

To: Ross School Board of Trustees  
From: Carol Slender, Chief Business Official  
Date: June 2, 2021  
Re: 2021-22 Proposed Budget Executive Summary

**ROSS SCHOOL DISTRICT**  
**2021-2022 PROPOSED BUDGET**

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Please find for your review and approval the Ross Elementary School District 2021-2022 Proposed Budget. On or before July 1 of each year, the Board shall adopt a budget which adheres to the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SPI).

**OVERVIEW:**

The Governing Board recognizes its critical responsibility for adopting a sound budget for each fiscal year which is aligned with the district's vision, goals, priorities, and comprehensive plans. The district budget shall guide administrative decisions and actions throughout the year and shall serve as a tool for monitoring the fiscal health of the district.

The District is required to file one of the following certifications based on these projections:

1. **Positive Certification**- the District **will meet** the financial obligations for the current and two subsequent fiscal years.
2. **Qualified Certification**- the District **may not meet** their financial obligations for the current or two subsequent fiscal years.
3. **Negative Certification**- the District **will be unable** to meet their financial obligations for the current of two subsequent fiscal years.

**DISTRICT SUMMARY:**

The overall financial goal for the district is to maintain an appropriate level of reserve, maximize district revenue and expend resources in areas achieving the highest quality educational value while meeting all federal, state, and local guidelines and regulations.

This document reflects the Estimated Actuals for 2020-21, Proposed Budget for 2021-22, and the Multi-Year Projection for 2022-23 and 2023-24. The district develops a set of budget assumptions that describe the basis for the revenue and expenditures that are presented before you. The Governor's 2021-22 State Budget May Revision along with guidance from School Services of California and the Marin County Office of Education are the resources utilized when developing these assumptions.

Part of the annual budget process includes making final adjustments to the current year budget for financial activity that was not reflected in the Second Interim Report. These budget adjustments are now included and reflected in the Estimated Actuals for 2020-21. Listed below is a summary of the major changes:

2020-21 ESTIMATED ACTUALS			
Resource	Revenue	Expenditure	Description
In-Person Instruction Grant	\$ 101,598	\$ 101,598	HVAC Project; One-time Stipends
Expanded Opportunity Learning Grant	\$ 213,998	\$ -	To be Expended in FY 2021-22 per Approved Plan
PTO Donation - Playground (Equip Only)	\$ 151,408	\$ 151,408	New Playground Equipment (Equipment Only)
Increase Transfer Out to Fund 14 - Deferred Maint Fund	\$ (55,000)		Revise amount to Def Maintenance
Increase Transfer Out to Fund 20 - OPEB-Retiree Benefits		\$ 55,000	Revise amount to Retiree Benefits
STRS On-Behalf	\$ 40,933	\$ 40,933	Adjust based on CalSTRS Proportionate Share Calc
Other Misc Adjustments	\$ (16,054)	\$ (59,779)	Other adjustments to reflect actuals
Totals	\$ 436,883	\$ 289,160	
Net Change to Ending Fund Balance		\$ 147,723	

The following section will identify the budget assumptions for the 2021-22 Proposed Budget.

### 2021-22 PROPOSED BUDGET

#### Revenue Assumptions

**LCFF/Property Taxes:** The Local Control Funding Formula (LCFF) is the largest funding source for the district. The LCFF is comprised of State Aid and Property Taxes. Based on the 2021-22 LCFF calculation for Ross the district will remain a Community Funded or Basic Aid district for the current and two subsequent years. The table below includes the factors for calculating the LCFF:

LCFF Planning Factors				
	2020-21	2021-22	2022-23	2023-24
School Services of CA Planning COLA	0.00%	5.07%	2.48%	3.11%
<b>Property Tax Factors</b>	<b>3.88%</b>	<b>4.72%</b>	<b>3.72%</b>	<b>3.72%</b>
YOY Adjustment		\$ 246,953	\$ 203,620	\$ 211,396
Estimated Property Tax	\$ 5,232,081	\$ 5,479,034	\$ 5,682,654	\$ 5,894,050
State Aid Categoricals	\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455
Education Protection Funding (EPA)	\$ 73,376	\$ 74,000	\$ 69,000	\$ 65,200
Enrollment	376	361	341	338
ADA	366.88	345.48	326.34	323.47
Unduplicated Pupil Count Rolling %	1.47%	1.25%	1.39%	1.44%

Property taxes are based on the County of Marin Estimated Property Tax Revenue for the 2021-22 Roll In Progress dated April 30, 2021. The 2021-22 budget year has an increase of 4.72% with projected property tax increases of 3.72% in 2022-23 and 3.72% in 2023-24.

LCFF Transfers include a transfer from the General Fund to the Deferred Maintenance Fund (Fund 14) to address ongoing major repair and maintenance of the District facilities. The transfer decreased to \$45,000 in the budget year; \$0 in 2022-23; and \$25,000 in 2023-24.

**Federal Revenue:** Federal revenue includes Title II, Title IV and Special Education. Federal revenue decreased over the prior year due to the elimination of one-time SB98 Learning Loss Mitigation and Elementary Funding: \$90,958 & Secondary School Emergency Relief Funding: \$16,737 (COVID Funding). Revenue is projected flat in the two subsequent years.

**State Revenue:** State revenue includes Lottery, Mandated Block Grant, Early Mental Health, and STRS On-Behalf. STRS On-Behalf is a Book-Entry Only with no impact on the Ending Fund Balance. State revenue decreased over the prior year due to the elimination of the one-time In-Person Instruction Grant: \$101,598, AB86 Expanded Opportunity Learning Grant: \$213,998, and State Learning Loss Mitigation Funds: \$27,334.

<b>Other State Planning Factors</b>				
	2020-21	2021-22	2022-23	2023-24
Lottery - Unrestricted Per ADA	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
Lottery - Restricted Per ADA	\$ 49.00	\$ 49.00	\$ 49.00	\$ 49.00
Mandated Block Grant Per K-8 ADA	\$ 32.18	\$ 32.79	\$ 33.60	\$ 34.64

**Local Revenue:** Local revenue includes the Parcel Tax, Education Foundation, PTO donation, Interest Income, Rental Income, Miscellaneous Income and Special Education AB602 Funding.

<b>Other Local Planning Factors</b>				
	2020-21	2021-22	2022-23	2023-24
Parcel Tax (3% Escalation) Expires 6-30-2023	\$ 906,761	\$ 933,964	\$ 961,983	\$ 990,842
Education Foundation (1%) in 22-23 & 23-24	\$ 1,417,349	\$ 1,445,873	\$ 1,460,332	\$ 1,474,935
Endowment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
PTO Donation	Playground Equipment		\$ 100,000	\$ 100,000
Special Education - SELPA Allocation Plan	\$ 192,352	\$ 190,614	\$ 190,614	\$ 190,614

The table below is the summary of the General Fund Revenue for the following reporting periods: 2020-21 2<sup>nd</sup> Interim, 2020-21 Estimated Actuals, and 2021-22 Proposed Budget. The table provides a comparison of the 2020-21 Estimated Actuals to the 2021-22 Proposed Budget including all assumptions listed above.

**Summary of General Fund Revenue  
2021-2022 Proposed Budget**

	2020-21 2nd Interim Approved March 10, 2021	2020-21 Estimated Actuals	2021-22 Proposed Budget	Variance 2020-21 Est Act to 2021-22 Proposed Budget
<b>REVENUES</b>				
Property Taxes	5,232,081	5,232,081	5,479,034	246,953
Charter In-Lieu Prop Tax Transfer	-	-	-	-
State Aid Categoricals (Fair Share) with EPA	261,445	258,831	259,455	624
Federal Revenues	168,005	168,422	49,212	(119,210)
Other State Revenues	126,070	441,666	91,506	(350,160)
STRS On-Behalf	337,379	378,312	396,367	18,055
Foundation Revenue	1,423,524	1,417,349	1,445,873	28,524
Parcel Taxes	906,761	906,761	933,964	27,203
Other Local Revenue	534,422	678,148	402,456	(275,692)
Transfers In/Out	(25,000)	(80,000)	(45,000)	35,000
<b>TOTAL REVENUE</b>	<b>8,964,687</b>	<b>9,401,570</b>	<b>9,012,867</b>	<b>(388,703)</b>

## Expenditure Assumptions

**Certificated and Classified Salaries:** Certificated and Classified Salaries include step and column in the budget year and two subsequent years. Salary settlements include a 3% increase in the budget year and a 3% increase in 2022-23. Salary and benefits equate to 83% of the total general fund expenditures. The table below includes the factors used to calculate all salaries and benefits:

<b>Salary &amp; Benefit Factors</b>				
	2020-21	2021-22	2022-23	2023-24
Certificated FTE	37.5	35.9	35.9	35.9
Classified FTE	15.6	15.6	15.6	15.6
Step/Column	1.5%	1.5%	1.5%	1.5%
Salary Settlement	3%	3%	3%	Not Settled
CalSTRS - Included in Budget Adoption	16.15%	16.92%	18.00%	18.00%
CalSTRS - Modify 45 Day Revise (SSC Dartboard)			19.10%	19.10%
CalPERS - Included in Budget Adoption	20.70%	22.91%	26.30%	27.30%
CalPERS - Modify 45 Day Revise (SSC Dartboard)			26.10%	27.10%
OASDI	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
SUI	0.05%	1.23%	0.20%	0.20%
Workers Comp - Preliminary	2.794%	2.193%	2.193%	2.193%
Workers Comp - Final Released (Modify for 45 Day Revise)		2.171%	2.171%	2.171%
Health & Welfare		5.00%	5.00%	5.00%
Retiree Benefits (Pay-as-you-go)	\$ 95,575	\$ 94,096	\$ 101,342	\$ 110,087

The CalSTRS and CalPERS employer rates continue to escalate each year to address the pension unfunded liability. The State allocated funds last year to buy down the LEA employer contribution rates; however, this priority was not included in the 2021-22 Proposed State Budget.

