA 95936, beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm. Zoom videoconferencing will also be available.
- 2. Suggested Agenda Items
 - Update on sale of Sierraville School site*
 - Formal acknowledgement/recognition for retirements*
 - Science Curriculum adoption*
 - COVID money use*

N. ADJOURN *at 7:50pm*
STANNARD/POTTER
4/0

Christina Potter, Clerk

James Berardi, Superintendent

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT—SPJUSD
CLOSED SESSION REPORTING FORM

DATE: May 11, 2021

CLOSED SESSION BEGAN AT: 5:03 P.M.

BOARD MEMBERS PRESENT:

 Patty Hall Allen Wright Mike Moore Christina Potter Nicole Stannard

OTHERS PRESENT:

- James Berardi, Superintendent
 Nona Griesert, Business Manager

I. SESSION TOPIC(S):

Item #1—Government Code 54956.8
CONFERENCE WITH REAL PROPERTY NEGOTIATORS

RESULT:

- DIRECTION WAS GIVEN TO SUPERINTENDENT
 THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.
 A ROLL CALL VOTE WAS TAKEN:
HALL absent WRIGHT yes MOORE yes POTTER yes STANNARD yes
 A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:
HALL _____ WRIGHT _____ MOORE _____ POTTER _____ STANNARD _____

Item #2—Government Code 54957.6
CONFERENCE WITH LABOR NEGOTIATORS

RESULT:

- DIRECTION WAS GIVEN TO SUPERINTENDENT
 THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.
 A ROLL CALL VOTE WAS TAKEN:
HALL _____ WRIGHT _____ MOORE _____ POTTER _____ STANNARD _____
 A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION:
HALL _____ WRIGHT _____ MOORE _____ POTTER _____ STANNARD _____

II. MOTION TO ADJOURN CLOSED SESSION AT 5:57 P.M. AND RETURN TO OPEN SESSION

BY: Allen (NAME) SECONDED: Nicole (NAME)

MOTION PASSED / FAILED

PRESIDED BY: Mike Moore
Mike Moore, PRESIDENT

RECORDED BY: Christina Potter
Christina Potter, CLERK

MINUTES FOR THE *SPECIAL MEETING* OF THE GOVERNING BOARD OF THE
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

May 26, 2021

Downieville School, 130 School St, Downieville CA 95936
Zoom videoconferencing was also available for the public.

CLOSED Session 4:00pm
OPEN Session 5:00pm

A. CALL TO ORDER

President MIKE MOORE called the meeting to order at 4:02pm.

B. ROLL CALL

PRESENT: *Mike Moore, President*
Allen Wright, Vice President
Christina Potter, Clerk (via Zoom for Closed Session only)
Patty Hall, Member (joined at 4:03pm via Zoom for Closed Session only)
Nicole Stannard, Member (via Zoom)

ABSENT: *None*

C. APPROVAL OF AGENDA

STANNARD/WRIGHT
5/0

D. PUBLIC COMMENT FOR CLOSED SESSION

None

E. CLOSED SESSION

STANNARD/POTTER
5/0

The Board of Trustees, Superintendent James Berardi and Business Manager Nona Griesert moved into Closed Session *at 4:04pm* to discuss the following item(s):

1. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator for the Board: James Berardi, Superintendent

Employee Organizations:

Unrepresented Employees: Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

F. RETURN TO OPEN SESSION *at 5:04pm*

Board Members HALL and POTTER left the meeting after Closed Session.

G. REPORT OUT FROM CLOSED SESSION

MOORE: Direction was given to the Superintendent and Negotiations team.

H. PUBLIC COMMENT

None

I. ACTION ITEMS

1. Approval of Expanded Learning Opportunities Grant plan

WRIGHT/STANNARD

BERARDI: This Action Item is needed to get Board approval to communicate to the state that we have a need for funds from this grant – first step is to encumber the money. Once

awarded by the state, the detailed plans for spending the funds from the grant will take place with stakeholder input later on down the road.

3/0

J. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on **June 22**, 2021 at Downieville School, 130 School St, Downieville CA 95936, beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm. Zoom videoconferencing will also be available.

K. ADJOURN *at 5:34pm*

MOORE/STANNARD

3/0

Christina Potter, Clerk

James Berardi, Superintendent

**SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT—SPJUSD
CLOSED SESSION REPORTING FORM**

DATE: May 26, 2021

CLOSED SESSION BEGAN AT: 4:04 P.M.

BOARD MEMBERS PRESENT:
ZM Patty Hall X Allen Wright X Mike Moore ZM Christina Potter X Nicole Stannard

OTHERS PRESENT:

- James Berardi, Superintendent
- Nona Griesert, Business Manager
- _____
- _____

I. SESSION TOPIC(S):

<p>Item #1—Government Code 54957.6 CONFERENCE WITH LABOR NEGOTIATORS</p> <p>RESULT:</p> <p><input checked="" type="checkbox"/> DIRECTION WAS GIVEN TO SUPERINTENDENT <u>/NEGO. TEAM</u></p> <p><input type="checkbox"/> THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.</p> <p><input checked="" type="checkbox"/> A ROLL CALL VOTE WAS TAKEN: HALL <u>Y</u> WRIGHT <u>Y</u> MOORE <u>Y</u> POTTER <u>N</u> STANNARD <u>N</u></p> <p><input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION: HALL _____ WRIGHT _____ MOORE _____ POTTER _____ STANNARD _____</p>
<p>Item #2—Government Code</p> <p>RESULT:</p> <p><input checked="" type="checkbox"/> DIRECTION WAS GIVEN TO SUPERINTENDENT <u>NO ACTION</u> <u>See</u></p> <p><input type="checkbox"/> THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.</p> <p><input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN: HALL _____ WRIGHT _____ MOORE _____ POTTER _____ STANNARD _____</p> <p><input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION: HALL _____ WRIGHT _____ MOORE _____ POTTER _____ STANNARD _____</p>

II. MOTION TO ADJOURN CLOSED SESSION AT 5:04 P.M. AND RETURN TO OPEN SESSION

BY: Allen Wright (NAME) SECONDED: NS (NAME)

MOTION PASSED / FAILED

PRESIDED BY: Mike Moore RECORDED BY: Allen Wright
Mike Moore, PRESIDENT Allen Wright, VICE PRESIDENT

MINUTES FOR THE *SPECIAL MEETING* OF THE GOVERNING BOARD OF THE
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

June 10, 2021

Via Zoom videoconferencing

OPEN Session beginning at 10:00am

CLOSED Session beginning between 10:05am-10:25am

A. CALL TO ORDER

President MIKE MOORE called the meeting to order at 10:00am.

B. ROLL CALL

PRESENT: *Mike Moore, President*
Allen Wright, Vice President
Nicole Stannard, Member

ABSENT: *Christina Potter, Clerk*
Patty Hall, Member

C. APPROVAL OF AGENDA

STANNARD/WRIGHT
3/0

D. PUBLIC COMMENT FOR CLOSED SESSION

STACEY HOOD—CLASSIFIED EMPLOYEE BARGAINING UNIT REPRESENTATIVE: Would like the Board to remember ALL other employee groups also going above and beyond regular job assignments during the COVID pandemic. Please remember the Classified, Confidential and Administrative staff groups as well as Teachers.

TIFFANY WILLIAMS—PARENT: Via Zoom chat "I just wanted to say we have really really great teachers! And they truly deserve to have this pay raise"

E. CLOSED SESSION

STANNARD/WRIGHT
3/0

The Board of Trustees, Superintendent James Berardi and Business Manager Nona Griesert moved into Closed Session *at 10:07am* to discuss the following item(s):

1. Government Code 54957.6

CONFERENCE WITH LABOR NEGOTIATORS

Agency Negotiator for the Board: James Berardi, Superintendent

Employee Organizations:

Unrepresented Employees: Sierra-Plumas Teachers' Association
Classified Employees
Confidential Employees
Administrative Employees

F. RETURN TO OPEN SESSION *at 10:45am*

G. REPORT OUT FROM CLOSED SESSION

MOORE: A vote was taken and direction given to the Superintendent to contact each employee group to inform them of the offer for negotiations.

H. ADVANCED PLANNING

1. Next Regular Board Meeting will be held on **June 22, 2021** at Downieville School, 130 School St, Downieville CA 95936, beginning with Closed Session as needed at 5:00pm and the Regular Board Meetings at 6:00pm. Zoom videoconferencing will also be available.

I. ADJOURN *at 10:49am*
WRIGHT/STANNARD
3/0

Allen Wright, Vice President

James Berardi, Superintendent

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT—SPJUSD
CLOSED SESSION REPORTING FORM

DATE: June 10, 2021

CLOSED SESSION BEGAN AT: 10⁰⁷ A.M.

BOARD MEMBERS PRESENT:

NS AW PH AW NS PH NS
PH Patty Hall Allen Wright Mike Moore NS Christina Potter Nicole Stannard

OTHERS PRESENT:

- James Berardi, Superintendent
- Nona Griesert, Business Manager
- _____
- _____

I. SESSION TOPIC(S):

<p>Item #1—Government Code 54957.6 CONFERENCE WITH LABOR NEGOTIATORS</p> <p>RESULT:</p> <p><input checked="" type="checkbox"/> DIRECTION WAS GIVEN TO SUPERINTENDENT</p> <p><input type="checkbox"/> THE CLOSED SESSION WAS FOR PURPOSES OF DISCUSSION ONLY. NO ACTION WAS TAKEN.</p> <p><input checked="" type="checkbox"/> A ROLL CALL VOTE WAS TAKEN: HALL _____ WRIGHT <u>Y</u> MOORE <u>Y</u> POTTER _____ STANNARD <u>Y</u></p> <p><input type="checkbox"/> A ROLL CALL VOTE WAS TAKEN IN OPEN SESSION: HALL _____ WRIGHT _____ MOORE _____ POTTER _____ STANNARD _____</p>

II. MOTION TO ADJOURN CLOSED SESSION AT 10⁴⁴ A.M./P.M. AND RETURN TO OPEN SESSION

NS
AW
3:0

BY: NICOLE S (NAME) SECONDED: ALLEN W. (NAME)

MOTION PASSED / FAILED 3:0

PRESIDED BY: _____
Mike Moore, PRESIDENT

RECORDED BY: Allen Wright
Allen Wright, VICE PRESIDENT

Checks Dated 05/01/2021 through 05/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00084739	05/12/2021	AIRGAS, USA, LLC	01-5600	TANK RENTAL LHS/DVL		158.90
00084740	05/12/2021	AMAZON CAPITAL SERVICES	01-4300	INSTRUCTIONAL SUPPLIES	30.87	
			01-4320	VACUUM BAGS	43.95	
			01-4330	office supplies	17.57	92.39
00084741	05/12/2021	AMERIGAS	01-5540	PROPANE	8,711.33	
			01-5899	PROPANE	570.35	9,281.68
00084742	05/12/2021	AMS.NET C/O FREMONT BANK	01-5890	TECH SUPPORT		9,200.00
00084743	05/12/2021	B & C TRUEVALUE HOME CENTER	01-4320	maintenance supplies		69.60
00084744	05/12/2021	PAMELA BRANDON	01-5600	TECH COTTAGE RENTAL		100.00
00084745	05/12/2021	CITY OF LOYALTON	01-5530	WATER AND SEWER - LOYALTON SITES	3,921.88	
			01-5899	WATER AND SEWER - LOYALTON SITES	234.47	4,156.35
00084746	05/12/2021	COMMERCIAL APPLIANCE	13-5600	WALK-IN REPAIR		1,152.18
00084747	05/12/2021	DOWNIEVILLE PUBLIC UTILITY DIS	01-5530	water service		186.52
00084748	05/12/2021	JANET HAMILTON	01-5600	TECH COTTAGE RENTAL		100.00
00084749	05/12/2021	HUNT & SONS, INC.	01-5590	HEATING OIL		595.28
00084750	05/12/2021	JOSTENS	01-4305	Diplomas & Covers		164.15
00084751	05/12/2021	JOSTENS	01-4305	Caps and Gowns	647.05	
				Unpaid Sales Tax	42.05-	605.00
00084752	05/12/2021	K 12 MANAGEMENT DBA FUELED	01-5890	ONLINE/ISP COURSES		895.00
00084753	05/12/2021	LES SCHWAB TIRE CENTER	01-4350	VEHICLE MAINTENANCE		1,138.01
00084754	05/12/2021	LIBERTY UTILITIES	01-5510	ELECTRIC - LOYALTON SITES	7,382.65	
			01-5899	ELECTRIC - LOYALTON SITES	276.31	7,658.96
00084755	05/12/2021	PRODUCERS DAIRY	13-4700	DAIRY PRODUCTS		1,036.84
00084756	05/12/2021	MIKE MOORE	76-9576	H/W REIMBURSEMENT		955.39
00084757	05/12/2021	NEXVORTEX, INC	01-5899	PHONE SERVICES	27.52	
			01-5910	PHONE SERVICES	412.80	440.32
00084758	05/12/2021	NORTHAM DISTRIBUTING, INC.	13-4340	CAFE FOOD/SUPPLIES	27.86	
			13-4700	CAFE FOOD/SUPPLIES	1,645.73	1,673.59
00084759	05/12/2021	PACIFIC GAS & ELECTRIC COMPANY	01-5510	electrical use		25.58
00084760	05/12/2021	USPS	01-5900	Stamps		178.50
00084761	05/12/2021	USPS	01-5900	Stamps		550.00
00084762	05/12/2021	SIERRA BACKFLOW	01-5890	BACKFLOW TEST		514.72
00084763	05/12/2021	SIERRA BOOSTER	01-5890	ADVERTISEMENTS/LEGAL/PUBLIC NOTICES		268.13
00084764	05/12/2021	SIERRA COUNTY HEALTH DEPARTMENT	01-5510	ELECTRICAL SERVICES FOR TECH COTTAGE		289.50
00084765	05/12/2021	SIERRA HARDWARE	01-4320	Misc items for maintenance		13.93
00084766	05/12/2021	SIERRA VALLEY HOME CENTER	01-4320	MAINT. SUPPLIES	279.17	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Checks Dated 05/01/2021 through 05/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
00084766	05/12/2021	SIERRA VALLEY HOME CENTER	01-4320	MAINT/CUSTODIAL SUPPLIES	139.18	418.35
00084767	05/12/2021	SIERRA-PLUMAS JOINT UNIFIED	01-5890	BANK SERVICE FEES		184.49
00084768	05/12/2021	SIERRA TRANSPORTATION COMPANY, LLC	01-5100	TRANSPORTATION	14,213.03	
			01-5890	TRANSPORTATION	2,220.79	16,433.82
00084769	05/12/2021	JOHN SMITH	01-4305	FUEL REIMBURSEMENT		61.22
00084770	05/12/2021	TERMINIX PROCESSING CENTER	01-5890	PEST CONTROL -LES/LHS		156.00
00084771	05/12/2021	TRI COUNTY SCHOOLS INS. GR.	01-3901	MAY 21 HEALTH INSURANCE	2,471.25	
			01-9535	MAY 21 HEALTH INSURANCE	8,728.75	
			76-9576	MAY 21 HEALTH INSURANCE	65,771.02	76,971.02
00084772	05/12/2021	U.S. BANK	01-4300	NOISE BLOCKING EARMUFF	72.42	
				Tractor Supplies	231.52	
			01-4305	Pennant Strings for athletics	184.00	
			01-4320	Water	117.37	
			01-4330	ADOBE PRO SUBSCRIPTION	11.24	
				LAPTOP CHARGER	67.56	
			01-4350	FUEL FOR MAINT.	61.18	
			01-5890	ZOOM SUBSCRIPTION	56.01	
			01-5899	ADOBE PRO SUBSCRIPTION	3.75	805.05
00084773	05/12/2021	US FOODSERVICE, INC.	01-9210	CAFETERIA - FOOD AND SUPPLIES	84.42	
			13-4340	CAFETERIA - FOOD AND SUPPLIES	312.92	
			13-4700	CAFETERIA - FOOD AND SUPPLIES	606.02	1,003.36
00084774	05/12/2021	VOYAGER FLEET SYSTEMS INC.	01-4305	FUEL FOR ATHLETIC TRIPS	305.18	
			01-4320	FUEL	107.54	
			01-4351	BUS FUEL	2,416.13	
				Fuel for Maintenance	48.00	
			01-5200	FUEL	192.53	3,069.38
00084775	05/12/2021	ALLEN WRIGHT	76-9576	H/W REIMBURSEMENT		920.14
Total Number of Checks					37	141,523.35

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	General Fund	32	69,137.30
13	Cafeteria Fund	4	4,781.55
76	Warrant/Pass Though (payroll)	3	67,646.55

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Checks Dated 05/01/2021 through 05/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
		Total Number of Checks	37		141,565.40	
		Less Unpaid Sales Tax Liability			42.05	
		Net (Check Amount)			141,523.35	

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

ESCAPE ONLINE

Client # 0023600/S10

P.O. # _____

AGREEMENT FOR SPECIAL SERVICES
Fiscal Budget Services

This is an Agreement between the **SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT**, hereinafter referred to as "Client," and **SCHOOL SERVICES OF CALIFORNIA INC.**, hereinafter referred to as "Consultant," entered into as of July 1, 2021.