Public School Districts participate in the School Employees Fund (SEF), which is a joint, pooled-risk fund administered by EDD for unemployment insurance. Notification was received from EDD the employer rate for unemployment insurance was increasing from .05% to 1.23% as a result of increased claims submitted during the pandemic.

**Books and Supplies:** Books and supplies are budgeted with a 1% increase each year. The overall decrease from the prior year and subsequent year is due to the elimination of one-time funds received including Learning Loss Mitigation Funds, Elementary Emergency Relief, and the In-Person Instruction Grant in 2020-21. Books and supplies reflect the Board approved Expanded Learning Opportunity plan.

**Services and Other Operating Expenditures:** Services and other operating expenditures increased in the budget year to reflect the Expanded Learning Opportunity Grant received in 2020-21 and expended in 2021-22. In addition, other contracted services increased or were reinstated after a reduction or pause in service due to COVID in the prior year. Contracts included in these changes are Planet Bravo, All City Management Services (Crossing Guards), and Youth in Arts. The 2021-22 budget reflects summer maintenance projects including roofing and resurfacing/restriping the playground blacktop. Subsequent years include a 1% increase and the elimination of one-time expenditures.

**Other Outgo/Excess Costs:** Other outgo is projected to increase based on special education services provided through MCOE or other local school districts as defined in the student's Individual Education Plan (IEP).

**Transfers Out:** Transfers out paid from the General Fund to our Special Reserve for Retiree Post-Employment Benefits account (Fund 20) decreased to \$45,000 in the budget year; \$0 in 2022-23; and \$25,000 in 2023-24.

The table below is the summary of the General Fund Expenditures for the following reporting periods: 2020-21 2<sup>nd</sup> Interim, the 2020-21 Estimated Actuals, and the 2021-22 Proposed Budget. The table provides a comparison of the 2020-21 Estimated Actuals to the 2021-22 Proposed Budget including all assumptions listed above.

**Summary of General Fund Expenditures  
2021-2022 Proposed Budget**

EXPENDITURES	2020-21	2020-21	2021-22	Variance
	2nd Interim Approved March 10, 2021	Estimated Actuals	Proposed Budget	2020-21 Est Act to 2021-22 Proposed Budget
Certificated Salaries	4,023,209	4,027,460	4,021,958	(5,502)
Classified Salaries	1,175,258	1,195,860	1,216,905	21,045
Employee Benefits	1,190,501	1,189,716	1,307,962	118,246
STRS On-Behalf	337,379	378,312	396,367	18,055
Employee Health Benefits	447,334	448,715	466,529	17,814
Retiree Health Benefits	95,575	95,575	94,096	(1,479)
Books and Supplies	371,612	386,998	325,051	(61,947)
Services/Operating - Prof. Services Contracts	926,266	926,332	1,255,924	329,592
Capital Outlay	318,407	470,733	-	(470,733)
Other Outgo-Spec. Ed. Preschool	44,238	44,238	73,238	29,000
Transfers Out	25,000	80,000	45,000	(35,000)
<b>TOTAL EXPENDITURES</b>	<b>8,954,779</b>	<b>9,243,939</b>	<b>9,203,030</b>	<b>(40,909)</b>

**Net Increase/Decrease in Fund Balance:** We are currently projecting deficit spending in the 2021-22 Proposed Budget. This is a result of the one-time Expanded Learning Opportunity Grant revenue received in the prior year and the expenditures occurring in the budget year. This is not a true structural deficit but a function of spending down restricted carryover that was assigned in the prior year components of the ending fund balance.

**Fund Balance:** The Estimated Beginning General Fund Balance for 2021-22 is \$3,372,779 and with the \$190,163 decrease we have an Estimated Ending General Fund Balance of \$3,182,616.

The Components of the Estimated Ending Fund Balance include the Revolving Fund (\$1,250); Restricted Programs (\$155,390), the Board Reserve for Community Funded Uncertainty of \$2,657,855 (28.88%); and the State Required Economic Uncertainty Reserve of \$368,121 (4%), for a total unrestricted reserve of \$3,027,227 (32.88%).

**General Fund Summary of Fund Balance  
2021-2022 Proposed Budget**

NET INCREASE (DECREASE) IN FUND BALANCE	2020-21	2020-21	2021-22	Variance
	2nd Interim Approved March 10, 2021	Estimated Actuals	Proposed Budget	2020-21 Est Act to 2021-22 Proposed Budget
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 9,908</b>	<b>\$ 157,631</b>	<b>\$ (190,163)</b>	<b>\$ (347,794)</b>
<b>BEGINNING FUND BALANCE (BFB)</b>	<b>3,215,148</b>	<b>3,215,148</b>	<b>3,372,779</b>	
<b>ENDING FUND BALANCE (EFB)</b>	<b>\$ 3,225,056</b>	<b>\$ 3,372,779</b>	<b>\$ 3,182,616</b>	
<b>COMPONENTS OF ENDING FUND BALANCE:</b>				
Nonspendable - Revolving Cash Fund	1,250	1,250	1,250	
Restricted	189,265	353,162	155,390	
Assigned:				
Board Reserve for Community Funded Uncertainty	2,676,350	2,648,609	2,657,855	
Unassigned:				
Reserve for Economic Uncertainty - 4%	358,191	369,758	368,121	
Unappropriated Ending Balance	-	-	-	
<b>Board reserve policy:</b>				
Reserve for Economic Uncertainty - 4% by policy/law	4.00%	4.00%	4.00%	
Assigned Reserves w/o Restricted- 40% Bd Policy Goal	29.89%	28.65%	28.88%	
<b>Total Reserve Percentage</b>	<b>33.89%</b>	<b>32.65%</b>	<b>32.88%</b>	

## OTHER OPERATING FUNDS

The Estimated Ending Fund Balances as of June 30, 2022 for all other operating funds of the District are listed below:

Fund 14 – Deferred Maintenance	\$ 710,651
Fund 20 – Special Reserve for Post-Employment Retiree Health Benefits	\$1,036,854
<ul style="list-style-type: none"> <li>• The Unfunded Accrued Liability for the Retiree Health Benefits is \$2,591,392 per Actuarial Study dated 10-30-2020</li> </ul>	
Fund 25 – Capital Facilities Projects (Developer Fees)	\$ 53,094

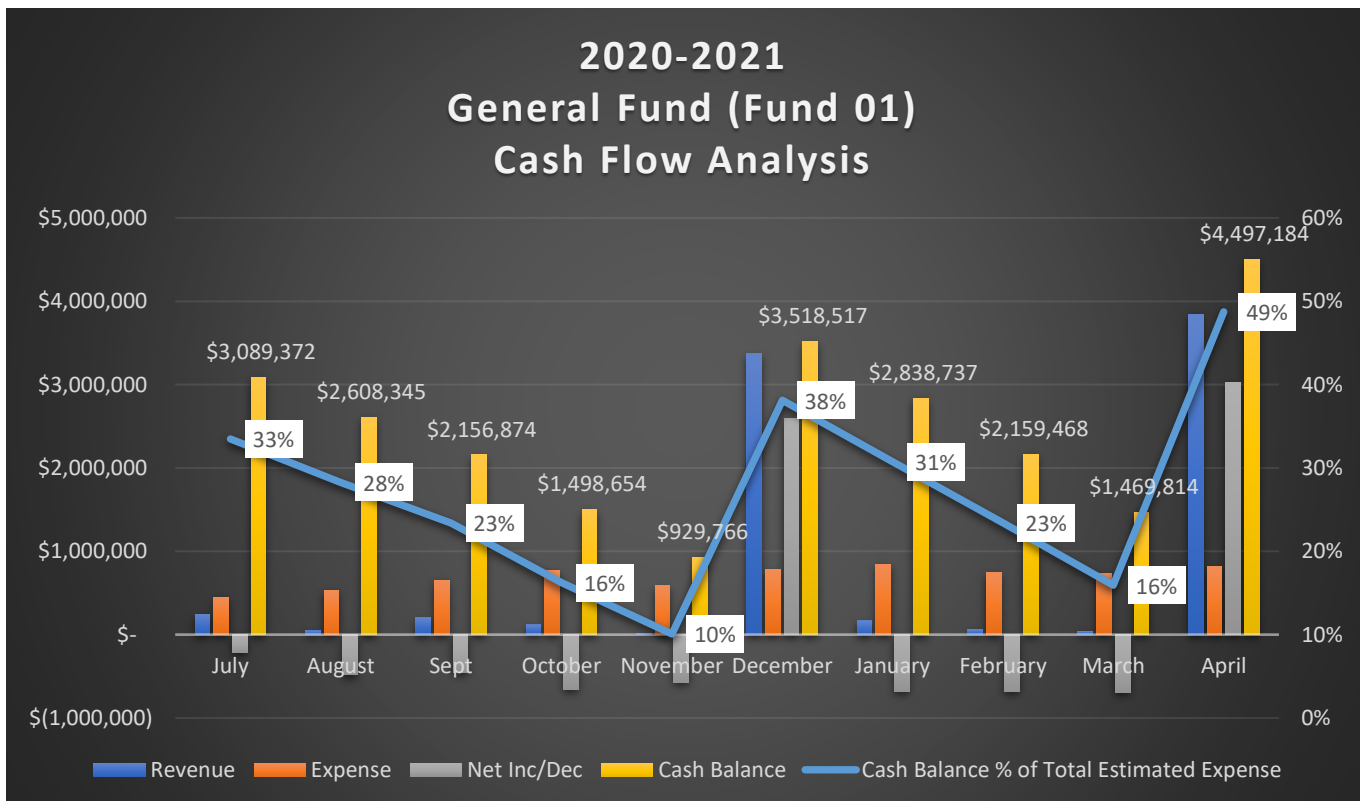
## CASH FLOW

The cash flow analysis is a useful tool to help the District determine whether or not it will have enough cash to meet its obligations. Frequent monitoring of the revenue sources and expenditures is required.

Maintaining a positive cash balance in all funds is a priority for the District. The primary source of revenue comes from property taxes with installments in December and April. It is imperative for a Community Funded District to retain higher reserves to cover the ongoing monthly expenditures.