RECITALS

WHEREAS, the Client needs assistance regarding issues of school finance, legislation, school budgeting, and general fiscal issues; and

WHEREAS, the Consultant is professionally and specially trained and competent to provide these services; and

WHEREAS, the authority for entering into this Agreement is contained in Section 53060 of the Government Code and such other provisions of California law as may be applicable;

NOW, THEREFORE, the parties to this Agreement do hereby mutually agree as follows:

1. The Consultant agrees to perform such duties relating to issues of school finance, including:
 - a. Electronic delivery of the *Fiscal Report* containing information on issues of school finance, budgets, or practices and policy issues that impact local educational agency fiscal policies, and an electronic copy of the *Analysis of the Governor's Proposals for the State Budget and K-12 Education*.
 - b. An analysis of all major school finance/fiscal legislation and reports on its legislative/executive branch progress
 - c. Eight hours of service annually as the Client directs on fiscal issues, including: analysis of specific revenue or expenditure issues, analysis of specific legislative or regulatory issues, and a "quick query" service to provide telephone response to specific fiscal questions of the Client.

Services for which the base service hours may not be used, include: mandate questions, Client-specific economy, efficiency, or management consulting services, including, but not limited to, efficiency or management studies, demographic or school facility studies; special education studies; fiscal health analysis, and/or an in-depth budget review, direct collective bargaining or factfinding assistance; legislative representation or advocacy; fiscal analysis for purposes of collective bargaining, appearance as an expert witness, provision of depositions or declarations for local educational agency legal issues; major customized research projects or studies; or, on-site speeches or presentations.
 - d. Participation at the Consultant's school finance conferences and workshops at the Consultant's client rate.
2. The Client agrees to pay to the Consultant for services rendered under this Agreement:
 - a. \$4,080 annually, plus expenses, or payable at \$340 per month, plus expenses, for the services listed in Item 1 above, upon billings from the Consultant

Agreement for Special Services—Fiscal Budget Services
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

- b. For all requested services in excess of eight direct service hours as indicated in Item 1c above in a 12-month period, the applicable hourly rate for the person(s) performing the services shall apply
 - c. "Hours" are defined as hours of direct service to the Client, as well as reasonable travel time to and from the Client's site
 - d. "Expenses" are defined as actual, out-of-pocket expenses, such as travel, meals, shipping, and duplication of materials
3. The term of this contract shall be for the period of one year, beginning July 1, 2021, and terminating June 30, 2022. Agreement may be terminated prior to June 30, 2022, by either party on 30 days' written notice. In the event that the Client elects to terminate services at the end of the Agreement, the Client shall give a 30-day written notice of nonrenewal. The Consultant will provide continuing services for 90 days after the expiration date of the Agreement or until the Client provides written notice. The Client is responsible for these accrued charges and the Consultant may bill these additional days. In case of cancellation, the Client shall be liable for any costs accrued to the date of cancellation under Item 2 above.
4. It is expressly understood and agreed to by both parties that the Consultant, while carrying out and complying with any of the terms and conditions of this Agreement, is an independent contractor and is not an employee of the Client.

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed as indicated below:

By: _____

Date: _____

James Berardi

 Print Name
Superintendent

 Job Title
 Sierra-Plumas Joint Unified School District

By:  _____
 John D. Gray
 President
 School Services of California Inc.

Date: May 11, 2021

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
STAFF REPORT

TO: SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD

FROM: SIERRA-PLUMAS JUSD DISTRICT OFFICE

SUBJECT: Discussion and consideration to notify SELF of intent to withdrawal.

PURPOSE:

The Governing Board consider adopting Resolution No #22-002D authorizing TCSIG to notify SELF of intent to withdraw.

BACKGROUND:

Historically, SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT has been a party to the Schools Excess Liability Fund JPA coverage through Tri-County Schools Insurance Group.

For the last 30+ years, Schools Excess Liability Fund (SELF) has been the reinsurer TCSIG uses to complete its MOC. SELF, on March 31, 2021, by letter informed TCSIG that SELF's casualty program MOC had been changed with the changes to be implemented no later than July 1, 2021. There were several changes made to the SELF MOC; however, there were three material changes that would preclude TCSIG's ability to protect its insureds from gaps in coverage.

1. SELF changed the MOC from "Occurrence Based" to "Claims Made" for all SAM claims. It is our position that this creates a significant risk of gaps in coverage in the future for all of our districts.
2. SELF also fails to offer any specific quote for Extended Reporting Period Endorsements; it fails to indicate if they will offer this type of endorsement; and it also fails to put any type of a price on the endorsement.
3. SELF also takes all control over litigated files away from TCSIG and vests it within SELF.

All three of these changes radically and materially change our relationship with SELF. This creates huge risks of gaps in insurance as well as TCSIG's ability in the future to protect our districts from gaps due to the lack of committing to an Extended Reporting Period Endorsement.

THE HISTORY:

In August 2020, TCSIG suspected SELF was contemplating a change in their MOC. From October 2020 to November 2020 several zoom meetings were held between SELF and TCSIG. SELF continuously denied any changes were intended for the upcoming 2021 year and gave assurances to TCSIG as late as December 30, 2020 that no change to the MOC was contemplated. Based on those representations, TCSIG opted not to withdraw its members from SELF. It was only after December 2020 that SELF began its attempt to modify the MOC. It is our position that they did this intentionally to trap their members and keep them captive to this material change.

WITHDRAWAL FROM SELF:

TCSIG detrimentally relied on SELF's representation that there would be no modification to the coverages provided by SELF in its determination not to leave SELF and file the 25 resolutions, on or before December 31, 2020, that it had received from all its members to withdraw from SELF for the 2021 year as required by their bylaws. Based on SELF's misrepresentations, TCSIG's counsel has asserted that we have the right to withdraw at any time before July 1, 2021.

SELF requires each member of TCSIG to withdraw individually. TCSIG's board has elected to withdraw vesting the discretion in TCSIG's administration to make the final determination based on how the contingencies unfold. Each member of TCSIG is required to provide a separate resolution that we request be sent to the TCISG administration in order to protect all of our members by ensuring a timely withdraw.

It is TCISG's recommendation that member districts as a result of the unilateral amendments to the MOC by the SELF executive board, non-renew and withdraw from SELF.

RECOMMENDATION:

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT recommends approval of resolution 22-002D to withdrawal from SELF effective July 1, 2021; and serve the Tri-County Schools Insurance Group Chief Financial Officer a copy of the resolution on or before June 25, 2021 and designates TCSIG's CFO to retain said resolution and further grants total discretion to Tri-County Schools Insurance Group's CFO to serve said resolution on SELF no later than June 30, 2021.

ATTACHMENTS:

Resolution No #22-002D

RESOLUTION NO. 22-002D
Before the Executive Committee of the Board of Directors of
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

RESOLUTION APPROVING WITHDRAWAL FROM MEMBERSHIP IN
SCHOOLS EXCESS LIABILITY FUND JOINT POWERS AUTHORITY (JPA)

RECITALS:

1. SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT is a party to the Schools Excess Liability Fund Joint Powers Authority (SELF).
2. The Joint Powers Agreement of SELF provide that a party may terminate participation in a program under the SELF bylaws, by notifying the Board of SELF in writing by the close of business on December 31, of its intention to do so effective upon the conclusion of the current fiscal year on June 30. SELF committed on or before December 31, 2020 there was no intention to alter the MOC. TCSIG detrimentally relied on this representation. SELF then modified their MOC on March 31, 2021 with several material alterations of coverage that make it untenable to TCSIG and its members. Based on these material misrepresentations and the subsequent alteration of the MOC, the party is eligible to terminate at anytime prior to July 1, 2021.
3. The District desires to terminate its participation in the SELF JPA.

NOW, THEREFORE, BE IT RESOLVED:

1. SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT intends to withdraw from SELF effective July 1, 2021.
2. SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT shall serve the Tri-County Schools Insurance Group Chief Financial Officer a copy of this resolution on or before June 25, 2021 and designates the TCSIG CFO to retain said resolution and further grants total discretion to Tri-County Schools Insurance Group CFO to serve said resolution on SELF no later than June 30, 2021.

THIS RESOLUTION was duly passed and adopted at a meeting of the Executive Board of SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT on this 22nd day of June, 2021, by the following roll call vote:

AYES: _____
ABSTAIN _____

NOES: _____
ABSENT: _____

Mike Moore, President

ATTEST:

Christina Potter, Clerk

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/fq/aa/pa/j13a.asp> for information regarding the completion of this form.

PART I: LOCAL EDUCATIONAL AGENCY (LEA)

LEA NAME: SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT		COUNTY CODE: 46	DISTRICT CODE: 70177	CHARTER NUMBER (IF APPLICABLE):
LEA SUPERINTENDENT OR ADMINISTRATOR NAME: James Berardi, Superintendent			FISCAL YEAR: 2020-21	
ADDRESS: PO Box 955			COUNTY NAME: Sierra	
CITY: Loyalton		STATE: CA	ZIP CODE: 96118	
CONTACT NAME: Kristie Jacobsen	TITLE: Administrative Assistant	PHONE: 530-993-1660 x100	E-MAIL: kjacobsen@spjUSD.org	

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

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

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

School closure in Downieville due to PG&E power outage and a water line break - October 26, 27
 School closure in Downieville due to COVID-19 cases among students and staff the week of Thanksgiving break - November 23, 24, 25
 School closure at Loyalton Elementary School due to high rate of strep throat. All staff was on site October 16 to perform deep cleaning.

PART II: SCHOOL INFORMATION (Use the supplemental Excel form at <https://www.cde.ca.gov/fg/aa/pa/j13a.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
Downieville Elementary	6050611	Traditional	180	2	2	Oct 26, 27; Nov 23, 24, 25	Nov 23, 24, 25	3
Downieville Jr/Sr High	4632303	Traditional	180	2	2	Oct 26, 27; Nov 23, 24, 25	Nov 23, 24, 25	3
Loyalton Elementary	6050629	Traditional	180	2	1	Oct 16; Nov 10	Oct 16	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
Loyalton Elem, Loyalton High, Sierra Pass, Mar: DES, DHS		2019-20	Jan 16, Mar 16,17,18,19,20	Snowy road conditions & inclement weather; 3/18-20: COVID-19	Y
Downieville Elem, Downieville Jr/Sr		2019-20	Oct 9,10,11,24,28,29,30	PG&E Power Shutoff in Downieville (due to high winds/fire danger)	Y
Loyalton Elem, Loyalton High, Sierra Pass		2018-19	2/4, 2/5, 2/15	Snowy road conditions, inclement weather	Y
Downieville Elem, Downieville Jr/Sr		2018-19	2/4, 2/5, 2/15, 2/26	Snowy road conditions, inclement weather	Y
Loyalton Elem, Loyalton High, Sierra Pass		2017-18	2/22, 2/26, 3/16	snow road conditions, inclement weather	Y
Downieville Elem, Downieville Jr/Sr		2017-18	2/22, 3/1, 3/16	snow road conditions, inclement weather	Y
Loyalton Elem, Loyalton High, Sierra Pass		2016-17	1/3,1/9,1/10, 1/11,1/20, 2/10, 2/21,	snow road conditions, flood roads, 1/10 rd close, 1/11power,	Y
Downieville Elem, Downieville Jr/Sr		2016-17	1/3, 1/9,1/11, 1/12, 1/20, 3/6	snow road conditions, flood roads, 11/11(closed hwy)	Y
Loyalton Elem, Loyalton High, Sierra Pass		2015-16	2/18	snow roads, inclement weather	Y
Downieville Elem, Downieville Jr/Sr		2015-16	3/07	snow roads, inclement weather	Y

SECTION C: MATERIAL DECREASE

Not Applicable (Proceed to Section D)

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

Supplemental Page(s) Attached

PART II: MATERIAL DECREASE CALCULATION (Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 10 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance (October/May)	Dates Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance	Qualifier: 90% or Less (F/C)	Net Increase of Apportionment Days (C-F)
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
			-			0.00%	0.00
Total:		0.00			0		0.00

PART III: MATERIAL DECREASE CALCULATION FOR CONTINUATION HIGH SCHOOLS (Provide the attendance in hours. Use the supplemental Excel file at <https://www.cde.ca.gov/fq/aa/pa/j13a.asp> if more than 5 lines are needed for this request. Refer to the instructions for information on completing the form including the definition of "normal" attendance.)

A	B	C	D	E	F	G*	H
School Name	School Code	"Normal" Attendance Hours	Date Used for Determining "Normal" Attendance	Date of Emergency	Actual Attendance Hours	Qualifier: 90% or Less (F/C)	Net Increase of Hours (C-F)
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
						0.00%	0.00
Total:		0.00			0.00		0.00

*Qualifier should be 90% or less except when the governor declares a state of emergency or in the case of a Necessary Small School (NSS) site.

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 Sierra-Plumas Joint USD, hereby swear (or affirm) that the foregoing statements are true and are based on official records.

Board Members Names

Board Members Signatures

<u>Patty Hall</u>	_____
<u>Mike Moore</u>	_____
<u>Allen Wright</u>	_____
<u>Christina Potter</u>	_____
<u>Nicole Stannard</u>	_____
_____	_____
_____	_____
_____	_____

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

Subscribed and sworn (or affirmed) before me, this 22nd day of June, 2021.

Witness: Nona Griesert Title: Business Manager of Sierra County, California
(Name) (Signature)

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

Superintendent (or designee): _____ Authorizing LEA Name: _____
(Name) (Signature)

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): James Berardi, Superintendent
(Name) (Signature)

Subscribed and sworn (or affirmed) before me, this 22nd day of June, 2021.

Witness: Nona Griesert Title: Business Manager of Sierra County, California
(Name) (Signature)

COE contact/individual responsible for completing this section:

Name: Kristie Jacobsen Title: Administrative Assistant Phone: 530-993-1660 x100 E-mail: kjacobsen@spjusd.org

SIERRA COUNTY SUPERINTENDENT OF SCHOOLS
SIERRA COUNTY BOARD OF EDUCATION AND
SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD
TENTATIVE AGREEMENT

SIERRA-PLUMAS CLASSIFIED MANAGEMENT EMPLOYEES
2020-2021 SALARY AND BENEFITS

Article 19, Wages

Proposed: The Sierra Plumas Classified Management Employees propose:

1. *Salary*

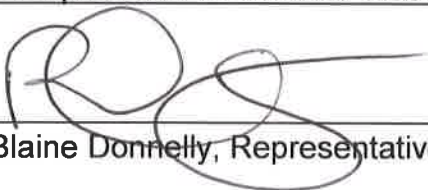
a. *One-time Payment*

- i. *One time off salary schedule payment of 4% of base salary. Payment to be disbursed as soon as possible but no later than July 15, 2021.*

Employee Response: **Sierra-Plumas Classified Management Employees accept the proposed one time off salary schedule payment of 4% of base salary. Payment to be disbursed as soon as possible but no later than July 15, 2021.**

The Employers propose that in mutual agreement with Sierra County Superintendent, Sierra County Board of Education, and Sierra-Plumas Joint Unified Governing Board and Sierra-Plumas Joint Unified School District Classified Management Employees, to close 2020-2021 school year negotiations through June 30, 2021. Nothing shall preclude the parties from meeting and conferring by mutual consent

Accepted and Ratified for Classified Management Employees



Blaine Donnelly, Representative

6/17/2021
Date

Accepted and Ratified for the Employer

James Berardi
Superintendent, Sierra County Office of Education
Superintendent, Sierra-Plumas Joint Unified School District

Date

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT GOVERNING BOARD

COMPLETION OF BARGAINING

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT

SIERRA-PLUMAS CLASSIFIED MANAGEMENT EMPLOYEES
FOR 2020-2021 SALARY AND BENEFITS


By mutual agreement with Sierra-Plumas Classified Management Employees and Sierra-Plumas Joint Unified School District Governing Board, this Agreement shall conclude 2020-2021 school year negotiations through June 30, 2021.

The SIERRA-PLUMAS CLASSIFIED MANAGEMENT EMPLOYEES voluntarily accept and ratify the Tentative Agreement for the 2020-2021 school year.

Accepted and Ratified

Accepted and Adopted

For the Classified Management Employees: For the Employer(s):



Blaine Donnelly, Representative

Date: 6/17/2021

James Berardi
Superintendent
Sierra County Office of Education
Sierra-Plumas Joint Unified School District

Date

Allen Wright, Vice President
Sierra County Office of Education
Sierra-Plumas Joint Unified School District
Governing Board

Date

Date presented to the Governing Board: _____

Date adopted by the Governing Board: _____

5/20/21

Superintendent Berardi,

It is with heavy heart that I must submit my resignation from the position of Site Principal at Loyalton High School effective 6/30/21 as I been presented an opportunity to advance my career in another county.

I am proud to have been a part of a collaborative team that has dutifully served the children, parents, and students of the Sierra Valley.

I feel incredibly lucky to have been able to have this experience and I wish everyone all the best moving forward.

Thomas Jones



5/20/21

Sierra Plumas Joint Unified School District Intervention Program

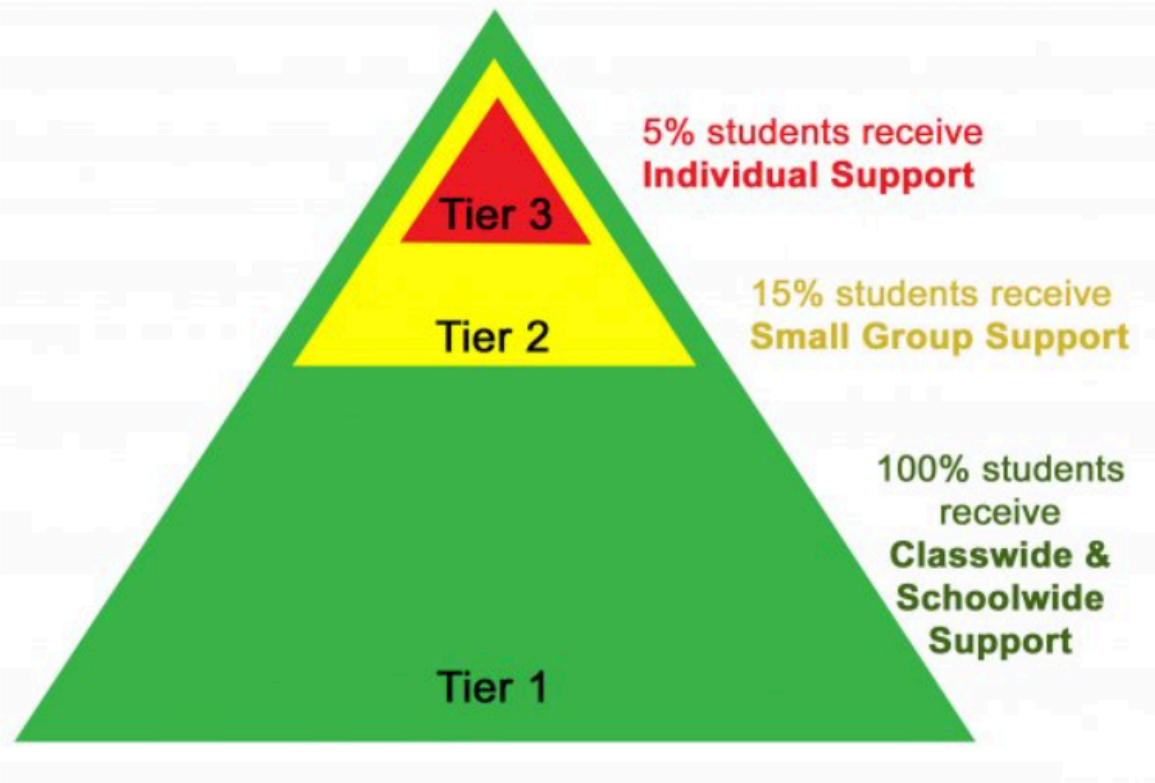


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*Job Description of SPJUSD Intervention Teacher Position

*SPJUSD Intervention Program

*SPJUSD Tiers

*Downieville School Highlights

*Loyalton Elementary School Highlights

*Loyalton High School Highlights

SPJUSD Intervention Teacher

*Oversee district wide Intervention Program that uses effective, scientifically based research curriculum and instructional strategies to fit the needs of struggling students at DVL, LES, and LHS

Benchmark Assessments/Data Collection/Data Analysis

*Coordinate Renaissance STAR and easyCBM programs (the curriculum based measurement tools used for benchmark assessments) district wide

*Coordinate and help implement Fall, Winter, and Spring Benchmark Assessments at DVL, LES, LHS

*Organize, analyze, and track benchmark data from DVL, LES, and LHS

*Collaborate with administration and teachers to determine Tier 2 and Tier 1 Watch groups

Student Support

*Create and implement targeted Tier 2 interventions in grades 4-6 at LES

*Progress monitor and document Tier 2 student progress in grades 4-6 at LES

*Create and implement targeted interventions in grades 7-12 at LHS (beginning next school year, over see the implementation of targeted interventions by a paraprofessional, currently on staff, so interventions will continue when district intervention teacher is at another site)

*Progress monitor and document Tier 2 student progress in grades 7-12 at LHS

*Create and oversee the implementation of targeted interventions by a paraprofessional in grades 1-12 at DVL

*Progress monitor Tier 2 student progress at DVL

*Communicate with parents as needed in regards to Intervention services being provided to their student

Teacher Support

*Attend weekly SST (Student Study Team) meetings at DVL, LES, and LHS as appropriate

*Support the SST Site Facilitator at each site as needed

*Coordinate MTSS (Multi Tiered Systems of Support) professional development days, once a month, at each site

*Provide support to the TK/K teachers at LES as they create and implement targeted interventions in grades 1-3

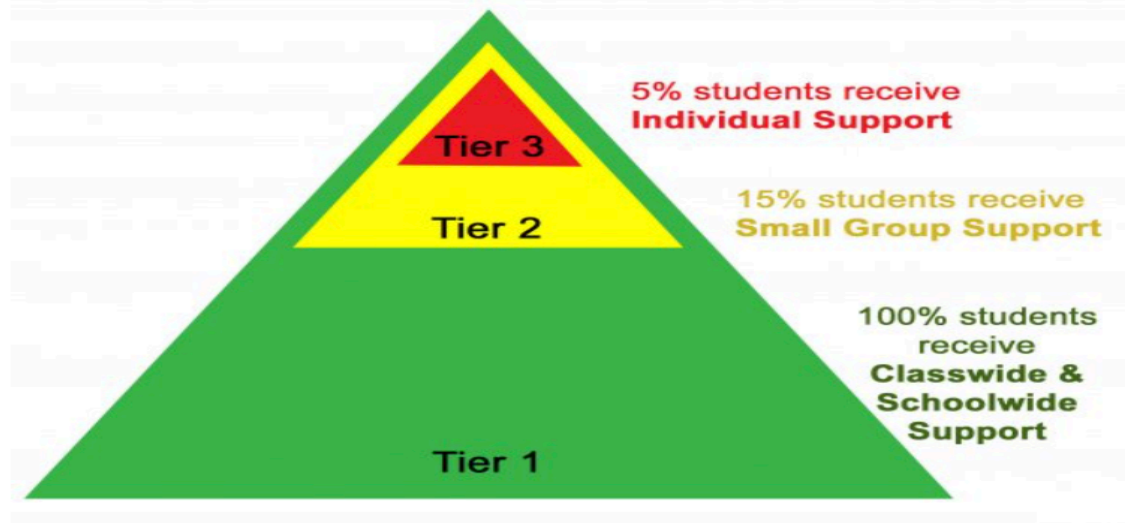
*Support teachers in creating a supportive environment for struggling students by helping plan and implement effective Tier 1 interventions district wide

504 Plans

*Communication, implementation, and site management of 504 plans district wide

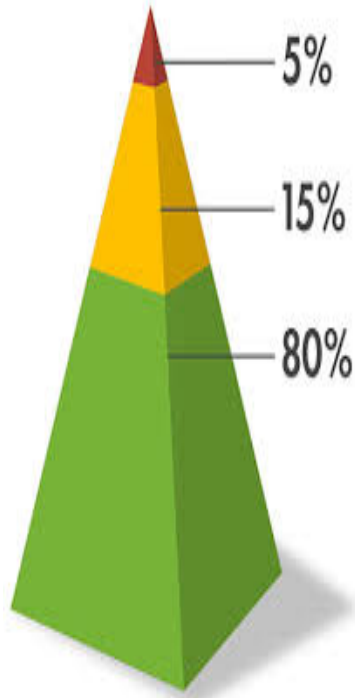
*Communication and coordination bridging services of Intervention between Special Education and General Education district wide

Sierra Plumas Joint Unified School District Intervention Program



The goal of SPJUSD's Intervention Program is to provide MTSS (Multi-Tiered Systems of Support) for students K-12 at Downieville Elementary, Downieville High School, Loyalton Elementary, and Loyalton High School. The Intervention Program provides support for students in all Tiers by supporting teachers in creating a supportive environment for students by helping create and plan effective Tier 1 interventions, creating and implementing targeted interventions for students in Tier 2, and identifying students in Tier 3. The program being expanded this year to a district level provides continued support to students moving from the elementary level to the secondary level ensuring continued progress.

The successes of students this school year receiving Tier 2 intervention along with strong Tier 1 instruction, occurred in spite of extended times of distance learning, and often, excessive absences due to Covid guidelines.



SPJUSD Tiers

Tier 3 = Special Education

Tier 2 = Targeted Intervention

Tier 1 = Universal Access

Desired %'s of Tiers according to CDE

Tier 3 ; 5% -10%

Tier 2 ; 15%

Tier 1 ; 80%

SPJUSD 2020-2021

Downieville K-12

Fall
Tier 3; 15%
Tier 2; 25%
Tier 1; 60%

End of Year
Tier 3; 11%
Tier 2; 22%
Tier1; 67%

Loyalton Elementary School

Fall
Tier 3; 13%
Tier 2; 24%
Tier 1; 63%

End of Year
Tier 3; 16%
Tier 2; 15%
Tier 1; 69%

Loyalton High School

Fall
Tier 3; 22%
Tier 2; 10%
Tier 1; 68%

End of Year
Tier 3; 17%
Tier 2; 6%
Tier 1; 77%

Downieville School

*The Intervention Program is fortunate to have a skilled paraprofessional and a skilled certificated teacher working alongside the district intervention teacher, ensuring quality targeted Tier 2 intervention is being implemented 4-5 days a week. The partnership between the paraprofessional, the certificated teacher, and the district intervention teacher is invaluable and provides for optimal student progress.

Highlights

*SST meetings occurred for students in both elementary and secondary grades. The district intervention teacher and the site SST (Student Study Team) facilitator worked together to ensure the meetings were thorough, and that the proper documentation occurred.

*Tier 2 intervention was implemented with fidelity in both the elementary and high school.

*Tier 2 intervention continued, and students got the support they needed, during extended times of distance learning.

*At the end of this school year, 3 secondary students exited the program.

*All elementary students in Tier 2 intervention made progress and increased in grade level equivalency and percentile.

Loyalton Elementary School

*The Intervention Program is fortunate to have skilled certificated teachers ensuring quality targeted Tier 2 intervention is being implemented 4 days a week in grades 1-6. The TK and K teachers provide Tier 2 instruction to students in grades 1-3 in the afternoons, and the district intervention teacher provides Tier 2 instruction to students in grades 4-6.

Highlights

*Throughout this school year, 25 students have exited the program.

*This school year, 4 students that went through the Intervention Program/Process were referred for Special Education testing. These students qualified for Special Education services, and are now receiving Tier 3 services.

*Two students who exited the Intervention Program last year, have both continued to perform at or above grade level for one full school year.

*A student came to LES mid year below the average range in both reading and math, and is ending the year in the average range in both content areas.

*A student started the year on ISP and entered school in December, assessing in math at the 26th percentile. This student is ending the school year at the 44th percentile in math.

Loyalton High School

*The Intervention Program is fortunate to have the district intervention teacher provide quality targeted Tier 2 intervention 4 days a week. Tier 2 interventions at the secondary level not only focus on targeted skills, but also include supporting students with organizational, and study skills. Due to the district intervention teacher's responsibilities across the district, students at LHS would greatly benefit from having a skilled paraprofessional work along side the district intervention teacher. This partnership would ensure all students who are in need of Tier 2 intervention services, would be supported even when the district intervention teacher is at another site.

Highlights

*The SST (Student Study Team) meetings were held on a consistent basis. The district intervention teacher and the SST site facilitator worked together to ensure the SST meetings were thorough and documented properly.

*MTSS (Multi Tiered Systems of Support) professional development days were held once a month. Teachers were empowered to address the academic, social, and organizational needs of struggling learners, and given strategies to aid in providing students with strong, effective core Tier 1 instruction at the secondary level.