Expenditures are somewhat easier to project, with the greatest part of the expenditures being salaries and benefits. The District experiences a lighter payroll in July and August due to pay schedules. In general, the payroll expenditures, including benefits, utility payments, and leases on equipment are on a monthly basis. Therefore, revenues of the District don't always offset expenditures.

The District has completed an analysis by reviewing 2019-20 and 2020-21 cash flow reports. We are certain the cash flow for 2021-22 will have the same trend with the lowest point in November. Please refer to the graph below of the 2020-21 Cash Flow.



In the event that one of our revenue sources is delayed the District has several options to address the General Fund cash flow shortfall.

1. Other Operating Funds of the District - Deferred Maintenance (Fund 14) and OPEB (Fund 20) are available as a temporary loan between funds. Combined total is \$1.5 million.
2. Ross School Foundation has already raised their \$1.4 million donation for 2021-22 and are holding in an interest-bearing account. These funds are normally paid to the District in June but could be requested earlier if needed.
3. Marin County Treasurer Tax Anticipation Note (TAN)- Education Code Section 42620 authorizes the Marin County Board of Supervisors to make temporary transfers of funds to school districts that are experiencing cash shortages.

**Cash flow for the District will be closely monitored throughout the year. Per 2021-2022 Cash Flow Projections we don't anticipate the use of the options identified above.**

**MULTI-YEAR PROJECTION**

The certification of the Proposed Budget by the Board is also based upon the financial status of the District in fiscal year 2022-23 and 2023-24. The Multi-Year Projection (MYP) shows the impact of today's decisions on future budgets. The MYP also indicates the District's ability to maintain the required Reserve for Economic Uncertainties and Board Assigned Reserves for the current and subsequent two years. Reasonable assumptions are made by utilizing multiple sources, trends, and historical data. It is important to remember that projections are only estimates based on the most current information available at that point in time.

Please refer to the key factors identified above in the revenue and expenditure assumptions:

General Fund 01 2022-23 Projection		General Fund 01 2023-24 Projection	
	Budget	Assumptions	
Total Revenues	9,391,227	Prop Taxes 3.72% Step/Col. 3% Raise, Health 5%, Pension Rates: STRS-18% & PERS 26.3%, SUI 20%	9,616,607
Total Expenditures	9,390,408		9,589,841
Net Inc/(Dec)	818	To Ending Fund Balance	26,766
Beginning Fund Balance	3,182,616		3,183,434
Ending Fund Balance	3,183,434		3,210,201
<b>Components of Ending Fund Balance</b>			
Revolving Cash	1,250		1,250
Restricted	150,389		150,389
Economic Uncertainties 4%	375,616		383,594
Board Assigned Reserve	2,656,179		2,674,968
Progress towards the Board Reserve Goal of 40%	32.29%		31.89%
<b>Other Funds (Estimated Ending Fund Balance)</b>			
Fund 14 - Deferred Maintenance	\$ 717,851		\$ 725,051
Fund 20 - Retiree Health (OPEB)	\$ 1,048,854		\$ 1,085,854
Unfunded Liability \$2,591,392			
Fund 25 - Capital Facilities (Developer Fees)	\$ 57,794		\$ 62,494

**The projection demonstrates that 2022-23 and 2023-24 will meet the required reserves and end with a Positive Ending Fund Balance. The District is projected to hold a General Fund Reserve of 32.29% in 2022-23 and 31.89% in 2023-24.**

## **FUTURE CONSIDERATIONS**

On May 14<sup>th</sup> Governor Newsom released the May Revise which includes a mix of ongoing and one-time investments made possible by the unanticipated surge in state revenue and the robust federal stimulus funding.

The State's General Fund budget has made a remarkable recovery swinging from \$54 billion deficit a year ago to now reporting a surplus of \$75 billion. The May Revision projects the continued growth of the Big Three taxes in California personal income, sales and use and corporate.

A few of the areas the Governor has proposed to allocate the funds are as follows:

- LCFE COLA – 5.07%
- Special Education COLA – 4.05%
- Childcare, Preschool and Transitional Kindergarten
- Afterschool Programs
- Child Nutrition
- Broadband for Underserved Communities
- Educator Preparation, Retention, and Training

### **Not included: Relief for the Pension Systems**

Unfortunately, many of the new proposed programs and revenue enhancements will not impact Ross such as the 5.07% COLA and much of the new federal stimulus funding.

We will wait for further detail once the 2021-22 State Budget Act is signed as well as budget trailer bills that are not subject to the same deadline. We will provide an update in August that will include any major changes to the revenue and expenditures as a result of the State Budget Act along with any local changes providing an overall financial status update.

### **FINAL COMMENT:**

Based on the information provided to you in the 2021-22 Proposed Budget, the recommendation to the Board is to adopt a positive certification.



**ROSS SCHOOL DISTRICT  
GENERAL FUND - BUDGET PROJECTIONS  
2021-2022 Adopted Budget**

	2019-20	2020-21	2020-21	2021-22	Variance	
	Unaudited	2nd Interim	2020-21	2021-22	2020-21 Est Act to	Memorandum
	Actuals	Approved March	Estimated	Draft Budget	2021-22 Adopted	
		10, 2021	Actuals		Budget	
<b>REVENUES</b>						
Property Taxes	5,011,454	5,232,081	5,232,081	5,479,034	246,953	Prop Tax Estimates as of 04-30-2021 from County of Marin 4.72%
Charter In-Lieu Prop Tax Transfer	(16,071)	-	-	-	-	Remove In-Lieu Prop Tax Transfer to RV Charter-Students no longer attend
State Aid Categoricals (Fair Share) with EPA	261,445	261,445	258,831	259,455	624	No Change to EPA Funding or Categorical State Aid
Federal Revenues	75,399	168,005	168,422	49,212	(119,210)	Eliminated One-Time Federal Cares Funds received in 2020-21
Other State Revenues	128,416	126,070	441,666	91,506	(350,160)	Eliminated One-Time State CARES Funds and AB86 Expanded Learning Opp Grant/In Person Grant
STRS On-Behalf	425,491	337,379	378,312	396,367	18,055	STRS On-Behalf Paper only entry
Foundation Revenue	1,403,316	1,423,524	1,417,349	1,445,873	28,524	Based on Foundation Update
Parcel Taxes	884,692	906,761	906,761	933,964	27,203	Includes 3% Annual Escalator
Other Local Revenue	656,515	534,422	678,148	402,456	(275,692)	Eliminated One-Time Donation from PTO for Playground Equipment
Transfers In/Out	(140,000)	(25,000)	(80,000)	(45,000)	35,000	Contribution to Deferred Maintenance Fund
<b>TOTAL REVENUE</b>	<b>8,690,657</b>	<b>8,964,687</b>	<b>9,401,570</b>	<b>9,012,867</b>	<b>(388,703)</b>	
<b>EXPENDITURES</b>						
Certificated Salaries	3,771,062	4,023,209	4,027,460	4,021,958	(5,502)	Cert Salaries w/Step-Col & 3% raises less 1.60 FTE to adjust for Distance Learning
Classified Salaries	1,153,171	1,175,258	1,195,860	1,216,905	21,045	Class. Salaries w/Step-Col & 3% raises and recognized retirements
Employee Benefits	1,131,762	1,190,501	1,189,716	1,307,962	118,246	Pension/SUI Rates Increased and W/C decreased
STRS On-Behalf	425,491	337,379	378,312	396,367	18,055	STRS On-Behalf Paper only entry
Employee Health Benefits	415,455	447,334	448,715	466,529	17,814	With 5% assumed increase in rates
Retiree Health Benefits	96,865	95,575	95,575	94,096	(1,479)	New OPEB Actuarial Study with revised OPEB Pay-as-you-go estimates
Books and Supplies	378,779	371,612	386,998	325,051	(61,947)	Eliminated one-time expenses related to one-time revenue for COVID expenses + 1% increase
Services/Operating - Prof. Services Contracts	1,034,959	926,266	926,332	1,255,924	329,592	Added Expanded Learning Opportunity Grant Expenditures per Approved Plan + 1% increase
Capital Outlay	-	318,407	470,733	-	(470,733)	Eliminated prior year projects: Sunshade, HVAC, Playground
Other Outgo-Spec. Ed. Preschool	16,154	44,238	44,238	73,238	29,000	Increase Special Ed expense based on new placements
Transfers Out	143,796	25,000	80,000	45,000	(35,000)	Transfer out to Fund 20 -OPEB Retiree Health Benefits
<b>TOTAL EXPENDITURES</b>	<b>8,567,494</b>	<b>8,954,779</b>	<b>9,243,939</b>	<b>9,203,030</b>	<b>(40,909)</b>	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 123,163</b>	<b>\$ 9,908</b>	<b>\$ 157,631</b>	<b>\$ (190,163)</b>	<b>\$ (347,794)</b>	
<b>BEGINNING FUND BALANCE (BFB)</b>	<b>3,091,985</b>	<b>3,215,148</b>	<b>3,215,148</b>	<b>3,372,779</b>		Revised Beginning Balance after 2020-21 Unaudited Actuals Closing Balance
<b>ENDING FUND BALANCE (EFB)</b>	<b>\$ 3,215,148</b>	<b>\$ 3,225,056</b>	<b>\$ 3,372,779</b>	<b>\$ 3,182,616</b>		
<b>COMPONENTS OF ENDING FUND BALANCE:</b>						
Nonspendable - Revolving Cash Fund	1,250	1,250	1,250	1,250		
Restricted	222,880	189,265	353,162	155,390		
Assigned:						
Board Reserve for Community Funded Uncertainty	2,648,318	2,676,350	2,648,609	2,657,855		
Unassigned:						
Reserve for Economic Uncertainty - 4%	342,700	358,191	369,758	368,121		4% of Current Exp & Transfers Out includes Reed transfer & STRS On-Behalf
<b>Unappropriated Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		Paper only expenses (\$396,367 + 56,764 = \$453,131) 4% = \$18,125
<b>Board reserve policy:</b>						
Reserve for Economic Uncertainty - 4% by policy/law	4.00%	4.00%	4.00%	4.00%		State required reserve
Assigned Reserves w/o Restricted- 40% Bd Policy Goal	30.91%	29.89%	28.65%	28.88%		Without the Restricted Carryover
<b>Total Reserve Percentage</b>	<b>34.91%</b>	<b>33.89%</b>	<b>32.65%</b>	<b>32.88%</b>		
<b>Other Funds Projected Ending Balances:</b>	<b>2019-20 UA</b>	<b>n Approved</b>	<b>MarcEstimated</b>	<b>Actuals</b>	<b>Draft Budget</b>	
Fund 14 - Deferred Maintenance	572,451	604,651	659,651	710,651		
Fund 20 - Special Reserve for Post-Employment Benefits	890,854	927,854	982,854	1,036,854		Unfunded Accrued Liability (UAL) is \$2,591,392 for Retiree Health Benefits
Fund 25 - Capital Facilities Projects	43,694	48,394	48,394	53,094		