*A Jr. High student entered the Intervention Program after an SST due to lack of motivation and poor grades. After 8 weeks in the program, the student showed an increase in motivation as exhibited by improved grades.

*A Jr. High student increased from the 7th percentile to the 34th percentile in math.

*After an SST a high school student entered the Intervention Program and benefited from organizational support. Our Intervention Program helped facilitate communication between school and home, as well as a school/parent meeting to solidify a plan for the student to recover credits next school year, and remain on track to graduate.

Sierra-Plumas Joint Unified School District



Adopted Budget 2021/22

June 22, 2021
James Berardi/Superintendent

Sierra-Plumas Joint Unified School District
2021-2022 Adopted Budget
Presented June 22, 2021

Sierra-Plumas Joint Unified School District (SPJUSD) is required by law to adopt a budget each year by June 30th of the preceding year. The budget encompasses the General Fund of the district, and is also accompanied by a cash-flow projection and a multi-year projection covering the 2021/22 budget and two subsequent years.



The following narrative provides the major assumption used in the preparation of the District’s 2021-2022 June Adopted Budget. Keep in mind that a budget and multi-year projection are just that—projections, not forecasts. Projections are expected to change as various factors change, they are not predictions. Projections are the mathematical result of today’s decisions based on a given set of assumptions. Forecasts, on the other hand, are predictions of the future; there is a higher

implied reliability factor than for projections. Projections will change anytime the underlying factors change.

Student Attendance/Enrollment

Attendance:	2015/16 P2	2016/17 P2	2017/18 P2	2018/19 P2	2019/20 P2	2020/21 P2	2021/22 Proj
Downieville Elementary	21.29	21.98	24.73	26.42	29.99	29.86	29.86
Downieville Jr. High	8.62	9.94	7.33	4.65	6.66	6.65	6.65
Downieville Sr. High	11.35	11.69	12.88	18.03	20.55	20.53	20.53
Loyalton Elementary	169.86	168.07	189.68	188.18	186.47	186.47	186.47
Loyalton Middle (LHS 7-8)	60.97	56.04	48.75	55.53	56.98	56.98	56.98
Loyalton High	86.70	92.71	98.70	102.68	108.32	108.32	108.32
Sierra Pass – Continuation	3.67	0.91	0.76	0.69	0.49	0.49	0.49
District Total	362.46	361.34	382.83	396.18	409.48	409.30	409.30
	11.27	15.00	16.83	14.39	18.74	20.43	20.43
Enrollment:	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS	CBEDS
District Total	382	383	407	428	442	442	442

REVENUE

Below are the changes in revenue projections since the second interim and are reflected in the 2020/21 Estimated Actuals.

Local Control Funding Formula

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• LCFF	\$376,075
• Property Taxes	\$ 27,386
• ERAF	\$ 85,000
• Education Protection Plan (EPA)	<u>\$129,292</u>
Net Change	\$617,753



Federal Revenue

Federal Revenue decreased by **(\$469,822)** for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>
• Forest Reserve Funding	(\$250,000)
• ESSER I RS3210	\$ 67,046
• ESSER II RS3212	(\$ 49,400)
• GEER RS3215	(\$ 24,841)
• COVID RS3220	(\$212,429)
• SRSA RS5811	<u>(\$ 198)</u>
Net Change	(\$469,822)

Other State Revenue

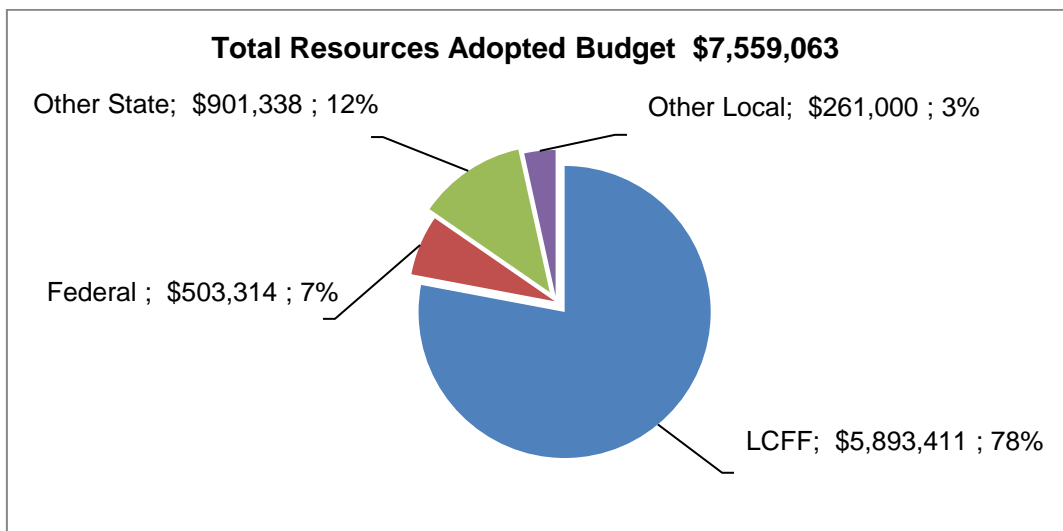
Other State resources increased by **\$492,918** for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• State LLM RS7420	(\$ 43,397)	Funding not continued in 21/22
• IPI Grant RS7422	\$167,502	One-Time Funding
• ELO RS7425	\$333,532	One-Time Funding
• ELO – Para RS7426	<u>\$35,281</u>	One-Time Funding
Net Change	\$492,918	

Local Revenue and Other Financing Sources

Local Revenue resourced decreased by (\$150) for the following reasons:

<u>Funding Description</u>	<u>Favorable (Unfavorable)</u>	<u>Comment</u>
• Interagency Services	<u>(\$ 150)</u>	
Net Change	(\$ 150)	



Revenue Comparison Chart

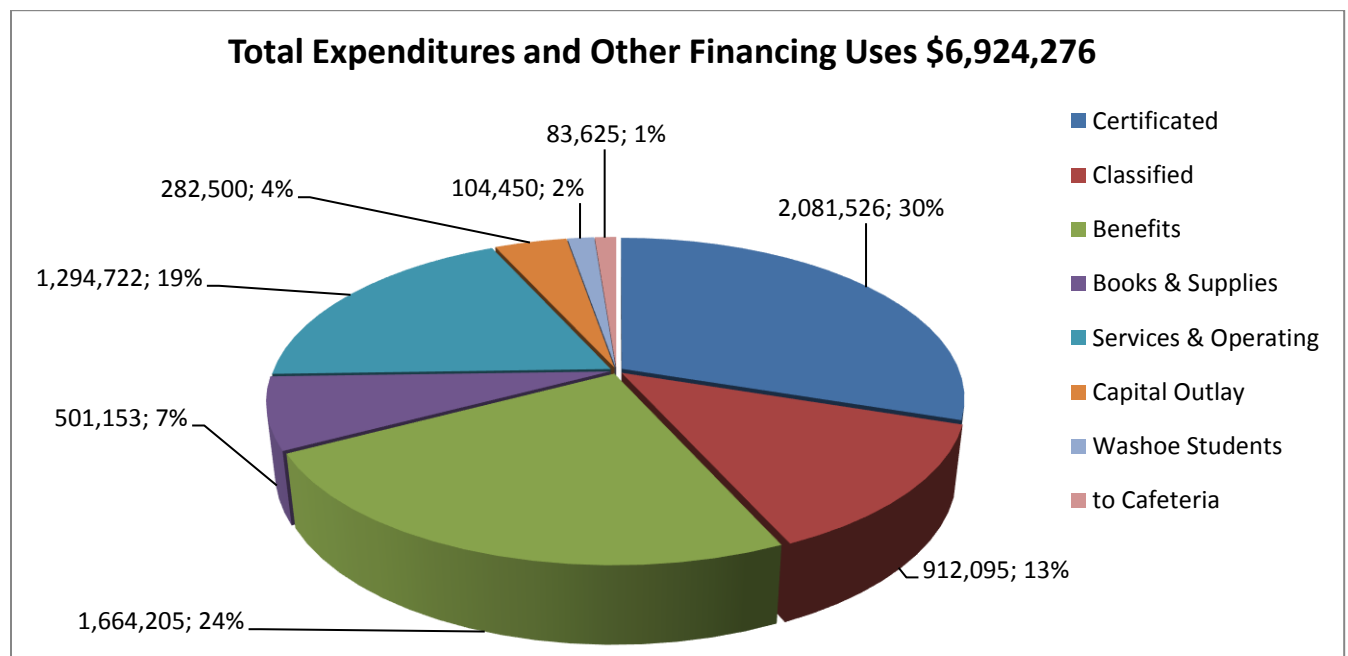
Description	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Estimated Actuals	2021-2022 Adopted Budget
LCFF/Revenue Limit	\$4,733,489	\$5,002,712	\$5,097,589	\$5,275,658	\$5,893,411
Federal	181,641	455,808	467,318	973,136	503,314
Other State	397,859	583,587	374,726	408,420	901,338
Local	246,238	268,829	1,069,998	261,150	261,000
Transfer in-Fund 35	0	0	0	0	0
Property Proceeds	0	0	0	0	0
Total	\$5,559,227	\$6,310,936	\$7,009,631	\$6,918,364	\$7,559,063

General Fund Expenditures and Financing Uses:

Expenditures were increased by \$345,367 from the 2020-21 Estimated Actuals.

Expenditures:

Description	2017-2018 Actuals	2018-2019 Actuals	2019-2020 Actuals	2020-2021 Estimated Actuals	2021-2022 Adopted Budget
Certificated	\$1,963,718	2,033,846	2,106,088	2,252,308	2,081,526
Classified	889,615	839,763	888,927	968,621	912,095
Benefits	1,439,090	1,609,350	1,603,186	1,802,345	1,664,205
Books & Supplies	397,690	310,437	372,503	500,304	501,153
Services & Operating	1,266,845	1,307,059	1,134,758	1,424,343	1,294,722
Capital Outlay	243,007	242,707	928,565	133,647	282,500
Other Outgo	104,450	91,563	86,863	104,450	104,450
Transfer-Out	302,747	68,867	96,760	100,704	83,625
Total	\$6,607,162	\$6,503,592	\$7,217,650	\$7,286,722	\$6,924,276





Net Increase (Decrease) in Fund Balance and Ending Fund Balance

Fiscal Year	Net Increase (Decrease) in Fund Balance	Ending Fund Balance
2016-17 Actuals	(340,544)	3,690,339
2017-18 Actuals	95,058	3,785,396
2018-19 Actuals	(192,656)	3,592,742
2019-20 Actuals	(208,019)	3,384,722
2020-21 Estimated Actuals	(368,358)	3,024,380
2021-22 Adopted Budget	634,787	3,659,167
2022-23 Projected	(54,233)	3,604,934
2022-23 Projected	(73,413)	3,531,521

Multi-Year

<i>Planning Factor</i>	2021-22	2022-23	2023-24	2023-24
COLA	5.07%	2.48%	3.11%	3.54%
STRS Employer Rates	16.92%	19.10%	19.10%	19.10%
PERS Employer Rates	22.91%	26.10%	27.10%	27.70%
Lottery - unrestricted per ADA*	\$150	\$150	\$150	\$150
Lottery - Prop 20 per ADA*	\$49	\$49	\$49	\$49
Minimum Proportionality Percentage (MPP)	7.04%	6.67%	6.73%	6.88%
Supplemental Funds	\$362,769	\$371,199	\$384,964	\$406,592
Certificated based on Premier	\$17,536	\$17,536	\$17,536	\$17,536

Other Comments

- Positive cash flow for fiscal year 2021-2022 with a projected ending cash balance of \$3,659,167
- Reserve requirement is met for all three years. Positive Certification
- No Health Care premium increases projected for members
- No Deferred Maintenance Assignments
- Anticipated attrition 2 FTE in 21/22 and 22/23.

Personnel	FTE
Certificated	26.75
Administration	1.85
Classified Mgmt.	1.00
Classified	25.40
Total FTE:	55.00

note: LES site administrator contracted services through Sierra COE



Gen Fund Budget Comparison Worksheet

		Unrestricted				Restricted				Total					
Year:	20/21	21/22	Pos (Neg)	%	20/21	21/22	Pos (Neg)	%	20/21	21/22	Pos (Neg)	%			
Period:	Estimated	Adopted	Difference	Change	Estimated	Adopted	Difference	Change	Estimated	Adopted	Difference	Change			
	Actuals	Budget			Actuals	Budget			Actuals	Budget					
Revenues															
LCFF Revenues	8010-8099	5,275,658	5,893,411	617,753	11.71%	1	-	-	-	5,275,658	5,893,411	617,753	11.71%		
Federal Revenues	8100-8299	330,000	80,000	(250,000)	-75.76%	2	643,136	423,314	(219,822)	-34.18%	9	973,136	503,314	(469,822)	-48.28%
State Revenues	8300-8599	78,415	78,415	-	0.00%		330,005	822,923	492,918	149.37%	10	408,420	901,338	492,918	120.69%
Local Revenues	8600-8799	261,150	261,000	(150)	-0.06%		-	-	-	-	-	-	-	(150)	-0.06%
Total Revenues		5,945,223	6,312,826	367,603	6.18%		973,141	1,246,237	273,096	28.06%		6,918,364	7,559,063	640,699	9.26%
Expenditures															
Certificated Salaries	1000-1999	1,972,849	1,906,420	(66,429)	-3.37%		279,459	175,106	(104,353)	-37.34%	11	2,252,308	2,081,526	(170,782)	-7.58%
Classified Salaries	2000-2999	844,762	718,213	(126,549)	-14.98%	3	123,859	193,882	70,023	56.53%	12	968,621	912,095	(56,526)	-5.84%
Benefits & Taxes	3000-3999	1,352,190	1,251,597	(100,593)	-7.44%		450,155	412,608	(37,547)	-8.34%		1,802,345	1,664,205	(138,140)	-7.66%
Materials & Supplies	4000-4999	355,989	264,418	(91,571)	-25.72%	4	144,315	236,735	92,420	64.04%	13	500,304	501,153	849	0.17%
Operating Expenditures	5000-5999	1,150,384	1,221,455	71,071	6.18%		273,959	73,267	(200,692)	-73.26%	14	1,424,343	1,294,722	(129,621)	-9.10%
Capital Outlay	6000-6599	128,800	77,500	(51,300)	-39.83%	5	4,847	205,000	200,153	4129.42%	15	133,647	282,500	148,853	111.38%
Other Outgo	7100-7299, 7400-7499	104,450	104,450	-	0.00%		-	-	-	-	-	-	-	-	0.00%
Other Outgo	7300-7399	(15,881)	(36,755)	(20,874)	131.44%	6	15,881	36,755	20,874	131.44%	6	-	-	-	-
Total Expenditures		5,893,543	5,507,298	(386,245)	-6.55%		1,292,475	1,333,353	40,878	3.16%		7,186,018	6,840,651	(345,367)	-4.81%
Rev less Exp		51,680	805,528	753,848	1458.68%		(319,334)	(87,116)	232,218	-72.72%		(267,654)	718,412	986,066	-368.41%
Other Sources/Uses															
Transfers In	8910-8979	-	-	-			-	-	-	-	-	-	-	-	
Contributions	8980-8999	(227,936)	(87,116)	140,820	-61.78%	7	227,936	87,116	(140,820)	-61.78%	7	-	-	-	
Transfers Out	7610-7699	100,704	83,625	(17,079)	-16.96%	8	-	-	-	-	-	100,704	83,625	(17,079)	-16.96%
Total Other Sources		(328,640)	(170,741)	157,899	-48.05%		227,936	87,116	(140,820)	-61.78%		(100,704)	(83,625)	17,079	-16.96%
Change in Fund Bal		(276,960)	634,787	911,747	-329.20%		(91,398)	-	91,398			(368,358)	634,787	1,003,145	-272.33%
Beg Fund Bal		3,301,340	3,024,380	(276,960)	-8.39%		91,398	-	(91,398)			3,392,738	3,024,380	(368,358)	-10.86%
Adjustments		-	-	-			-	-	-			-	-	-	
Adj Beg Fund Bal		3,301,340	3,024,380	(276,960)	-8.39%		91,398	-	(91,398)			3,392,738	3,024,380	(368,358)	-10.86%
End Fund Bal		3,024,380	3,659,167	634,787	20.99%		-	-	-			3,024,380	3,659,167	634,787	20.99%
Non Spendable		4,100	3,400	(700)			-	-	-			4,100	3,400	-	
Prepaid Items		998	-	-			-	-	-			998	-	(998)	
Restricted		-	-	-			-	-	-			-	-	-	
Committed		-	-	-			-	-	-			-	-	-	
OPEB		594,385	594,385	-			-	-	-			594,385	594,385	-	
Assigned		-	-	-			-	-	-			-	-	-	
Deferred Maintenance		-	-	-			-	-	-			-	-	-	
REU		730,000	865,000	135,000			-	-	-			730,000	865,000	135,000	18.49%
Unassigned		1,694,897	2,196,382	634,787	37.45%		-	-	-			1,694,897	2,196,382	634,787	37.45%

REU is: 10.0% 12.5%

Tickmark Legend

1	Unrestricted revenues increased approx \$376k for LCFF, EPA increased approx \$130k, Property Tax revenues increased approx \$27k and ERAF increased approx \$85k.
2	Unrestricted Federal revenues decreased approx (\$250k) due to Forest Reserve Funding.
3	Unrestricted Classified salaries reduced approx (\$94k) due to transfer to restricted resources, classified substitutes reduced approx (\$32k).
4	Unrestricted Benefits reduced due to changes in salaries.
5	Unrestricted Capital Outlay reduced approx (\$46k) for land improvement and approx (\$5k) for equipment reductions.
6	Unrestricted/Restricted Indirect Cost rate increased from 6.07% to 6.11%.
7	Unrestricted GF Contributions to Restricted programs reduced approx (\$123k) to Title I, reduced approx (\$16k) to Title II and reduced approx (\$1,700) to Ag Voc Ed.
8	Unrestricted GF Contribution to Cafeteria Program reduced approx (\$17k).
9	Restricted Federal Revenue increased approx \$67k for ESSER I, decreased approx (\$50k) for ESSER II, decreased approx (\$25k) for GEER:LLM, decreased approx (\$212k) for COVID LLM
10	Restricted State Revenue decreased approx (\$43k) for LLM, increased approx \$167k for IPI, increased approx \$369k for ELO.
11	Restricted certificated salaries reduced approx (\$51k) for Title I, increased approx \$46k for ESSER I, decreased approx (\$56k) for ESSER II, reduced approx (\$83k) for COVID LLM, increased approx \$1,500 for CTEIG, reduced approx (\$12k) for LLM, increased approx \$74k for ELO, reduced approx (\$24k) for Low Performing BG (grant not continued).
12	Restricted classified salaries reduced approx (\$59k) for Title I, reduced approx (\$39k) for COVID LL, reduced approx (\$2k) for SRSA, reduced approx (\$1k) for State LLM, increased approx \$171k for ELO grant.
13	Restricted Materials & Supplies increased approx \$24k for Title I, increased approx \$105k for ESSER II, decreased approx (\$24k) for GEER:LLM, decreased approx (\$11k) for COVID:LL, increased approx \$1k for Perkins, decreased approx (\$2k) for Title IV, decreased approx (\$41k) for Lottery, decreased approx (\$4k) for SB117 COVID, decreased approx (\$7k) for State LL, increased approx \$53k for IPI, increased approx \$3k for ELO, reduced approx (\$1k) for SUMS, decreased approx (\$4k) for music program.
14	Restricted Operating Expenditures increased approx \$18k for Title I, increased approx \$6k for ESSER I, rdecreased approx (\$181k) for ESSER II, decreased approx (\$15k) for COVID LL, decreased approx (\$1k) for Perkins, decreased approx (\$16k) for Title II, increased approx \$3k for SRSA, decreased approx (\$1k) for Ag Voc Ed, decreased approx (\$17k) for State LLM, increased approx \$4k for ELO, decreased approx (\$1k) for SUMS.
15	Restricted Capital Outlay increased approx \$100k for ESSERII, decreased approx (\$4k) for CTEIG, reduced approx (\$1k) for Ag Voc Ed, increased approx \$105k for IPI.
16	
17	
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Sierra-Plumas Joint Unified School District
2021/22 Adopted Budget

Multi Year Projection

		2021/22 <i>Budget</i>			2022/23 <i>MYP</i>			2023/24 <i>MYP</i>		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
		A	B	C	D	E	F	G	H	I
Revenues										
LCFF Revenues	8010-8099	5,893,411	-	5,893,411	6,021,196	-	6,021,196	6,192,825	-	6,192,825
Federal Revenues	8100-8299	80,000	423,314	503,314	80,000	139,464	219,464	80,000	139,464	219,464
State Revenues	8300-8599	78,415	822,923	901,338	78,415	286,608	365,023	78,415	286,608	365,023
Local Revenues	8600-8799	261,000	-	261,000	261,000	-	261,000	261,000	-	261,000
Contributions	8980-8999	(87,116)	87,116	-	(644,162)	644,162	-	(668,661)	668,661	-
Total Revenues		6,225,710	1,333,353	7,559,063	5,796,449	1,070,234	6,866,683	5,943,579	1,094,733	7,038,312
Expenditures										
Certificated Salaries	1000-1999	1,906,420	175,106	2,081,526	1,986,522	184,365	2,170,887	2,074,910	194,079	2,268,989
Classified Salaries	2000-2999	718,213	193,882	912,095	752,256	200,578	952,834	789,724	207,389	997,113
Benefits & Taxes	3000-3999	1,251,597	412,608	1,664,205	1,397,211	508,794	1,906,005	1,437,665	516,768	1,954,433
Materials & Supplies	4000-4999	264,418	236,735	501,153	264,418	76,819	341,237	264,418	76,819	341,237
Operating Expenditures	5000-5999	1,221,455	73,267	1,294,722	1,221,455	62,923	1,284,378	1,221,455	62,923	1,284,378
Capital Outlay	6000-6599	77,500	205,000	282,500	77,500	-	77,500	77,500	-	77,500
Other Outgo	7xxx's	104,450	-	104,450	104,450	-	104,450	104,450	-	104,450
Other Outgo	7300-7399	(36,755)	36,755	-	(36,755)	36,755	-	(36,755)	36,755	-
Transfers Out	7600-7629	83,625	-	83,625	83,625	-	83,625	83,625	-	83,625
Total Expenditures		5,590,923	1,333,353	6,924,276	5,850,682	1,070,234	6,920,916	6,016,992	1,094,733	7,111,725
Rev less Exp		634,787	-	634,787	(54,233)	-	(54,233)	(73,413)	-	(73,413)
Change in Fund Bal		634,787	-	634,787	(54,233)	-	(54,233)	(73,413)	-	(73,413)
Beg Fund Bal		3,024,380	-	3,024,380	3,659,167	-	3,659,167	3,604,934	-	3,604,934
Adjustments		-	-	-	-	-	-	-	-	-
Adj Beg Fund Bal		3,024,380	-	3,024,380	3,659,167	-	3,659,167	3,604,934	-	3,604,934
End Fund Bal		3,659,167	-	3,659,167	3,604,934	-	3,604,934	3,531,521	-	3,531,521
Non Spendable		3,400	-	3,400	3,400	-	3,400	3,400	-	3,400
Restricted		-	-	-	-	-	-	-	-	-
Comitted										
OPEB		594,385	-	594,385	594,385	-	594,385	594,385	-	594,385
Assigned										
Deferred Maintenance		-	-	-	-	-	-	-	-	-
REU		865,000	-	865,000	865,000	-	865,000	865,000	-	865,000
Unassigned		2,196,382	-	2,196,382	2,142,149	-	2,142,149	2,068,736	-	2,068,736

Education Protection Account
Program by Resource Report
Expenditures by Object
2021-2022 Budget Recommendation
June 22 2021

SIERRA-PLUMAS JOINT UNIFIED SCHOOL DISTRICT 2021-2022 BUDGET
Fund 01, Resource 1400 Education Protection Account

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
LCFF Sources	8010-8099	482,182.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		482,182.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
Teachers Salaries	1000-1999	391,342.00
Instruction-Related Services		
Instructional Aides' Salaries	2100-2150	0.00
Employee Benefits	3000-3999	89,922.00
Books & Supplies		
Materials & Supplies	4300	918.00
Noncapitalized Equipment	4400	0.00
Travel & Conference	5200	0.00
Other Outgo		
County Tuition	7100	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		482,182.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
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		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	
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	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
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	S	
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 Estimated Actuals	2021-22 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,275,656.00	0.00	5,275,656.00	5,893,411.00	0.00	5,893,411.00	11.7%
2) Federal Revenue		8100-8299	330,000.00	643,136.00	973,136.00	80,000.00	423,314.00	503,314.00	-48.3%
3) Other State Revenue		8300-8599	76,415.00	330,005.00	408,420.00	78,415.00	822,923.00	901,338.00	120.7%
4) Other Local Revenue		8600-8799	261,150.00	0.00	261,150.00	261,000.00	0.00	281,000.00	-0.1%
5) TOTAL, REVENUES			5,945,223.00	973,141.00	6,918,364.00	6,312,826.00	1,246,237.00	7,559,063.00	9.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	1,972,849.00	279,459.00	2,252,308.00	1,906,420.00	175,106.00	2,081,526.00	-7.6%
2) Classified Salaries		2000-2999	844,762.00	123,859.00	968,621.00	718,213.00	193,882.00	912,095.00	-5.8%
3) Employee Benefits		3000-3999	1,352,190.00	450,155.00	1,802,345.00	1,251,597.00	412,608.00	1,664,205.00	-7.7%
4) Books and Supplies		4000-4999	355,989.00	144,315.00	500,304.00	264,418.00	236,735.00	501,153.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	1,150,384.00	273,959.00	1,424,343.00	1,221,455.00	73,267.00	1,294,722.00	-9.1%
6) Capital Outlay		6000-6999	128,800.00	4,847.00	133,647.00	77,500.00	205,000.00	282,500.00	111.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(15,881.00)	15,881.00	0.00	(36,755.00)	36,755.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,893,543.00	1,292,475.00	7,186,018.00	5,507,298.00	1,333,353.00	6,840,651.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)									
			51,680.00	(319,334.00)	(267,654.00)	805,528.00	(87,116.00)	718,412.00	-368.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,704.00	0.00	100,704.00	83,625.00	0.00	83,625.00	-17.0%
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	(227,936.00)	227,936.00	0.00	(87,116.00)	87,116.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(328,640.00)	227,936.00	(100,704.00)	(170,741.00)	87,116.00	(83,625.00)	-17.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(276,960.00)	(91,398.00)	(368,358.00)	634,787.00	0.00	634,787.00	-272.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,301,340.00	91,398.00	3,392,738.00	3,024,380.00	0.00	3,024,380.00	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,301,340.00	91,398.00	3,392,738.00	3,024,380.00	0.00	3,024,380.00	-10.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,301,340.00	91,398.00	3,392,738.00	3,024,380.00	0.00	3,024,380.00	-10.9%
2) Ending Balance, June 30 (E + F1e)			3,024,380.00	0.00	3,024,380.00	3,659,167.00	0.00	3,659,167.00	21.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,100.00	0.00	4,100.00	3,400.00	0.00	3,400.00	-17.1%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	998.00	0.00	998.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	594,385.00	0.00	594,385.00	594,385.00	0.00	594,385.00	0.0%
OPEB	0000	9760				594,385.00		594,385.00	
OPEB	0000	9760	594,385.00		594,385.00				
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	730,000.00	0.00	730,000.00	865,000.00	0.00	865,000.00	18.5%
Unassigned/Unappropriated Amount		9790	1,694,897.00	0.00	1,694,897.00	2,196,382.00	0.00	2,196,382.00	29.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,903,075.04	43,370.74	3,946,445.78				
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	4,100.00	0.00	4,100.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	20,376.00	20,376.00				
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	998.00	0.00	998.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,908,173.04	63,746.74	3,971,919.78				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	143,029.74	0.00	143,029.74				
2) Due to Grantor Governments		9590	207,612.00	810.38	208,422.38				
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			350,641.74	810.38	351,452.12				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,557,531.30	62,936.36	3,620,467.66				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	2,184,128.00	0.00	2,184,128.00	2,560,203.00	0.00	2,560,203.00	17.2%
Education Protection Account State Aid - Current Year		8012	352,890.00	0.00	352,890.00	482,182.00	0.00	482,182.00	36.6%
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	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	2,738,640.00	0.00	2,738,640.00	2,766,026.00	0.00	2,766,026.00	1.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	85,000.00	0.00	85,000.00	New
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,275,658.00	0.00	5,275,658.00	5,893,411.00	0.00	5,893,411.00	11.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	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%
TOTAL, LCFF SOURCES			5,275,658.00	0.00	5,275,658.00	5,893,411.00	0.00	5,893,411.00	11.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	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	330,000.00	0.00	330,000.00	80,000.00	0.00	80,000.00	-75.8%
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		79,197.00	79,197.00		79,197.00	79,197.00	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		13,299.00	13,299.00		13,299.00	13,299.00	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		1,487.00	1,487.00		1,487.00	1,487.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Other NCLB / Every Student Succeeds Act		8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		3,141.00	3,141.00		3,141.00	3,141.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	536,012.00	538,012.00	0.00	316,190.00	316,190.00	-41.0%
TOTAL FEDERAL REVENUE			330,000.00	643,136.00	973,136.00	80,000.00	423,314.00	503,314.00	-48.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,020.00	0.00	17,020.00	17,020.00	0.00	17,020.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	61,395.00	20,055.00	81,450.00	61,395.00	20,055.00	81,450.00	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	309,950.00	309,950.00	0.00	802,868.00	802,868.00	159.0%
TOTAL OTHER STATE REVENUE			78,415.00	330,005.00	408,420.00	78,415.00	822,923.00	901,338.00	120.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	6,500.00	0.00	6,500.00	6,500.00	0.00	6,500.00	0.0%
Interest		8660	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	189,850.00	0.00	189,850.00	189,500.00	0.00	189,500.00	-0.1%
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	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
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%
TOTAL, OTHER LOCAL REVENUE			261,150.00	0.00	261,150.00	261,000.00	0.00	261,000.00	-0.1%
TOTAL, REVENUES			5,945,223.00	973,141.00	6,918,364.00	6,312,826.00	1,246,237.00	7,559,063.00	9.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	1,801,625.00	196,459.00	1,998,084.00	1,644,433.00	175,106.00	1,819,539.00	-8.9%
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	171,224.00	83,000.00	254,224.00	261,987.00	0.00	261,987.00	3.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,972,849.00	279,459.00	2,252,308.00	1,906,420.00	175,106.00	2,081,526.00	-7.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	138,832.00	89,859.00	228,691.00	142,826.00	99,647.00	242,473.00	6.1%
Classified Support Salaries		2200	447,428.00	32,500.00	479,928.00	409,307.00	0.00	409,307.00	-14.7%
Classified Supervisors' and Administrators' Salaries		2300	97,216.00	0.00	97,216.00	5,608.00	94,235.00	99,843.00	2.7%
Clerical, Technical and Office Salaries		2400	156,738.00	1,200.00	157,938.00	156,076.00	0.00	156,076.00	-1.2%
Other Classified Salaries		2900	4,748.00	300.00	5,048.00	4,396.00	0.00	4,396.00	-12.9%
TOTAL, CLASSIFIED SALARIES			844,762.00	123,859.00	968,621.00	718,213.00	193,882.00	912,095.00	-5.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	314,986.00	252,635.00	567,621.00	320,526.00	237,129.00	557,655.00	-1.8%
PERS		3201-3202	149,520.00	70,207.00	219,727.00	135,235.00	86,367.00	223,602.00	1.8%
OASDI/Medicare/Alternative		3301-3302	89,950.00	13,619.00	103,569.00	81,820.00	17,568.00	99,388.00	-4.0%
Health and Welfare Benefits		3401-3402	664,728.00	100,100.00	764,828.00	522,620.00	52,670.00	575,290.00	-24.8%
Unemployment Insurance		3501-3502	1,406.00	200.00	1,606.00	33,134.00	4,535.00	37,669.00	2245.5%
Workers' Compensation		3601-3602	91,528.00	13,394.00	104,922.00	88,115.00	12,339.00	100,454.00	-4.3%
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	40,072.00	0.00	40,072.00	70,147.00	0.00	70,147.00	75.1%
TOTAL, EMPLOYEE BENEFITS			1,352,190.00	450,155.00	1,802,345.00	1,251,597.00	412,608.00	1,664,205.00	-7.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	50,000.00	61,222.00	111,222.00	0.00	85,055.00	85,055.00	-23.5%
Books and Other Reference Materials		4200	250.00	500.00	750.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	218,739.00	68,337.00	287,076.00	197,418.00	47,303.00	244,721.00	-14.8%
Noncapitalized Equipment		4400	87,000.00	14,256.00	101,256.00	67,000.00	104,377.00	171,377.00	69.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			355,989.00	144,315.00	500,304.00	264,418.00	236,735.00	501,153.00	0.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	111,000.00	0.00	111,000.00	185,000.00	0.00	185,000.00	66.7%
Travel and Conferences		5200	15,700.00	32,954.00	48,654.00	9,895.00	25,385.00	35,280.00	-27.5%
Dues and Memberships		5300	10,580.00	0.00	10,580.00	13,250.00	0.00	13,250.00	25.2%
Insurance		5400 - 5450	108,080.00	0.00	108,080.00	108,500.00	0.00	108,500.00	0.4%
Operations and Housekeeping Services		5500	242,700.00	4,000.00	246,700.00	279,750.00	3,000.00	282,750.00	14.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	79,100.00	127,815.00	206,915.00	82,000.00	1,750.00	83,750.00	-59.5%
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	568,724.00	101,690.00	670,414.00	527,285.00	43,132.00	570,417.00	-14.9%
Communications		5900	14,500.00	7,500.00	22,000.00	15,775.00	0.00	15,775.00	-28.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,150,384.00	273,959.00	1,424,343.00	1,221,455.00	73,267.00	1,294,722.00	-9.1%