**Ross School District**  
**Multi-Year Projections**  
**for 2021-2022 Adopted Budget**  
**5/21/2021**

	Object Codes	2020-21 Estimated Actuals			2021-2022 Budget			2022-23 Projection			2023-24 Projection		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
			3.88% Prop Tax Est.	ADA 367		4.72% Prop Tax Est.	ADA 345		3.72% Prop Tax Est.	ADA 326		3.72% Prop Tax Est.	ADA 323
<b>Prop Taxes, EPA, LCFF Categoricals</b>	8010-8099	5,410,912	-	5,410,912	5,693,489	-	5,693,489	5,937,110	-	5,937,110	6,119,705	-	6,119,705
Federal Revenues	8100-8299	-	168,422	168,422	-	49,212	49,212	-	49,212	49,212	-	49,212	49,212
State Revenues	8300-8599	68,515	751,463	819,978	70,580	417,293	487,873	63,276	415,210	478,486	62,195	415,057	477,251
Local Revenues	8600-8799	1,702,002	1,300,256	3,002,258	1,610,250	1,172,043	2,782,293	1,615,817	1,310,602	2,926,419	1,630,977	1,339,461	2,970,439
<b>Total Revenue</b>		7,181,429	2,220,141	9,401,570	7,374,319	1,638,548	9,012,867	7,616,203	1,775,024	9,391,227	7,812,877	1,803,730	9,616,607
<b>Expenditures</b>													
Certificated Salaries	1000-1999	3,191,345	836,115	4,027,460	3,215,186	806,772	4,021,958	3,361,316	843,440	4,204,756	3,411,736	856,091	4,267,827
Classified Salaries	2000-2999	863,195	332,665	1,195,860	866,276	350,629	1,216,905	905,873	349,398	1,255,270	923,990	356,386	1,280,376
Employee Benefits	3000-3999	941,447	627,962	1,569,409	1,035,378	668,951	1,704,329	1,107,613	708,948	1,816,561	1,133,105	720,505	1,853,611
Employee Health Benefits	3400-3499	452,812	90,097	542,909	456,342	104,283	560,625	481,700	109,497	591,197	509,463	114,972	624,435
Books and Supplies	4000-4999	141,376	245,622	386,998	185,700	139,351	325,051	187,557	118,840	306,397	189,433	120,247	309,680
Services, Other Oper Exp	5000-5999	496,464	429,868	926,332	648,801	607,123	1,255,924	655,289	487,700	1,142,989	661,842	493,832	1,155,674
Capital Outlay	6000-6999	151,408	319,325	470,733	-	-	-	-	-	-	-	-	-
Other Outgo-Debt Svc, Excess Cost	71xx /73xx	-	44,238	44,238	-	73,238	73,238	-	73,238	73,238	-	73,238	73,238
<b>Total Expenditures</b>		6,238,047	2,925,892	9,163,939	6,407,683	2,750,347	9,158,030	6,699,348	2,691,061	9,390,408	6,829,569	2,735,272	9,564,841
<b>Excess (Deficiency)</b>		943,382	(705,752)	237,631	966,636	(1,111,799)	(145,163)	916,855	(916,036)	818	983,308	(931,542)	51,766
Transfers In (enter as pos.) Interest from Closed Funds		-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out - Fund 20 OPEB Retiree Health	7610-7629	(80,000)	-	(80,000)	(45,000)	-	(45,000)	-	-	-	(25,000)	-	(25,000)
Other Uses (enter as negative)	7630-7699			-			-			-			-
Contribution to Restricted Program	8980-8999	(836,034)	836,034	-	(914,026)	914,026	-	(911,036)	911,036	-	(931,542)	931,542	-
<b>Total Transfers/Other Uses</b>		(916,034)	836,034	(80,000)	(959,026)	914,026	(45,000)	(911,036)	911,036	-	(956,542)	931,542	(25,000)
<b>Net Increase (Decrease) Deficit Spending</b>		27,348	130,282	157,631	7,610	(197,773)	(190,163)	5,818	(5,000)	818	26,766	-	26,766
Beginning Balance		2,992,268	222,880	3,215,148	3,019,617	353,162	3,372,779	3,027,227	155,389	3,182,616	3,033,045	150,389	3,183,434
Net Ending Balance		3,019,617	353,162	3,372,779	3,027,227	155,389	3,182,616	3,033,045	150,389	3,183,434	3,059,811	150,389	3,210,201
<b>Components of Ending Balance:</b>													
Reserves for Economic Uncertainties	9770	369,758	-	369,758	368,121	-	368,121	375,616	-	375,616	383,594	-	383,594
Restricted: Endowment & other locally restricted			353,162	353,162		155,389	155,389		150,389	150,389		150,389	150,389
Revolving Cash	9711	1,250	-	1,250	1,250	-	1,250	1,250	-	1,250	1,250	-	1,250
		-	-	-	-	-	-	-	-	-	-	-	-
Assigned: Comm. Funded Uncertainty		2,648,609	-	2,648,609	2,657,855	-	2,657,855	2,656,179	-	2,656,179	2,674,968	-	2,674,968
<b>Unappropriated Ending Balance</b>	<b>9790</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>
<b>Comm. Funded Economic Uncertainty</b>		<b>369,758</b>	<b>2,648,609</b>	<b>Total</b>	<b>368,121</b>	<b>2,657,855</b>	<b>Total</b>	<b>375,616</b>	<b>2,656,179</b>	<b>Total</b>	<b>383,594</b>	<b>2,674,968</b>	<b>Total</b>
<b>Board Assigned Goal 40%</b>		<b>4%</b>	<b>28.65%</b>	<b>32.65%</b>	<b>4%</b>	<b>28.88%</b>	<b>32.88%</b>	<b>4%</b>	<b>28.29%</b>	<b>32.29%</b>	<b>4%</b>	<b>27.89%</b>	<b>31.89%</b>
<b>Fund 14-Deferred Maintenance</b>			<b>\$ 659,651</b>			<b>\$ 710,651</b>			<b>\$ 717,851</b>			<b>\$ 725,051</b>	
<b>Fund 20 - Retiree Health OPEB Unfunded (UAL)</b>	<b>\$2,591,392</b>		<b>\$ 982,854</b>			<b>\$ 1,036,854</b>			<b>\$ 1,048,854</b>			<b>\$ 1,085,854</b>	
<b>Fund 25-Capital Fac - Dev Fees</b>			<b>\$ 48,394</b>			<b>\$ 53,094</b>			<b>\$ 57,794</b>			<b>\$ 62,494</b>	

Ross School District  
Revenue Assumptions  
 for 2021-2022 Adopted Budget

<b>Unrestricted</b>			<b>Res.</b>	<b>Object</b>	<b>Est. Actuals</b>	<b>Budget</b>	<b>Projection</b>	<b>Projection</b>	<b>Assumptions</b>
					<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	
<b>General Fund 01</b>					<b>3.88%</b>	<b>4.72%</b>	<b>3.72%</b>	<b>3.72%</b>	21-22 County of Marin Estimate dated 04-30-2021
<b>LCFF-ADA</b>					<b>367</b>	<b>345</b>	<b>326</b>	<b>323</b>	Average Daily Attendance (ADA)
State Aid Categoricals	0000	8011			\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455	Categoricals with \$56,764/Reed USD, then flat
Homeowners Exemptions	0000	8021			\$ 21,312	\$ 22,317	\$ 23,147	\$ 24,008	Co.of Marin Estimates 4-30-21: 4.72% Inc 21-22; 3.72% Inc 22-23 & 23-24
Charter In-Lieu Property Tax Transfer	0000	8096			\$ -	\$ -	\$ -	\$ -	
Secured Tax Rolls	0000	8041			\$ 5,106,300	\$ 5,347,317	\$ 5,546,237	\$ 5,752,557	Co.of Marin Estimates 4-30-21: 4.72% Inc 21-22; 3.72% Inc 22-23 & 23-24
Unsecured Tax Rolls	0000	8042			\$ 100,406	\$ 105,145	\$ 109,056	\$ 113,113	Co.of Marin Estimates 4-30-21: 4.72% Inc 21-22; 3.72% Inc 22-23 & 23-24
Prior Year Taxes	0000	8043			\$ 4,063	\$ 4,255	\$ 4,214	\$ 4,371	Co.of Marin Estimates 4-30-21: 4.72% Inc 21-22; 3.72% Inc 22-23 & 23-24
Deferred Maintenance Contribution	0000	8091			\$ (80,000)	\$ (45,000)	\$ -	\$ (25,000)	To Fund 14 for Deferred Mtnc
Education Protection Account-EPA Prop 30	1400	8012	\$ 200		\$ 73,376	\$ 74,000	\$ 69,000	\$ 65,200	P/Y P-2 Attendance x \$200
<b>Total 80xx</b>					<b>\$ 5,410,912</b>	<b>\$ 5,693,489</b>	<b>\$ 5,937,110</b>	<b>\$ 6,119,705</b>	
					\$ 5,232,081	\$ 5,479,034	\$ 5,682,655	\$ 5,894,050	Prop Tax w/o State Aid, EPA and Def Mtnc Contr.