Descr. / Obj	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	46,300.00	0.00	46,300.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	205,000.00	205,000.00	New
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	27,500.00	4,847.00	32,347.00	22,500.00	0.00	22,500.00	-30.4%
Equipment Replacement		6500	55,000.00	0.00	55,000.00	55,000.00	0.00	55,000.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			128,800.00	4,847.00	133,647.00	77,500.00	205,000.00	282,500.00	111.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	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 to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	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/JP Transfers of Apportionments to Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(15,881.00)	15,881.00	0.00	(36,755.00)	36,755.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(15,881.00)	15,881.00	0.00	(36,755.00)	36,755.00	0.00	0.0%
TOTAL, EXPENDITURES			5,893,543.00	1,292,475.00	7,186,018.00	5,507,298.00	1,333,353.00	6,840,651.00	-4.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	100,704.00	0.00	100,704.00	83,625.00	0.00	83,625.00	-17.0%
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			100,704.00	0.00	100,704.00	83,625.00	0.00	83,625.00	-17.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(227,938.00)	227,938.00	0.00	(87,116.00)	87,116.00	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			(227,938.00)	227,938.00	0.00	(87,116.00)	87,116.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(328,640.00)	227,938.00	(100,704.00)	(170,741.00)	87,116.00	(83,625.00)	-17.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	5,275,658.00	0.00	5,275,658.00	5,893,411.00	0.00	5,893,411.00	11.7%
2) Federal Revenue		8100-8299	330,000.00	643,136.00	973,136.00	80,000.00	4,23,314.00	503,314.00	-48.3%
3) Other State Revenue		8300-8599	78,415.00	330,005.00	408,420.00	78,415.00	822,923.00	901,338.00	120.7%
4) Other Local Revenue		8600-8799	261,150.00	0.00	261,150.00	261,000.00	0.00	261,000.00	-0.1%
5) TOTAL, REVENUES			5,945,223.00	973,141.00	6,918,364.00	6,312,826.00	1,246,237.00	7,559,063.00	9.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,044,262.00	832,231.00	3,876,493.00	2,779,361.00	810,300.00	3,589,661.00	-7.4%
2) Instruction - Related Services	2000-2999		571,105.00	96,970.00	668,075.00	522,590.00	21,210.00	543,800.00	-18.6%
3) Pupil Services	3000-3999		373,882.00	1,395.00	375,277.00	400,352.00	0.00	400,352.00	6.7%
4) Ancillary Services	4000-4999		100,699.00	2,500.00	103,199.00	91,372.00	20,000.00	111,372.00	7.9%
5) Community Services	5000-5999		8,017.00	0.00	8,017.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		771,574.00	137,241.00	908,815.00	630,137.00	220,986.00	851,123.00	-6.3%
8) Plant Services	8000-8999		919,564.00	222,138.00	1,141,702.00	979,036.00	260,857.00	1,239,893.00	8.6%
9) Other Outgo	9000-9999	Except 7600-7699	104,450.00	0.00	104,450.00	104,450.00	0.00	104,450.00	0.0%
10) TOTAL, EXPENDITURES			5,893,543.00	1,292,475.00	7,186,018.00	5,507,298.00	1,333,353.00	6,840,651.00	-4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B10)									
			51,680.00	(319,334.00)	(267,654.00)	805,528.00	(87,116.00)	718,412.00	-368.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	100,704.00	0.00	100,704.00	83,625.00	0.00	83,625.00	-17.0%
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	(227,936.00)	227,936.00	0.00	(87,116.00)	87,116.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(328,640.00)	227,936.00	(100,704.00)	(170,741.00)	87,116.00	(83,625.00)	-17.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(276,960.00)	(91,398.00)	(368,358.00)	634,787.00	0.00	634,787.00	-272.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,301,340.00	91,398.00	3,392,738.00	3,024,380.00	0.00	3,024,380.00	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,301,340.00	91,398.00	3,392,738.00	3,024,380.00	0.00	3,024,380.00	-10.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,301,340.00	91,398.00	3,392,738.00	3,024,380.00	0.00	3,024,380.00	-10.9%
2) Ending Balance, June 30 (E + F1e)			3,024,380.00	0.00	3,024,380.00	3,659,167.00	0.00	3,659,167.00	21.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	4,100.00	0.00	4,100.00	3,400.00	0.00	3,400.00	-17.1%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	998.00	0.00	998.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	594,385.00	0.00	594,385.00	594,385.00	0.00	594,385.00	0.0%
OPEB	0000	9760			594,385.00	594,385.00		594,385.00	
OPEB	0000	9760	594,385.00		594,385.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	730,000.00	0.00	730,000.00	865,000.00	0.00	865,000.00	18.5%
Unassigned/Unappropriated Amount		9790	1,694,897.00	0.00	1,694,897.00	2,196,382.00	0.00	2,196,382.00	29.6%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	88,000.00	94,000.00	6.8%
3) Other State Revenue		8300-8599	6,000.00	7,000.00	16.7%
4) Other Local Revenue		8600-8799	17,500.00	20,500.00	17.1%
5) TOTAL, REVENUES			111,500.00	121,500.00	9.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	85,099.00	85,606.00	0.6%
3) Employee Benefits		3000-3999	49,021.00	45,619.00	-6.9%
4) Books and Supplies		4000-4999	70,500.00	67,500.00	-4.3%
5) Services and Other Operating Expenditures		5000-5999	7,584.00	6,400.00	-15.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			212,204.00	205,125.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,704.00)	(83,625.00)	-17.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,704.00	83,625.00	-17.0%
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			100,704.00	83,625.00	-17.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	15,173.93	15,173.93	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			15,173.93	15,173.93	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			15,173.93	15,173.93	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	15,173.93	15,173.93	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(76,328.39)		
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	1,117.00		
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			(75,211.39)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	262.96		
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			262.96		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(75,474.35)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	78,000.00	84,000.00	7.7%
Donated Food Commodities		8221	10,000.00	10,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			88,000.00	94,000.00	6.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	6,000.00	7,000.00	16.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,000.00	7,000.00	16.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	17,500.00	20,500.00	17.1%
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%
TOTAL, OTHER LOCAL REVENUE			17,500.00	20,500.00	17.1%
TOTAL, REVENUES			111,500.00	121,500.00	9.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	85,099.00	85,606.00	0.6%
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			85,099.00	85,606.00	0.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,302.00	17,875.00	16.8%
OASDI/Medicare/Alternative		3301-3302	6,230.00	6,351.00	1.9%
Health and Welfare Benefits		3401-3402	24,833.00	17,537.00	-29.4%
Unemployment Insurance		3501-3502	42.00	1,052.00	2404.8%
Workers' Compensation		3601-3602	2,614.00	2,804.00	7.3%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			49,021.00	45,619.00	-6.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,500.00	7,500.00	-28.6%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.0%
Food		4700	55,000.00	55,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			70,500.00	67,500.00	-4.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	500.00	-50.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	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	1,250.00	900.00	-28.0%
Communications		5900	334.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,584.00	6,400.00	-15.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			212,204.00	205,125.00	-3.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	100,704.00	83,625.00	-17.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,704.00	83,625.00	-17.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,704.00	83,625.00	-17.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	88,000.00	94,000.00	6.8%
3) Other State Revenue		8300-8599	6,000.00	7,000.00	16.7%
4) Other Local Revenue		8600-8799	17,500.00	20,500.00	17.1%
5) TOTAL, REVENUES			111,500.00	121,500.00	9.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		212,204.00	205,125.00	-3.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			212,204.00	205,125.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(100,704.00)	(83,625.00)	-17.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,704.00	83,625.00	-17.0%
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			100,704.00	83,625.00	-17.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,173.93	15,173.93	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,173.93	15,173.93	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,173.93	15,173.93	0.0%
2) Ending Balance, June 30 (E + F1e)			15,173.93	15,173.93	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			15,173.93	15,173.93	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			0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	15,173.93	15,173.93
Total, Restricted Balance		15,173.93	15,173.93

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	119,117.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			119,117.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(119,117.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(119,117.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	119,117.00	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			119,117.00	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			119,117.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	119,116.44		
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			119,116.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			119,116.44		

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	119,117.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	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			119,117.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			119,117.00	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		119,117.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			119,117.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(119,117.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(119,117.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	119,117.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			119,117.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,117.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	0.0%
B. EXPENSES					
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 Expenses		5000-5999	15,000.00	15,000.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			15,000.00	15,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	398,700.00	398,700.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			398,700.00	398,700.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			398,700.00	398,700.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			398,700.00	398,700.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	398,700.00	398,700.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	51,523.82		
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	348,348.40		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			399,872.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			399,872.22		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	15,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			15,000.00	15,000.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			15,000.00	15,000.00	0.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		15,000.00	15,000.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			15,000.00	15,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	398,700.00	398,700.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			398,700.00	398,700.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			398,700.00	398,700.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			398,700.00	398,700.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	398,700.00	398,700.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
	Total, Restricted Net Position	0.00	0.00

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	409.30	409.30	409.30	409.30	409.30	409.30
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	409.30	409.30	409.30	409.30	409.30	409.30
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	4.64	4.64	4.64	4.64	4.64	4.64
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.43	0.43	0.43	0.43	0.43	0.43
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]	15.36	15.36	15.36	15.36	15.36	15.36
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	20.43	20.43	20.43	20.43	20.43	20.43
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	429.73	429.73	429.73	429.73	429.73	429.73
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	157,192.00		157,192.00			157,192.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	157,192.00	0.00	157,192.00	0.00	0.00	157,192.00
Capital assets being depreciated:						
Land Improvements	382,050.74		382,050.74	3,753.26		385,804.00
Buildings	8,770,545.00		8,770,545.00			8,770,545.00
Equipment	1,067,212.00		1,067,212.00		226,962.00	840,250.00
Total capital assets being depreciated	10,219,807.74	0.00	10,219,807.74	3,753.26	226,962.00	9,996,599.00
Accumulated Depreciation for:						
Land Improvements	(125,203.00)		(125,203.00)	0.00	51,461.00	(176,664.00)
Buildings	(5,478,654.00)		(5,478,654.00)		199,649.00	(5,678,303.00)
Equipment	(874,429.00)		(874,429.00)	16,562.00		(857,867.00)
Total accumulated depreciation	(6,478,286.00)	0.00	(6,478,286.00)	16,562.00	251,110.00	(6,712,834.00)
Total capital assets being depreciated, net	3,741,521.74	0.00	3,741,521.74	20,315.26	478,072.00	3,283,765.00
Governmental activity capital assets, net	3,898,713.74	0.00	3,898,713.74	20,315.26	478,072.00	3,440,957.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF JUNE									
			July	August	September	October	November	December	January	February		
A. BEGINNING CASH			3,024,380.00	3,155,649.44	3,143,192.44	3,257,837.44	3,630,792.64	3,402,523.64	4,146,719.64	4,463,260.64		
B. RECEIPTS												
LCFF/Revenue Limit Sources												
Principal Apportionment	8010-8019		304,168.00	304,168.00	392,391.00	242,023.00	259,060.00	176,444.00	121,667.00	142,444.00		
Property Taxes	8020-8079			95,159.00				828,834.00	601,984.00			
Miscellaneous Funds	8080-8099							0.00				
Federal Revenue	8100-8299				212,924.00			81,879.00	12,724.00			
Other State Revenue	8300-8599		188.00		43,397.00	645,000.00	17,020.00	105,400.00	28,241.00	34,675.00		
Other Local Revenue	8600-8799		7,712.00	4,277.00	10,506.00	67,369.00	2,126.00	6,225.00	6,359.00	91,897.00		
Interfund Transfers In	8910-8929											
All Other Financing Sources	8930-8979											
TOTAL RECEIPTS			312,068.00	403,604.00	659,218.00	954,392.00	278,206.00	1,198,782.00	770,975.00	269,016.00		
C. DISBURSEMENTS												
Certificated Salaries	1000-1999		20,019.00	27,833.00	212,967.00	201,612.00	197,697.00	198,116.00	199,839.00	203,966.00		
Classified Salaries	2000-2999		39,361.00	41,621.00	65,353.00	73,711.00	74,926.00	71,330.00	71,320.00	68,458.00		
Employee Benefits	3000-3999		34,999.00	38,039.00	125,064.00	127,859.00	126,451.00	122,313.00	143,965.00	125,585.00		
Books and Supplies	4000-4999		10,849.00	125,937.00	127,485.00	27,908.00	25,721.00	11,320.00	7,095.00	14,391.00		
Services	5000-5999		126,953.00	36,761.00	15,493.00	167,246.00	65,157.00	35,982.00	31,010.00	185,697.00		
Capital Outlay	6000-6599			150,000.00			14,945.00	14,530.00		16,795.00		
Other Outgo	7000-7499									18,062.00		
Interfund Transfers Out	7600-7629											
All Other Financing Uses	7630-7699											
TOTAL DISBURSEMENTS			232,181.00	420,191.00	546,362.00	598,336.00	504,897.00	453,591.00	453,229.00	632,954.00		
D. BALANCE SHEET ITEMS												
<u>Assets and Deferred Outflows</u>												
Cash Not In Treasury	9111-9199	(4,100.00)		700.00								
Accounts Receivable	9200-9299	(215,664.86)	170,407.66	3,430.00	3,252.00	17,979.20			220.00			
Due From Other Funds	9310											
Stores	9320											
Prepaid Expenditures	9330	(998.00)				998.00						
Other Current Assets	9340											
Deferred Outflows of Resources	9490											
SUBTOTAL			(220,762.86)	170,407.66	4,130.00	3,252.00	18,977.20	0.00	220.00	0.00		
<u>Liabilities and Deferred Inflows</u>												
Accounts Payable	9500-9599	(383,812.58)	22,265.40		1,463.00	2,078.00	1,578.00	995.00	1,425.00	105,375.00		
Due To Other Funds	9610	(96,759.82)	96,759.82									
Current Loans	9640											
Unearned Revenues	9650											
Deferred Inflows of Resources	9690											
SUBTOTAL			(480,572.40)	119,025.22	0.00	1,463.00	2,078.00	1,578.00	1,425.00	105,375.00		
<u>Nonoperating</u>												
Suspense Clearing	9910		0.00									
TOTAL BALANCE SHEET ITEMS			259,809.54	51,382.44	4,130.00	1,789.00	16,899.20	(1,578.00)	(995.00)	(1,205.00)		
E. NET INCREASE/DECREASE (B - C + D)			131,269.44	(12,457.00)	114,645.00	372,955.20	(228,269.00)	744,196.00	316,541.00	(469,313.00)		
F. ENDING CASH (A + E)			3,155,649.44	3,143,192.44	3,257,837.44	3,630,792.64	3,402,523.64	4,146,719.64	4,463,260.64	3,993,947.64		
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS												

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH									
		3,993,947.64	3,672,581.64	3,897,507.64	4,025,929.64				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	165,800.00	95,000.00	95,000.00	392,395.00	351,825.00		3,042,385.00	3,042,385.00
Property Taxes	8020-8079	46,538.00	576,860.00	522,991.00	178,660.00			2,851,026.00	2,851,026.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	115,242.00		80,545.00				503,314.00	503,314.00
Other State Revenue	8300-8599		22,438.00	0.00	4,979.00			901,338.00	901,338.00
Other Local Revenue	8600-8799	55,332.00	176.00	330.00	8,691.00			261,000.00	261,000.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		382,912.00	694,474.00	698,866.00	584,725.00	351,825.00	0.00	7,559,063.00	7,559,063.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	201,033.00	204,264.00	208,523.00	205,657.00			2,081,526.00	2,081,526.00
Classified Salaries	2000-2999	75,292.00	73,845.00	76,540.00	180,338.00			912,095.00	912,095.00
Employee Benefits	3000-3999	127,035.00	127,353.00	128,716.00	436,826.00			1,664,205.00	1,664,205.00
Books and Supplies	4000-4999	120,245.00	5,699.00	6,227.00	18,276.00			501,153.00	501,153.00
Services	5000-5999	91,780.00	50,522.00	51,803.00	436,318.00			1,294,722.00	1,294,722.00
Capital Outlay	6000-6599		5,000.00		66,750.00	14,480.00		282,500.00	282,500.00
Other Outgo	7000-7499				86,388.00			104,450.00	104,450.00
Interfund Transfers Out	7600-7629				83,625.00			83,625.00	83,625.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		615,385.00	466,683.00	471,809.00	1,514,178.00	14,480.00	0.00	6,924,276.00	6,924,276.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199			3,400.00				4,100.00	
Accounts Receivable	9200-9299	12,226.00		8,150.00				215,664.86	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							998.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		12,226.00	0.00	11,550.00	0.00	0.00	0.00	220,762.86	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	101,119.00	2,865.00	110,185.00	34,464.18			383,812.58	
Due To Other Funds	9610							96,759.82	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		101,119.00	2,865.00	110,185.00	34,464.18	0.00	0.00	480,572.40	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(88,893.00)	(2,865.00)	(98,635.00)	(34,464.18)	0.00	0.00	(259,809.54)	
E. NET INCREASE/DECREASE (B - C + D)									
		(321,366.00)	224,926.00	128,422.00	(963,917.18)	337,345.00	0.00	374,977.46	634,787.00
F. ENDING CASH (A + E)									
		3,672,581.64	3,897,507.64	4,025,929.64	3,062,012.46				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								3,399,357.46	

Object	Balances (Ref. Only)	July	August	September	October	November	December	January	February
		ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH		3,062,012.46	3,062,012.46	3,062,012.46	3,062,012.46	3,062,012.46	3,062,012.46	3,062,012.46	3,062,012.46
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299								
Other State Revenue	8300-8599								
Other Local Revenue	8600-8799								
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999								
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		3,062,012.46	3,062,012.46	3,062,012.46	3,062,012.46	3,062,012.46	3,062,012.46	3,062,012.46	3,062,012.46
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		3,062,012.46	3,062,012.46	3,062,012.46	3,062,012.46				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		3,062,012.46	3,062,012.46	3,062,012.46	3,062,012.46				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,062,012.46	

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: Sierra County Office of Education
Date: June 22, 2021

Place: Sierra COE, Loyalton, CA
Date: May 11, 2021
Time: 6:00 p.m.

Adoption Date: June 22, 2021

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

Contact person for additional information on the budget reports:

Name: Nona Griesert

Telephone: 530-993-1660, x-120

Title: Business Manager

E-mail: ngriesert@spjUSD.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Jul 13, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Northeastern JPA & Tricounty Schools Insurance

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: Nona Griesert
Title: Business Manager
Telephone: 530-993-1660, x-120
E-mail: ngriesert@spjUSD.org

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	2,252,308.00	301	0.00	303	2,252,308.00	305	3,000.00		307	2,249,308.00	309
2000 - Classified Salaries	968,621.00	311	115,762.00	313	852,859.00	315	84,358.00		317	768,501.00	319
3000 - Employee Benefits	1,802,345.00	321	62,758.00	323	1,739,587.00	325	44,575.00		327	1,695,012.00	329
4000 - Books, Supplies Equip Replace. (6500)	555,304.00	331	1,000.00	333	554,304.00	335	202,929.00		337	351,375.00	339
5000 - Services . . & 7300 - Indirect Costs	1,424,343.00	341	192,065.00	343	1,232,278.00	345	215,204.00		347	1,017,074.00	349
TOTAL					6,631,336.00	365			TOTAL	6,081,270.00	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) (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			57.42%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	57.42%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	6,081,270.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	2,081,526.00	301	0.00	303	2,081,526.00	305	3,000.00		307	2,078,526.00	309
2000 - Classified Salaries	912,095.00	311	128,657.00	313	783,438.00	315	65,772.00		317	717,666.00	319
3000 - Employee Benefits	1,664,205.00	321	73,897.00	323	1,590,308.00	325	23,306.00		327	1,567,002.00	329
4000 - Books, Supplies Equip Replace. (6500)	556,153.00	331	0.00	333	556,153.00	335	136,025.00		337	420,128.00	339
5000 - Services. . . & 7300 - Indirect Costs	1,294,722.00	341	100,300.00	343	1,194,422.00	345	268,645.00		347	925,777.00	349
TOTAL					6,205,847.00	365			TOTAL	5,709,099.00	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) (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	397
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			396
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)*.			397
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.			56.61%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.61%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	5,709,099.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	583,191.00		583,191.00	11,194.00		594,385.00	
Total/Net OPEB Liability	583,191.00		583,191.00	11,194.00		594,385.00	
Compensated Absences Payable	18,818.98		18,818.98	24,960.84		43,779.82	
Governmental activities long-term liabilities	1,185,200.98	0.00	1,185,200.98	47,348.84	0.00	1,232,549.82	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	7,286,722.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	782,284.00
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	8,017.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	133,647.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	100,704.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	314,970.00
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)				557,338.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		100,704.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				6,047,804.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		429.73
B. Expenditures per ADA (Line I.E divided by Line II.A)		14,073.50
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	5,637,453.45	13,118.59
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)	5,637,453.45	13,118.59
B. Required effort (Line A.2 times 90%)	5,073,708.11	11,806.73
C. Current year expenditures (Line I.E and Line II.B)	6,047,804.00	14,073.50
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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) 35,999.00
- 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) 4,987,275.00

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) 0.72%

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. 0.00
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 (Functions 7200-7600, objects 1000-5999, minus Line B9)	320,646.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	82,368.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	7,743.61
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	17.28
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)	410,774.89
9. Carry-Forward Adjustment (Part IV, Line F)	(8,322.48)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	402,452.41

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	3,861,636.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	668,075.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	264,277.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	103,199.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	8,017.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	264,627.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	13,785.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	43,466.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	128,923.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,067,758.39
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	2,382.72
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	157,204.00
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)	6,583,350.11

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	6.24%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/lc/) (Line A10 divided by Line B19)	6.11%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>410,774.89</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(20,490.96)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(7,319.53)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.07%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.07%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.07%) times Part III, Line B19); zero if positive	<u>(16,644.95)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(16,644.95)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.99%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-8,322.48) is applied to the current year calculation and the remainder (\$-8,322.47) is deferred to one or more future years:	<u>6.11%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-5,548.32) is applied to the current year calculation and the remainder (\$-11,096.63) is deferred to one or more future years:	<u>6.16%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(8,322.48)</u>

Approved indirect cost rate: 6.07%
Highest rate used in any program: 6.07%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	202,983.00	4,563.00	2.25%
01	3215	23,420.00	1,421.00	6.07%
01	3550	2,962.00	179.00	6.04%
01	4035	23,726.00	372.00	1.57%
01	4127	9,428.00	572.00	6.07%
01	4203	1,402.00	85.00	6.06%
01	6387	72,453.00	3,659.00	5.05%
01	7388	4,167.00	252.00	6.05%
01	7420	40,914.00	2,483.00	6.07%
01	7510	37,825.00	2,295.00	6.07%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	33,242.00		41,167.00	74,409.00
2. State Lottery Revenue	8560	61,395.00		20,055.00	81,450.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		94,637.00	0.00	61,222.00	155,859.00
B. EXPENDITURES AND OTHER FINANCING USES					
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	72,515.00		61,222.00	133,737.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	22,122.00			22,122.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		94,637.00	0.00	61,222.00	155,859.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,893,411.00	2.17%	6,021,196.00	2.85%	6,192,825.00
2. Federal Revenues	8100-8299	80,000.00	0.00%	80,000.00	0.00%	80,000.00
3. Other State Revenues	8300-8599	78,415.00	0.00%	78,415.00	0.00%	78,415.00
4. Other Local Revenues	8600-8799	261,000.00	0.00%	261,000.00	0.00%	261,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(87,116.00)	639.43%	(644,162.00)	3.80%	(668,661.00)
6. Total (Sum lines A1 thru A5c)		6,225,710.00	-6.89%	5,796,449.00	2.54%	5,943,579.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,906,420.00		1,986,522.00
b. Step & Column Adjustment				80,102.00		88,388.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,906,420.00	4.20%	1,986,522.00	4.45%	2,074,910.00
2. Classified Salaries						
a. Base Salaries				718,213.00		752,256.00
b. Step & Column Adjustment				34,043.00		37,468.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	718,213.00	4.74%	752,256.00	4.98%	789,724.00
3. Employee Benefits	3000-3999	1,251,597.00	11.63%	1,397,211.00	2.90%	1,437,665.00
4. Books and Supplies	4000-4999	264,418.00	0.00%	264,418.00	0.00%	264,418.00
5. Services and Other Operating Expenditures	5000-5999	1,221,455.00	0.00%	1,221,455.00	0.00%	1,221,455.00
6. Capital Outlay	6000-6999	77,500.00	0.00%	77,500.00	0.00%	77,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(36,755.00)	0.00%	(36,755.00)	0.00%	(36,755.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	83,625.00	0.00%	83,625.00	0.00%	83,625.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,590,923.00	4.65%	5,850,682.00	2.84%	6,016,992.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		634,787.00		(54,233.00)		(73,413.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)						
		3,024,380.00		3,659,167.00		3,604,934.00
2. Ending Fund Balance (Sum lines C and D1)						
		3,659,167.00		3,604,934.00		3,531,521.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	594,385.00		594,385.00		594,385.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	865,000.00		865,000.00		865,000.00
2. Unassigned/Unappropriated	9790	2,196,382.00		2,142,149.00		2,068,736.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,659,167.00		3,604,934.00		3,531,521.00