Federal Revenues

0000	8290			\$ -	\$ -	\$ -	\$ -
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State Revenues

Class Size Reduction	1300	8434			\$ -	\$ -	\$ -	\$ -	Revenue with new LCFF moved to UR Obj 8011
Other State \$-Assmt & one-time SpecEd Preschl	0000	8590			\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100	Reimburse State Assmt Testing & Spec Ed Preschool/one-time
Lottery	1100	8560	\$150		\$ 57,498	\$ 57,450	\$ 51,074	\$ 50,604	Per SSC Dartboard 21-22 dated 5-20-21
Lottery - Prior Year	1100	8562			\$ (1,889)	\$ -	\$ -	\$ -	Prior Year Funding Adjustments
Mandated Costs Block Grant	0000	8550	\$32.18		\$ 11,806	\$ 12,030	\$ 11,102	\$ 10,491	Per SSC Dartboard 21-22 dated 5-20-21
Fair Share Deduct	0000	8590-90							Reduction 9.57% in 12-13
<b>Total 84xx-85xx</b>					<b>\$ 68,515</b>	<b>\$ 70,580</b>	<b>\$ 63,276</b>	<b>\$ 62,195</b>	

Other Local Revenues

	<b>Res.</b>	<b>Object</b>		<b>Est. Actuals</b>	<b>Budget</b>	<b>Projection</b>	<b>Projection</b>	<b>Assumptions</b>
				<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	
MPR Rents	0000	8650		\$ 9,300	\$ 15,000	\$ 15,000	\$ 15,000	MPR Rental/Use of Facilities - Planet Bravo, CYO & camps
Lost Books	0000	8689	13	\$ 400	\$ 400	\$ 400	\$ 400	Project flat
Misc Donations	0000	8699		\$ 18,495	\$ 23,495	\$ 23,495	\$ 23,495	Direct Svc -\$19K+ other Misc
PG & E Rebate	0000	8699	12	\$ -	\$ -	\$ -	\$ -	
Town of Ross-Field/Crossing Guard Reim	0000	8699	21	\$ 3,000	\$ 12,432	\$ 3,120	\$ 3,245	Irrigation Pump Bill back to Town of Ross/Reim 50% of 1 Crossing

<b>Unrestricted Cont.</b>		<b>Res.</b>	<b>Object</b>	<b>Est. Actuals</b>	<b>Budget</b>	<b>Projection</b>	<b>Projection</b>	<b>Assumptions</b>
<b>Other Local Revenues</b>				<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	
Ross Rec Annual & Summer	0000	8699	22	\$ 10,000	\$ 14,000	\$ 14,420	\$ 14,853	Decr 20-21 by \$9K; Inc \$4K 21-22 Incr Proj years 3%/yr2
PE T-Shirts	0000	8699	25	\$ -	\$ -	\$ -	\$ -	
Foundation Donation	0000	8699	26	\$ 1,417,349	\$ 1,445,873	\$ 1,460,332	\$ 1,474,935	Foundation Commitment for 21-22; 1% Increase 22-23 & 23-24
Endowment Donation	0000	8699	009	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	Flat - Amounts Pledged from the Endowment
High School Application Deposit	0000	8699	63	\$ -	\$ -	\$ -	\$ -	
Athletic Donations	0000	8699	85	\$ 5,000	\$ 12,000	\$ 12,000	\$ 12,000	Cut 20-21 year; 21-22 based on 19-20 and flat for projected years
PTA - Playground Equipment/Game Table	0000	8699	91	\$ 151,408				PTA Donation for Playground Equipment & Game Table
Prior Year Funds	0000	8699	99			\$ -	\$ -	One-time Spec Ed Grant 19-20
Chromebook Insurance - Imac Surplus	0000	8699	55	\$ 3,050	\$ 3,050	\$ 3,050	\$ 3,050	Project flat
Interest	0000	8660		\$ 34,000	\$ 34,000	\$ 34,000	\$ 34,000	Base on current actuals flat for proj. years
Fieldtrip Donations	0000	8699	51-58					No longer collecting Field Trip Fees except Yosemite
<b>Total 86xx-87xx</b>				<b>\$ 1,702,002</b>	<b>\$ 1,610,250</b>	<b>\$ 1,615,817</b>	<b>\$ 1,630,977</b>	
<b>Other Transfers in</b>								
<b>Total Unrestricted Income</b>				<b>\$ 7,181,429</b>	<b>\$ 7,374,319</b>	<b>\$ 7,616,203</b>	<b>\$ 7,812,877</b>	

<b>Restricted</b>		<b>Res.</b>	<b>Object</b>	<b>Est. Actuals</b>	<b>Budget</b>	<b>Projection</b>	<b>Projection</b>	
<b>Federal Revenues</b>				<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	
Title I - Basic Grant	3010	8290		\$ -	\$ -	\$ -	\$ -	No longer eligible-SAIPE census counts dropped below 10
Federal CARES Act LLM	3210	8290		\$ 16,737	\$ -			One-time Federal \$'s for Elem & Sec. School Emergency Relief
Federal CARES Act CRF	3215	8290		\$ 15,640	\$ -			One-time Federal \$'s for Elem & Sec. School Emergency Relief
Federal CARES Act GEER	3220	8290		\$ 75,318	\$ -			One-time Federal \$'s for Elem & Sec. School Emergency Relief
Spec Ed IDEA Basic Grant	3310	8181		\$ 44,186	\$ 34,761	\$ 34,761	\$ 34,761	MCOE Spec Ed Funding Alloc Plan for 21-22 dated 4-19-2021
Federal IDEA Mental Health	3327	8182		\$ 2,876	\$ 786	\$ 786	\$ 786	MCOE Spec Ed Educ Related MH FAP 4-19-2021
Title IIA - Teacher Quality	4035	8290		\$ 3,665	\$ 3,665	\$ 3,665	\$ 3,665	SAIPE Census counts dropped
Title IV A - Student Support	4127	8290		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	Project Flat
Title III - Immigrant Ed	4201	8290		\$ -	\$ -	\$ -	\$ -	Declined to participate 16-17 & beyond funding to low
Title III - ELL	4203	8290		\$ -	\$ -	\$ -	\$ -	Declined to participate 16-17 & beyond funding to low
<b>Total 81xx-82xx</b>				<b>\$ 168,422</b>	<b>\$ 49,212</b>	<b>\$ 49,212</b>	<b>\$ 49,212</b>	

<b>Restricted Cont.</b>		<b>Res.</b>	<b>Object</b>	<b>Est. Actuals 2020-21</b>	<b>Budget 2021-22</b>	<b>Projection 2022-23</b>	<b>Projection 2023-24</b>	
<b>State Revenues</b>								
Prop 39 Clean Energy	6230	8590		\$ -	\$ -	\$ -	\$ -	Final receipt of one-time funds
Educator Effectiveness Grant - One-time Funds	6264	8590		\$ -	\$ -	\$ -	\$ -	One-time funds to spend before July 2018
Restricted Lottery	6300	8560	\$ 49	\$ 18,783	\$ 18,767	\$ 16,684	\$ 16,531	<b>Per SSC Dartboard 21-22 dated 5-20-21</b>
Restricted Lottery-Prior Year	6300	8562		\$ 567	\$ -	\$ -	\$ -	Prior Year Res. Lottery - one time funds
Mental Health-State Funding 19-20	6513	8590		\$ 3,145	\$ -	\$ -	\$ -	MCOE Spec Ed ERMH - Resource Eliminated (See 6546)
Mental Health-State Funding 20-21	6546	8590		\$ 7,726	\$ 2,159	\$ 2,159	\$ 2,159	MCOE Spec Ed ERMH FAP 4-19-2021 - Proj Flat for 2 out years
EIA - Economic Impact Aid	7090	8311		\$ -	\$ -	\$ -	\$ -	Rev with new LCFF moved to UR Obj 8011
LP Student Block Grant	7311	8590		\$ -	\$ -	\$ -	\$ -	One-time funds in 18-19
SB117 - Covid-19 Response Funds	7388	8590		\$ -	\$ -	\$ -	\$ -	One-time funds in 19-20
Common Core Funds-One time 13-14	7405	8590		\$ -	\$ -	\$ -	\$ -	One-time funds in 13-14
CARES Act-Learning Loss Mitigation	7420	8590		\$ 27,334	\$ -	\$ -	\$ -	One-time \$'s for Elem & Sec. School Emergency Relief
AB86 In-Person Learning Grant	7422	8590		\$ 101,598	\$ -	\$ -	\$ -	One-time \$'s AB86 In Person Instruction Grant
AB86 Expanded Opportunity Learning Grant	7425	8590		\$ 192,598	\$ -	\$ -	\$ -	One-time \$'s AB86 Expanded Opportunity Learning Grant Per Plan 5-12-21
AB86 Expanded Opportunity Learning (Paraprof)	7426	8590		\$ 21,400	\$ -	\$ -	\$ -	One-time \$'s AB86 Expanded OppLearning Grant (Paraprof) Per Plan 5-12-21
Classified Prof. Block Grant	7510	8590		\$ -	\$ -	\$ -	\$ -	One-time funds in 18-19
<b>STRS On-Behalf Pension Liability</b>	<b>7690</b>	<b>8590</b>		<b>\$ 378,312</b>	<b>\$ 396,367</b>	<b>\$ 396,367</b>	<b>\$ 396,367</b>	Will Post later this year=Offset Exp R7690 3101/3102
<b>Total 83xx-85xx</b>				<b>\$ 751,463</b>	<b>\$ 417,293</b>	<b>\$ 415,210</b>	<b>\$ 415,057</b>	

<b>Other Local Revenues</b>								
PTA - Milk Collections	5310	8699		\$ -	\$ 2,500	\$ 2,500	\$ 2,500	Project flat - matches expense side
Spec Ed Low Incidence Equipment	6500	8699	99	\$ -	\$ -	\$ -	\$ -	Reclass to Unrestricted Misc Income
Direct Service Apport	6500	8699	99	\$ -	\$ -	\$ -	\$ -	Direct Service Revenue - Reclass to Unrestricted Misc Income
<b>Total Transfer from MCOE for Spec Ed</b>	<b>6500</b>	<b>8792</b>		<b>\$ 192,352</b>	<b>\$ 190,614</b>	<b>\$ 190,614</b>	<b>\$ 190,614</b>	<b>MCOE Spec Ed Funding Alloc Plan 21-22 dated 04-19-2021</b>
Middle School Athletics	9020	8699	63	\$ -	\$ -	\$ -	\$ -	Moved to Unrestricted
PTA Donation for I-Pads	9020	8699	24	\$ 78,618	\$ -	\$ 10,540	\$ 10,540	PTO Wishlist one-time & Schools Rule Dontn project flat
PTA Donation	9020	8699		\$ 100,000	\$ -	\$ 100,000	\$ 100,000	21-22 General Donation-Playground Project; 22-23 & 23-24 Addec
Donation for Community Service Program	9030	8699		\$ -	\$ -	\$ -	\$ -	
Parcel Tax	9040	8621	3%	\$ 906,761	\$ 933,964	\$ 961,983	<b>\$ 990,842</b>	<b>With 3% annual escalator - Expires 6-2023</b>
Garden Grant	9213	8699		\$ -	\$ -	\$ -	\$ -	Grant Ended
Every Kind of Mind	9373	8699		\$ -	\$ -	\$ -	\$ -	EKOM
PTA - Friends of the Library now under PTA	9374	8699		\$ 22,525	\$ 14,000	\$ 14,000	\$ 14,000	Donations from book fair
Outdoor Education	9375	8699		\$ -	\$ 24,965	\$ 24,965	\$ 24,965	None for 2020-21, 21-22 based on 18-19, project flat in two out ye
Marge Burke Speech Tournament	9376	8699		\$ -	\$ 6,000	\$ 6,000	\$ 6,000	None for 2020-21, 21-22 based on 18-19, project flat in two out ye
<b>Total 86xx-87xx</b>				<b>\$ 1,300,256</b>	<b>\$ 1,172,043</b>	<b>\$ 1,310,602</b>	<b>\$ 1,339,461</b>	

<b>Total Restricted Revenue</b>	<b>\$ 2,220,141</b>	<b>\$ 1,638,548</b>	<b>\$ 1,775,024</b>	<b>\$ 1,803,730</b>
<b>TOTAL REVENUE</b>	<b>\$ 9,401,570</b>	<b>\$ 9,012,867</b>	<b>\$ 9,391,227</b>	<b>\$ 9,616,607</b>
<b>Year over Year Change</b>		<b>\$ (388,703)</b>	<b>\$ 378,360</b>	<b>\$ 225,380</b>

**Ross School District**  
**Expense Assumptions**  
**for 2021-2022 Adopted Budget**

	Obj.	Estimated Actuals		Adopted Budget		Projection		Projection	
		2020 - 2021		2021 - 2022		2022 - 2023		2023 - 2024	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
<b>Certificated Salaries</b>	<b>1000</b>								
Salaries with Step/Col 2021-22 - Nurse to Classified	3%	\$ 3,191,345	\$ 836,115	\$ 3,215,186	\$ 806,772	\$ 3,215,186	\$ 806,772	\$ 3,215,186	\$ 806,772
with 3% settlement for 22-23	3%					\$ 97,902	\$ 24,566	\$ 97,902	\$ 24,566
no settlement for 23-24									
Cert FTE Reduced by 1.60 FTE in 21-22, flat 22-23, 23/24								\$ -	\$ -
Step/Column for 22/23	1.50%					\$ 48,228	\$ 12,102	\$ 48,228	\$ 12,102
Step/Column for 23/24	1.50%							\$ 50,420	\$ 12,652
<b>TOTALS</b>		<b>\$ 3,191,345</b>	<b>\$ 836,115</b>	<b>\$ 3,215,186</b>	<b>\$ 806,772</b>	<b>\$ 3,361,316</b>	<b>\$ 843,440</b>	<b>\$ 3,411,736</b>	<b>\$ 856,091</b>
<b>COMBINED UNRESTR/RESTR</b>			\$ 4,027,460		\$ 4,021,958		\$ 4,204,756		\$ 4,267,827
<b>Classified Salaries</b>	<b>2000</b>								
Salaries with Step/Col 2021-22 -With added Health Spec	3%	\$ 863,195	\$ 332,665	\$ 866,276	\$ 350,629	\$ 863,195	\$ 350,629	\$ 863,195	\$ 350,629
with 3% settlement for 22-23	3%					\$ 25,414	\$ 7,729	\$ 25,414	\$ 7,729
no settlement for 23-24									
Class FTE Flat in all years - Retirement reflected in 21-22								\$ -	
Less One-time Exp, Expanded Learning Opp Grant							\$ (15,973)		\$ (15,973)
Step/Column for 22/23	2.00%					\$ 17,264	\$ 7,013	\$ 17,264	\$ 7,013
Step/Column for 23/24	2.00%							\$ 18,117	\$ 6,988
<b>TOTALS</b>		<b>\$ 863,195</b>	<b>\$ 332,665</b>	<b>\$ 866,276</b>	<b>\$ 350,629</b>	<b>\$ 905,873</b>	<b>\$ 349,398</b>	<b>\$ 923,990</b>	<b>\$ 356,386</b>
<b>COMBINED UNRESTR/RESTR</b>			\$ 1,195,860		\$ 1,216,905		\$ 1,255,270		\$ 1,280,376
<b>Employee Benefits less Health</b>	<b>3000</b>								
FICA, Medicare, W/C, SUI (SUI = 1.23% 21/22; .20% 22/23 & 23/24)		\$ 266,404	\$ 70,576	\$ 307,714	\$ 78,427	\$ 256,031	\$ 71,570	\$ 260,144	\$ 72,749
STRS Rates: 21-22 16.92 % & 22-23 18%, 23-24 18.%	3101-2	\$ 490,346	\$ 126,052	\$ 519,012	\$ 132,614	\$ 587,037	\$ 149,119	\$ 593,412	\$ 154,096
PERS Rates: 21-22 22.91%, 22-23 26.3%, 23-24 27.3%	3201-2	\$ 184,697	\$ 53,022	\$ 208,652	\$ 61,543	\$ 264,545	\$ 91,892	\$ 279,549	\$ 97,293
STRS On-Behalf Pension Liability R7690-3101 & 3102			\$ 378,312		\$ 396,367		\$ 396,367		\$ 396,367
<b>TOTALS</b>		<b>\$ 941,447</b>	<b>\$ 627,962</b>	<b>\$ 1,035,378</b>	<b>\$ 668,951</b>	<b>\$ 1,107,613</b>	<b>\$ 708,948</b>	<b>\$ 1,133,105</b>	<b>\$ 720,505</b>
<b>COMBINED UNRESTR/RESTR</b>			\$ 1,569,409		\$ 1,704,329		\$ 1,816,561		\$ 1,853,611
<b>Health Benefits/Certificated</b>	<b>3401</b>	\$ 283,662	\$ 66,893	\$ 280,960	\$ 74,919	\$ 280,960	\$ 74,919	\$ 280,960	\$ 74,919
<b>Health Benefits/Classified</b>	<b>3402</b>	\$ 73,575	\$ 23,204	\$ 81,286	\$ 29,364	\$ 81,286	\$ 29,364	\$ 81,286	\$ 29,364
Increase 5% for 22/23	5.0%					\$ 18,112	\$ 5,214	\$ 18,112	\$ 5,214
Increase 5% for 23/24	5.0%							\$ 19,018	\$ 5,475
Post Employment Benefits OPEB-Retirees	3701	\$ 95,575		\$ 94,096		\$ 101,342		\$ 110,087	
<b>TOTALS</b>		<b>\$ 452,812</b>	<b>\$ 90,097</b>	<b>\$ 456,342</b>	<b>\$ 104,283</b>	<b>\$ 481,700</b>	<b>\$ 109,497</b>	<b>\$ 509,463</b>	<b>\$ 114,972</b>
<b>COMBINED UNRESTR/RESTR</b>			\$ 542,909		\$ 560,625		\$ 591,197		\$ 624,435