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	865,000.00		865,000.00		865,000.00
c. Unassigned/Unappropriated	9790	2,196,382.00		2,142,149.00		2,068,736.00
(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)		3,061,382.00		3,007,149.00		2,933,736.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	423,314.00	-67.05%	139,464.00	0.00%	139,464.00
3. Other State Revenues	8300-8599	822,923.00	-65.17%	286,608.00	0.00%	286,608.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
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	87,116.00	639.43%	644,162.00	3.80%	668,661.00
6. Total (Sum lines A1 thru A5c)		1,333,353.00	-19.73%	1,070,234.00	2.29%	1,094,733.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				175,106.00		184,365.00
b. Step & Column Adjustment				9,259.00		9,714.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	175,106.00	5.29%	184,365.00	5.27%	194,079.00
2. Classified Salaries						
a. Base Salaries				193,882.00		200,578.00
b. Step & Column Adjustment				6,696.00		6,811.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	193,882.00	3.45%	200,578.00	3.40%	207,389.00
3. Employee Benefits	3000-3999	412,608.00	23.31%	508,794.00	1.57%	516,768.00
4. Books and Supplies	4000-4999	236,735.00	-67.55%	76,819.00	0.00%	76,819.00
5. Services and Other Operating Expenditures	5000-5999	73,267.00	-14.12%	62,923.00	0.00%	62,923.00
6. Capital Outlay	6000-6999	205,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	36,755.00	0.00%	36,755.00	0.00%	36,755.00
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)						
11. Total (Sum lines B1 thru B10)		1,333,353.00	-19.73%	1,070,234.00	2.29%	1,094,733.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	5,893,411.00	2.17%	6,021,196.00	2.85%	6,192,825.00
2. Federal Revenues	8100-8299	503,314.00	-56.40%	219,464.00	0.00%	219,464.00
3. Other State Revenues	8300-8599	901,338.00	-59.50%	365,023.00	0.00%	365,023.00
4. Other Local Revenues	8600-8799	261,000.00	0.00%	261,000.00	0.00%	261,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		7,559,063.00	-9.16%	6,866,683.00	2.50%	7,038,312.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,081,526.00		2,170,887.00
b. Step & Column Adjustment				89,361.00		98,102.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,081,526.00	4.29%	2,170,887.00	4.52%	2,268,989.00
2. Classified Salaries						
a. Base Salaries				912,095.00		952,834.00
b. Step & Column Adjustment				40,739.00		44,279.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	912,095.00	4.47%	952,834.00	4.65%	997,113.00
3. Employee Benefits	3000-3999	1,664,205.00	14.53%	1,906,005.00	2.54%	1,954,433.00
4. Books and Supplies	4000-4999	501,153.00	-31.91%	341,237.00	0.00%	341,237.00
5. Services and Other Operating Expenditures	5000-5999	1,294,722.00	-0.80%	1,284,378.00	0.00%	1,284,378.00
6. Capital Outlay	6000-6999	282,500.00	-72.57%	77,500.00	0.00%	77,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	104,450.00	0.00%	104,450.00	0.00%	104,450.00
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	83,625.00	0.00%	83,625.00	0.00%	83,625.00
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)		6,924,276.00	-0.05%	6,920,916.00	2.76%	7,111,725.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		634,787.00		(54,233.00)		(73,413.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,024,380.00		3,659,167.00		3,604,934.00
2. Ending Fund Balance (Sum lines C and D1)		3,659,167.00		3,604,934.00		3,531,521.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	3,400.00		3,400.00		3,400.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	594,385.00		594,385.00		594,385.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	865,000.00		865,000.00		865,000.00
2. Unassigned/Unappropriated	9790	2,196,382.00		2,142,149.00		2,068,736.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,659,167.00		3,604,934.00		3,531,521.00

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	865,000.00		865,000.00		865,000.00
c. Unassigned/Unappropriated	9790	2,196,382.00		2,142,149.00		2,068,736.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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)		3,061,382.00		3,007,149.00		2,933,736.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		44.21%		43.45%		41.25%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
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)						
		409.30		409.30		409.30
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		6,924,276.00		6,920,916.00		7,111,725.00
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)		6,924,276.00		6,920,916.00		7,111,725.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		276,971.04		276,836.64		284,469.00
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)		276,971.04		276,836.64		284,469.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	100,704.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					100,704.00	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 Transfers In 8900-8929	Interfund Transfers Out 7800-7829	Due From Other Funds 9310	Due To Other Funds 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
85 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	0.00	0.00	100,704.00	100,704.00	0.00	0.00

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	83,625.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00	0.00	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					83,625.00	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 DE BT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
85 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	83,625.00	83,625.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	408	396		
Charter School				
Total ADA	408	396	2.9%	Not Met
Second Prior Year (2019-20)				
District Regular	396	396		
Charter School				
Total ADA	396	396	0.0%	Met
First Prior Year (2020-21)				
District Regular	409	409		
Charter School		0		
Total ADA	409	409	0.0%	Met
Budget Year (2021-22)				
District Regular	409			
Charter School	0			
Total ADA	409			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	420	407		
Charter School				
Total Enrollment	420	407	3.1%	Not Met
Second Prior Year (2019-20)				
District Regular	428	432		
Charter School				
Total Enrollment	428	432	N/A	Met
First Prior Year (2020-21)				
District Regular	445	394		
Charter School				
Total Enrollment	445	394	11.5%	Not Met
Budget Year (2021-22)				
District Regular	417			
Charter School				
Total Enrollment	417			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The first prior year 2020/21 was anticipated to have an increased enrollment. At the end of the second prior year, 2019/20 there was an approximate enrollment of 432 students. Due to the COVID-19 pandemic, county guidelines and health department restrictions had an adverse affect on the enrollment at the district. We are keeping a close watch on enrollment numbers and will make every effort to have an accurate estimate of current budget year enrollment numbers.

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

Explanation:
(required if NOT met)

At the end of the second prior year period 2019/20 we had an estimated actual enrollment of approximately 432 students. We anticipated these students returning in 2020/21 with a few additional students. The COVID-19 pandemic, county guidelines and health department restrictions had an adverse affect on the enrollment at the district. We are keeping a close watch on enrollment numbers and will make every effort to have an accurate estimate of current budget year enrollment numbers.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	396	407	
Charter School		0	
Total ADA/Enrollment	396	407	97.3%
Second Prior Year (2019-20)			
District Regular	396	432	
Charter School			
Total ADA/Enrollment	396	432	91.7%
First Prior Year (2020-21)			
District Regular	409	394	
Charter School	0		
Total ADA/Enrollment	409	394	103.8%
		Historical Average Ratio:	97.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	98.1%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter data in the Estimated P-2 ADA column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund only, for all fiscal years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	409	417		
Charter School	0			
Total ADA/Enrollment	409	417	98.1%	Met
1st Subsequent Year (2022-23)				
District Regular	410	418		
Charter School				
Total ADA/Enrollment	410	418	98.1%	Met
2nd Subsequent Year (2023-24)				
District Regular	410	418		
Charter School				
Total ADA/Enrollment	410	418	98.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Necessary Small School

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	429.73	429.73	429.73	429.73
b. Prior Year ADA (Funded)		429.73	429.73	429.73
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.00%	0.00%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	2,738,640.00	2,851,026.00	2,793,686.00	2,821,623.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	5,275,658.00	5,893,411.00	5,936,196.00	6,107,825.00
District's Projected Change in LCFF Revenue:		11.71%	0.73%	2.89%
Necessary Small School Standard:		-1.00% to 1.00%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Revenue projections are made according to the most current information available at the time of printing. Revenue calculations for LCFF were made utilizing information received at the Governor's May Revise and FCMAT LCFF calculator. The budget year 2021/22 anticipated revenue also includes anticipated ERAF collections from the County, these revenues have been collected in the prior two fiscal years and are now included in the budget.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	3,952,159.64	5,616,335.43	70.4%
Second Prior Year (2019-20)	4,035,543.81	6,471,028.47	62.4%
First Prior Year (2020-21)	4,169,801.00	5,893,543.00	70.8%
	Historical Average Ratio:		67.9%

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	63.9% to 71.9%	63.9% to 71.9%	63.9% to 71.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	3,876,230.00	5,507,298.00	70.4%	Met
1st Subsequent Year (2022-23)	4,135,989.00	5,767,057.00	71.7%	Met
2nd Subsequent Year (2023-24)	4,302,299.00	5,933,367.00	72.5%	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 budget projected in the 2nd out year, 2023/24 is anticipated to have a higher ratio of salaries & benefits to total expenditures due to the increases costs associated with STRS, PERS, SUI and other operating expenditures. The projected revenues are not anticipated to keep up with the same increased rate as the expenditures.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the percentage change in population and the funded cost-of-living adjustment (COLA) plus or minus ten percent.

For each major object category, changes that exceed the percentage change in population and the funded COLA plus or minus five percent must be explained.

6A. Calculating the District's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	973,136.00		
Budget Year (2021-22)	503,314.00	-48.28%	Yes
1st Subsequent Year (2022-23)	219,464.00	-56.40%	Yes
2nd Subsequent Year (2023-24)	219,464.00	0.00%	No

Explanation:
(required if Yes)

The current budget year (2021/22) and first out year (2022/23) have removed the revenues associated with Forest Reserve funding. This funding source has not been approved to continue and has been removed from the budgeted revenues. The COVID funding sources have also been removed from the budget in the first and second out years as these funds are one time funding sources that are not anticipated to continue beyond the current budget year (2021/22).

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	408,420.00		
Budget Year (2021-22)	901,338.00	120.69%	Yes
1st Subsequent Year (2022-23)	365,023.00	-59.50%	Yes
2nd Subsequent Year (2023-24)	365,023.00	0.00%	No

Explanation:
(required if Yes)

The current budget year (2021/22) has included revenues associated with COVID funding sources. These sources have been removed from the budget in the first and second out years as these funds are one time funding sources that are not anticipated to continue beyond the current budget year (2021/22).

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	261,150.00		
Budget Year (2021-22)	261,000.00	-0.06%	No
1st Subsequent Year (2022-23)	261,000.00	0.00%	No
2nd Subsequent Year (2023-24)	261,000.00	0.00%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	500,304.00		
Budget Year (2021-22)	501,153.00	0.17%	No
1st Subsequent Year (2022-23)	341,237.00	-31.91%	Yes
2nd Subsequent Year (2023-24)	341,237.00	0.00%	No

Explanation:
(required if Yes)

The district has removed expenditures from the first and second out years (22/23 to 23/24) that are associated with COVID funding sources. These revenue sources are not anticipated to continue past the current budget year (21/22) and the expenditures removed from those resources.

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

First Prior Year (2020-21)	1,424,343.00		
Budget Year (2021-22)	1,294,722.00	-9.10%	Yes
1st Subsequent Year (2022-23)	1,284,378.00	-0.80%	No
2nd Subsequent Year (2023-24)	1,284,378.00	0.00%	No

Explanation:
(required if Yes)

The district has removed expenditures from the first and second out years (22/23 to 23/24) that are associated with COVID funding sources. These revenue sources are not anticipated to continue past the current budget year (21/22) and the expenditures removed from those resources.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	-----------------------------------	--------

Total Federal, Other State, and Other Local Revenue (Criterion 6B)

First Prior Year (2020-21)	1,642,706.00		
Budget Year (2021-22)	1,665,652.00	1.40%	Met
1st Subsequent Year (2022-23)	845,487.00	-49.24%	Not Met
2nd Subsequent Year (2023-24)	845,487.00	0.00%	Met

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

First Prior Year (2020-21)	1,924,647.00		
Budget Year (2021-22)	1,795,875.00	-6.69%	Met
1st Subsequent Year (2022-23)	1,625,615.00	-9.48%	Met
2nd Subsequent Year (2023-24)	1,625,615.00	0.00%	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 current budget year (2021/22) and first out year (2022/23) have removed the revenues associated with Forest Reserve funding. This funding source has not been approved to continue and has been removed from the budgeted revenues. The COVID funding sources have also been removed from the budget in the first and second out years as these funds are one time funding sources that are not anticipated to continue beyond the current budget year (2021/22).

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

The current budget year (2021/22) has included revenues associated with COVID funding sources. These sources have been removed from the budget in the first and second out years as these funds are one time funding sources that are not anticipated to continue beyond the current budget year (2021/22).

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

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

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? Yes
- 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)	6,604,730.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	6,604,730.00	198,141.90	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	650,000.00	720,000.00	730,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,311,675.40	1,843,050.51	1,694,897.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,961,675.40	2,563,050.51	2,424,897.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	6,503,592.08	7,217,651.27	7,286,722.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	6,503,592.08	7,217,651.27	7,286,722.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	45.5%	35.5%	33.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	15.2%	11.8%	11.1%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	(117,937.28)	5,685,202.89	2.1%	Met
Second Prior Year (2019-20)	(242,210.89)	6,567,788.29	3.7%	Met
First Prior Year (2020-21)	(276,960.00)	5,994,247.00	4.6%	Met
Budget Year (2021-22) (Information only)	634,787.00	5,590,923.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2018-19)	2,642,403.00	3,661,487.68		N/A	Met
Second Prior Year (2019-20)	3,214,633.00	3,543,550.40		N/A	Met
First Prior Year (2020-21)	2,802,328.00	3,301,340.00		N/A	Met
Budget Year (2021-22) (Information only)	3,024,380.00				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	409	409	409
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	6,924,276.00	6,920,916.00	7,111,725.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	6,924,276.00	6,920,916.00	7,111,725.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	276,971.04	276,836.64	284,469.00
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	276,971.04	276,836.64	284,469.00

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	865,000.00	865,000.00	865,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,196,382.00	2,142,149.00	2,068,736.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	3,061,382.00	3,007,149.00	2,933,736.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	44.21%	43.45%	41.25%
District's Reserve Standard (Section 10B, Line 7):	276,971.04	276,836.64	284,469.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(227,936.00)			
Budget Year (2021-22)	(87,116.00)	(140,820.00)	-61.8%	Not Met
1st Subsequent Year (2022-23)	(644,162.00)	557,046.00	639.4%	Not Met
2nd Subsequent Year (2023-24)	(668,661.00)	24,499.00	3.8%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	100,704.00			
Budget Year (2021-22)	83,625.00	(17,079.00)	-17.0%	Met
1st Subsequent Year (2022-23)	83,625.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	83,625.00	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 projected contribution from the unrestricted general fund to the restricted general fund decreased in the budget year (2021/22) due to the additional funding from COVID sources. The two subsequent budget year's have increased in projected contributions due to the ongoing expenditures without additional revenues to offset those costs. These expenditures will be reviewed to determine if they are necessary to maintain services to students.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

N/A

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Unrestricted General Fund	Compensated Absences	45,685

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
TOTAL:				45,685

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	44,331	45,685	0	0

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)
Total Annual Payments:	44,331	45,685	0	0
Has total annual payment increased over prior year (2020-21)?		Yes	No	No

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

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 budget year (2021/22) includes statutory contributions. Annual payments for compensated absences will be paid from the unrestricted general fund revenues.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

A retiree who has met the criteria and retires at age 65 would receive a 3 year payout for golden handshake retirement settlement.

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	0	594,385

4. OPEB Liabilities

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

594,385.00
594,385.00
0.00
Actuarial
Jun 30, 2018

Data must be entered.

5. OPEB Contributions

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	594,385.00	594,385.00	594,385.00
	0.00		
	70,144.00	52,608.00	35,072.00
	4	3	2

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:

N/A

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	30.2	28.5	28.5	28.5

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.

Negotiations have not been settled for the current budget year (2021/22) or prior year (2020/21).

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

27,400

7. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
82,200	0	0

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
432,525	432,525	432,525
84.0%	84.0%	84.0%
0.1%	0.1%	0.1%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
89,361	89,361	98,102
4.3%	4.3%	4.5%

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

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

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

Certificated (Non-management) - Other

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

N/A

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	24.9	25.4	25.4	25.4

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.

Salary and Benefit negotiations have not been settled for the 2020/21 prior year or current budget year (2021/22).

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

10,500

7. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

31,500

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
183,004	183,004	183,004
89.0%	89.0%	89.0%
0.1%	0.1%	0.1%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
40,739	40,739	44,279
4.5%	4.5%	4.7%

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

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

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

Classified (Non-management) - Other

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

N/A

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	2.8	2.8	2.8	2.8

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

The prior fiscal year (2020/21) and current budget year (2021/22) negotiations are not settled at this time.

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

Negotiations Settled

2. Salary settlement

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

Total cost of salary settlement

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Total cost of salary settlement			
% change in salary schedule from prior year			

Negotiations Not Settled

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

4,162

4. Amount included for any tentative salary schedule increases

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Amount included for any tentative salary schedule increases	12,466	0	0

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	52,608	52,608	52,608
Percent of H&W cost paid by employer	76.0%	76.0%	76.0%
Percent projected change in H&W cost over prior year	0.1%	0.1%	0.1%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	4,385	4,385	4,385
Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of other benefits included in the budget and MYPs?	No	No	No
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?

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review