		Estimated Actuals		Adopted Budget		Projection		Projection	
		2020 - 2021		2021 - 2022		2022 - 2023		2023 - 2024	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
<b>Books and Supplies</b>	<b>4000</b>	\$ 141,376	\$ 245,622	\$ 185,700	\$ 139,351	\$ 185,700	\$ 139,351	\$ 185,700	\$ 139,351
Deductions for one-time funds									
Inc. by 1% for 22/23	1.0%					\$ 1,857	\$ 1,394	\$ 1,857	\$ 1,394
Inc. by 1% for 23/24	1.0%							\$ 1,876	\$ 1,407
Less One-time Exp, Expanded Learning Opp Grant							\$ (21,905)	\$ -	\$ (21,905)
<b>TOTALS</b>		<b>\$ 141,376</b>	<b>\$ 245,622</b>	<b>\$ 185,700</b>	<b>\$ 139,351</b>	<b>\$ 187,557</b>	<b>\$ 118,840</b>	<b>\$ 189,433</b>	<b>\$ 120,247</b>
<b>COMBINED UNRESTR/RESTR</b>			\$ 386,998		\$ 325,051		\$ 306,397		\$ 309,680
<b>Services &amp; Other Oper Exp</b>	<b>5000</b>	\$ 496,464	\$ 429,868	\$ 648,801	\$ 607,123	\$ 648,801	\$ 607,123	\$ 648,801	\$ 607,123
Inc. by 1% for 22/23	1.0%					\$ 6,488	\$ 6,071	\$ 6,488	\$ 6,071
Inc. by 1% for 23/24	1.0%							\$ 6,553	\$ 6,132
Eliminate Roofing Project/Striping in 22-23 & 23-24							\$ (45,500)		\$ (45,500)
Less One-time Exp, Expanded Learning Opp Grant							\$ (79,994)	\$ -	\$ (79,994)
<b>TOTALS</b>		<b>\$ 496,464</b>	<b>\$ 429,868</b>	<b>\$ 648,801</b>	<b>\$ 607,123</b>	<b>\$ 655,289</b>	<b>\$ 487,700</b>	<b>\$ 661,842</b>	<b>\$ 493,832</b>
<b>COMBINED UNRESTR/RESTR</b>			\$ 926,332		\$ 1,255,924		\$ 1,142,989		\$ 1,155,674
<b>Capital Outlay-GF</b>	<b>6000</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
One-time Expenditure - A/C upstairs and Sun Shades		\$ 151,408	\$ 319,325	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>COMBINED UNRESTR/RESTR</b>		<b>\$ 151,408</b>	<b>\$ 319,325</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Other Outgo</b>	<b>7100 - 7499</b>		\$ 44,238		\$ 73,238		\$ 73,238		\$ 73,238
Excess Cost Pymnt to MCOE/MPTA - Spec Ed/Transp	7141-43	\$ -	\$ 44,238	\$ -	\$ 73,238	\$ -	\$ 73,238	\$ -	\$ 73,238
Interest-Computer Leases-Obj 7438 Lease ends 2016-17		\$ -		\$ -		\$ -		\$ -	
Principal-Computr Leases-Obj 7439 Lease ends 2016/17		\$ -		\$ -		\$ -		\$ -	
<b>TOTALS</b>		<b>\$ -</b>	<b>\$ 44,238</b>	<b>\$ -</b>	<b>\$ 73,238</b>	<b>\$ -</b>	<b>\$ 73,238</b>	<b>\$ -</b>	<b>\$ 73,238</b>
<b>COMBINED UNRESTR/RESTR</b>			\$ 44,238		\$ 73,238		\$ 73,238		\$ 73,238
<b>GRAND TOTALS</b>		<b>\$ 6,238,047</b>	<b>\$ 2,925,892</b>	<b>\$ 6,407,683</b>	<b>\$ 2,750,347</b>	<b>\$ 6,699,348</b>	<b>\$ 2,691,061</b>	<b>\$ 6,829,569</b>	<b>\$ 2,735,272</b>
<b>Grand Combined Totals</b>			\$ 9,163,939		\$ 9,158,030		\$ 9,390,408		\$ 9,564,841
<b>Other Fiancing Sources/Uses</b>									
Transfer out Retiree Health Benefits OPEB Fund 20	7619	\$ (80,000)		\$ (45,000)				\$ (25,000)	
Transfers in									
<b>Encroachments/Contributions to Res.</b>	<b>8980-8981</b>	\$ (836,034)	\$ 836,034	\$ (914,026)	\$ 914,026	\$ (911,036)	\$ 911,036	\$ (931,542)	\$ 931,542
<b>TOTALS</b>		<b>\$ (916,034)</b>	<b>\$ 836,034</b>	<b>\$ (959,026)</b>	<b>\$ 914,026</b>	<b>\$ (911,036)</b>	<b>\$ 911,036</b>	<b>\$ (956,542)</b>	<b>\$ 931,542</b>
			\$ (80,000)		\$ (45,000)		\$ -		\$ (25,000)
<b>Total Expenses</b>			<b>\$ 9,243,939</b>		<b>\$9,203,030</b>		<b>\$ 9,390,408</b>		<b>\$ 9,589,841</b>
<b>Year over Year Change</b>					\$ (40,909)		\$ 187,378		\$ 199,432

**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: www.rossbears.org or 9 Lagunitas Rd. Ross  
Date: May 27, 2021

Place: www.rossbears.org: Board: Board IV  
Date: June 02, 2021  
Time: 5:00 p.m.

Adoption Date: June 09, 2021

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

Contact person for additional information on the budget reports:

Name: Carol Slender

Telephone: (415) 457-2705 Ext. 215

Title: Chief Business Official

E-mail: cslender@rossbears.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	



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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?</li> </ul>		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>		X
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>		X
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		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:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	X	
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul>		X
				<b>Jun 09, 2021</b>
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

(  ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:

\_\_\_\_\_  
\_\_\_\_\_

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

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

Date of Meeting: Jun 09, 2021

For additional information on this certification, please contact:

Name: Carol Slender

Title: Chief Business Official

Telephone: (415) 457-2705 Ext. 215

E-mail: cslender@rossbears.org

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	5,410,912.00	0.00	5,410,912.00	5,693,489.00	0.00	5,693,489.00	5.2%
2) Federal Revenue		8100-8299	0.00	168,422.00	168,422.00	0.00	49,212.00	49,212.00	-70.8%
3) Other State Revenue		8300-8599	68,515.00	751,463.00	819,978.00	70,580.00	417,293.00	487,873.00	-40.5%
4) Other Local Revenue		8600-8799	1,702,002.00	1,300,256.00	3,002,258.00	1,610,250.00	1,172,043.00	2,782,293.00	-7.3%
5) TOTAL REVENUES			7,181,429.00	2,220,141.00	9,401,570.00	7,374,319.00	1,638,548.00	9,012,867.00	-4.1%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	3,191,345.00	836,115.00	4,027,460.00	3,215,186.00	806,772.00	4,021,958.00	-0.1%
2) Classified Salaries		2000-2999	863,195.00	332,665.00	1,195,860.00	866,276.00	350,629.00	1,216,905.00	1.8%
3) Employee Benefits		3000-3999	1,394,259.00	718,059.00	2,112,318.00	1,491,720.00	773,234.00	2,264,954.00	7.2%
4) Books and Supplies		4000-4999	141,376.00	245,622.00	386,998.00	185,700.00	139,351.00	325,051.00	-16.0%
5) Services and Other Operating Expenditures		5000-5999	496,464.00	429,868.00	926,332.00	648,801.00	607,123.00	1,255,924.00	35.6%
6) Capital Outlay		6000-6999	151,408.00	319,325.22	470,733.22	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	44,238.00	44,238.00	0.00	73,238.00	73,238.00	65.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			6,238,047.00	2,925,892.22	9,163,939.22	6,407,683.00	2,750,347.00	9,158,030.00	-0.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			943,382.00	(705,751.22)	237,630.78	966,636.00	(1,111,799.00)	(145,163.00)	-161.1%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	0.00	80,000.00	45,000.00	0.00	45,000.00	-43.8%
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	(836,034.00)	836,034.00	0.00	(914,026.00)	914,026.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(916,034.00)	836,034.00	(80,000.00)	(959,026.00)	914,026.00	(45,000.00)	-43.8%

Description	2020-21 Estimated Actuals		2021-22 Budget			% Diff Column C & F	
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)		Total Fund col. D + E (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>	27,348.00	130,282.78	157,630.78	7,610.00	(197,773.00)	(190,163.00)	-220.6%
<b>F. FUND BALANCE, RESERVES</b>							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	2,992,268.56	222,879.85	3,215,148.41	3,019,616.56	353,162.63	3,372,779.19	4.9%
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	2,992,268.56	222,879.85	3,215,148.41	3,019,616.56	353,162.63	3,372,779.19	4.9%
d) Other Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	2,992,268.56	222,879.85	3,215,148.41	3,019,616.56	353,162.63	3,372,779.19	4.9%
2) Ending Balance, June 30 (E + F1e)	3,019,616.56	353,162.63	3,372,779.19	3,027,226.56	155,389.63	3,182,616.19	-5.6%
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash	1,250.00	0.00	1,250.00	1,250.00	0.00	1,250.00	0.0%
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	0.00	353,162.63	353,162.63	0.00	155,389.63	155,389.63	-56.0%
c) Committed	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned							
Other Assignments	2,648,608.56	0.00	2,648,608.56	2,657,854.56	0.00	2,657,854.56	0.3%
Community Funded EU Reserve				2,218,926.48		2,218,926.48	
Community Funded EU Reserve				438,928.08		438,928.08	
Community Funded EU Reserve	2,209,130.48		2,209,130.48				
Community Funded EU Reserve	439,478.08		439,478.08				
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	369,758.00	0.00	369,758.00	368,122.00	0.00	368,122.00	-0.4%
Unassigned/Unappropriated Amount	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	4,940,412.80	(499,751.78)	4,440,661.02				
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	1,250.00	0.00	1,250.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			4,941,662.80	(499,751.78)	4,441,911.02				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	303,914.79	(11.05)	303,903.74				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			303,914.79	(11.05)	303,903.74				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

Description (G9 + H2) - (I6 + J2)	2020-21 Estimated Actuals		2021-22 Budget			% Diff Column C & F		
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)
			4,637,748.01	(499,740.73)	4,138,007.28			



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment		8011	185,455.00	0.00	185,455.00	185,455.00	0.00	185,455.00	0.0%
State Aid - Current Year		8012	73,376.00	0.00	73,376.00	74,000.00	0.00	74,000.00	0.9%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	21,312.00	0.00	21,312.00	22,317.00	0.00	22,317.00	4.7%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	5,106,300.00	0.00	5,106,300.00	5,347,317.00	0.00	5,347,317.00	4.7%
Secured Roll Taxes		8042	100,406.00	0.00	100,406.00	105,145.00	0.00	105,145.00	4.7%
Unsecured Roll Taxes		8043	4,063.00	0.00	4,063.00	4,255.00	0.00	4,255.00	4.7%
Prior Years' Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes									
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,490,912.00	0.00	5,490,912.00	5,738,489.00	0.00	5,738,489.00	4.5%
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(80,000.00)		(80,000.00)	(45,000.00)		(45,000.00)	-43.8%
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%

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)	
LCCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCCFF SOURCES			5,410,912.00	0.00	5,410,912.00	5,693,489.00	0.00	5,693,489.00	5.2%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	44,186.00	44,186.00	0.00	34,761.00	34,761.00	-21.3%
Special Education Discretionary Grants		8182	0.00	2,876.00	2,876.00	0.00	786.00	786.00	-72.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		3,665.00	3,665.00		3,665.00	3,665.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Title III, Part A, English Learner Program	4203	8290		0.00	0.00			0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00			0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		10,000.00	10,000.00			10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00			0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	107,695.00	107,695.00	0.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	168,422.00	168,422.00	0.00	49,212.00	49,212.00	49,212.00	-70.8%
<b>OTHER STATE REVENUE</b>										
Other State Apportionments										
ROC/P Entitlement										
Prior Years	6360	8319		0.00	0.00			0.00	0.00	0.0%
Special Education Master Plan										
Current Year	6500	8311		0.00	0.00			0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00			0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs										
Mandated Costs Reimbursements										
Lottery - Unrestricted and Instructional Materials			11,806.00	0.00	11,806.00	12,030.00	0.00	12,030.00	12,030.00	1.9%
Tax Relief Subventions			55,609.00	19,350.00	74,959.00	57,450.00	18,767.00	18,767.00	76,217.00	1.7%
Restricted Levies - Other										
Homeowners' Exemptions			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,100.00	732,113.00	733,213.00	1,100.00	398,526.00	399,626.00	-45.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>68,515.00</b>	<b>751,463.00</b>	<b>819,978.00</b>	<b>70,580.00</b>	<b>417,293.00</b>	<b>487,873.00</b>	<b>-40.5%</b>

Description	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)	
<b>OTHER LOCAL REVENUE</b>						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes						
Parcel Taxes	0.00	906,761.00	906,761.00	0.00	933,964.00	3.0%
Other	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds						
Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from						
Delinquent Non-LCFF						
Taxes	0.00	0.00	0.00	0.00	0.00	0.0%
Sales						
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	9,300.00	0.00	9,300.00	15,000.00	0.00	61.3%
Interest	34,000.00	0.00	34,000.00	34,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value						
of Investments	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	400.00	0.00	400.00	400.00	0.00	0.0%
Other Local Revenue						
Plus: Misc Funds Non-LCFF						

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,658,302.00	201,143.00	1,859,445.00	1,560,850.00	47,465.00	1,608,315.00	-13.5%
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	6500	8791		0.00	0.00			0.00	0.0%
From Districts or Charter Schools	6500	8792		192,352.00	192,352.00		190,614.00	190,614.00	-0.9%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
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			1,702,002.00	1,300,256.00	3,002,258.00	1,610,250.00	1,172,043.00	2,782,293.00	-7.3%
TOTAL, REVENUES			7,181,429.00	2,220,141.00	9,401,570.00	7,374,319.00	1,638,548.00	9,012,867.00	-4.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	2,569,646.00	564,390.00	3,134,036.00	2,613,468.00	522,213.00	3,135,681.00	0.1%
Certificated Pupil Support Salaries		1200	96,500.00	224,990.00	321,490.00	63,425.00	232,919.00	296,344.00	-7.8%
Certificated Supervisors' and Administrators' Salaries		1300	525,199.00	42,935.00	568,134.00	538,293.00	41,640.00	579,933.00	2.1%
Other Certificated Salaries		1900	0.00	3,800.00	3,800.00	0.00	10,000.00	10,000.00	163.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			3,191,345.00	836,115.00	4,027,460.00	3,215,186.00	806,772.00	4,021,958.00	-0.1%
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	55,647.00	235,890.00	291,537.00	60,006.00	248,791.00	308,797.00	5.9%
Classified Support Salaries		2200	174,527.00	0.00	174,527.00	186,532.00	0.00	186,532.00	6.9%
Classified Supervisors' and Administrators' Salaries		2300	248,102.00	0.00	248,102.00	209,620.00	0.00	209,620.00	-15.5%
Clerical, Technical and Office Salaries		2400	276,358.00	0.00	276,358.00	290,376.00	0.00	290,376.00	5.1%
Other Classified Salaries		2900	108,561.00	96,775.00	205,336.00	119,742.00	101,838.00	221,580.00	7.9%
<b>TOTAL, CLASSIFIED SALARIES</b>			863,195.00	332,665.00	1,195,860.00	866,276.00	350,629.00	1,216,905.00	1.8%
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	490,346.00	504,364.00	994,710.00	519,012.00	528,981.00	1,047,993.00	5.4%
PERS		3201-3202	184,697.00	53,022.00	237,719.00	210,593.00	61,543.00	272,136.00	14.5%
OASDI/Medicare/Alternative		3301-3302	118,399.00	37,394.00	155,793.00	115,929.00	38,723.00	154,652.00	-0.7%
Health and Welfare Benefits		3401-3402	358,618.00	90,097.00	448,715.00	362,246.00	104,283.00	466,529.00	4.0%
Unemployment Insurance		3501-3502	2,063.00	582.00	2,645.00	50,647.00	14,267.00	64,914.00	2354.2%
Workers' Compensation		3601-3602	115,161.00	32,600.00	147,761.00	90,297.00	25,437.00	115,734.00	-21.7%
OPEB, Allocated		3701-3702	95,575.00	0.00	95,575.00	94,096.00	0.00	94,096.00	-1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	29,400.00	0.00	29,400.00	48,900.00	0.00	48,900.00	66.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,394,259.00	718,059.00	2,112,318.00	1,491,720.00	773,234.00	2,264,954.00	7.2%
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	4,000.00	32,234.00	36,234.00	3,000.00	30,772.00	33,772.00	-6.8%
Materials and Supplies		4300	137,376.00	206,788.00	344,164.00	182,700.00	98,579.00	281,279.00	-18.3%

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)	
Noncapitalized Equipment		4400	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.0%
Food		4700	0.00	5,600.00	5,600.00	0.00	9,000.00	9,000.00	60.7%
<b>TOTAL BOOKS AND SUPPLIES</b>			141,376.00	245,622.00	386,998.00	185,700.00	139,351.00	325,051.00	-16.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	55,994.00	0.00	55,994.00	56,764.00	0.00	56,764.00	1.4%
Travel and Conferences		5200	5,910.00	7,754.00	13,664.00	9,550.00	10,500.00	20,050.00	46.7%
Dues and Memberships		5300	19,950.00	0.00	19,950.00	20,450.00	0.00	20,450.00	2.5%
Insurance		5400 - 5450	66,810.00	0.00	66,810.00	68,283.00	0.00	68,283.00	2.2%
Operations and Housekeeping Services		5500	61,500.00	0.00	61,500.00	80,000.00	0.00	80,000.00	30.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	146,500.00	37,000.00	183,500.00	136,500.00	125,507.00	262,007.00	42.8%
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	118,700.00	385,114.00	503,814.00	255,154.00	471,116.00	726,270.00	44.2%
Communications		5900	21,100.00	0.00	21,100.00	22,100.00	0.00	22,100.00	4.7%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			496,464.00	429,868.00	926,332.00	648,801.00	607,123.00	1,255,924.00	35.6%



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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	319,325.22	319,325.22	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	14,636.00	0.00	14,636.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	136,772.00	0.00	136,772.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			151,408.00	319,325.22	470,733.22	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	44,238.00	44,238.00	0.00	73,238.00	73,238.00	65.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	44,238.00	44,238.00	0.00	73,238.00	73,238.00	65.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			6,238,047.00	2,925,892.22	9,163,939.22	6,407,683.00	2,750,347.00	9,158,030.00	-0.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
<b>INTERFUND TRANSFERS</b>										
<b>INTERFUND TRANSFERS IN</b>										
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	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	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>										
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	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	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	80,000.00	0.00	80,000.00	45,000.00	0.00	0.00	45,000.00	-43.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	0.00	80,000.00	45,000.00	0.00	0.00	45,000.00	-43.8%
<b>OTHER SOURCES/USES</b>										
<b>SOURCES</b>										
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments										
Proceeds										
Proceeds from Disposal of Capital Assets		8953	0.00	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	0.00	0.0%
Long-Term Debt Proceeds										
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	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	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
<b>(c) TOTAL, SOURCES</b>										
<b>USES</b>										
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	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	0.00	0.0%
<b>(d) TOTAL, USES</b>										
<b>CONTRIBUTIONS</b>										
Contributions from Unrestricted Revenues		8980	(836,034.00)	836,034.00	0.00	(914,026.00)	914,026.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>										
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>										
<b>(a - b + c - d + e)</b>			<b>(916,034.00)</b>	<b>836,034.00</b>	<b>(80,000.00)</b>	<b>(959,026.00)</b>	<b>914,026.00</b>	<b>(45,000.00)</b>	<b>-43.8%</b>	

July 1 Budget  
 General Fund  
 Exhibit: Restricted Balance Detail

Ross Elementary  
 Marin County

21 65433 0000000  
 Form 01

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6300	Lottery: Instructional Materials	34,662.57	34,662.57
6512	Special Ed: Mental Health Services	3,144.93	3,144.93
7425	Expanded Learning Opportunities (ELO) Grant	142,498.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	21,400.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectio	19,334.57	19,334.57
9010	Other Restricted Local	132,122.56	98,247.56
Total, Restricted Balance		353,162.63	155,389.63

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	80,000.00	45,000.00	-43.8%
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	7,200.00	6,000.00	-16.7%
5) TOTAL, REVENUES			87,200.00	51,000.00	-41.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			87,200.00	51,000.00	-41.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			87,200.00	51,000.00	-41.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	572,451.13	659,651.13	15.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			572,451.13	659,651.13	15.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			572,451.13	659,651.13	15.2%
2) Ending Balance, June 30 (E + F1e)					
			659,651.13	710,651.13	7.7%
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	659,651.13	710,651.13	7.7%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	575,775.90		
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			575,775.90		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			575,775.90		



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	80,000.00	45,000.00	-43.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>80,000.00</b>	<b>45,000.00</b>	<b>-43.8%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest					
		8660	7,200.00	6,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,200.00</b>	<b>6,000.00</b>	<b>-16.7%</b>
<b>TOTAL, REVENUES</b>			<b>87,200.00</b>	<b>51,000.00</b>	<b>-41.5%</b>

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	9,000.00	-25.0%
5) TOTAL, REVENUES			12,000.00	9,000.00	-25.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,000.00	9,000.00	-25.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,000.00	45,000.00	-43.8%
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			80,000.00	45,000.00	-43.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			92,000.00	54,000.00	-41.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	890,854.23	982,854.23	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			890,854.23	982,854.23	10.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			890,854.23	982,854.23	10.3%
2) Ending Balance, June 30 (E + F1e)			982,854.23	1,036,854.23	5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	982,854.23	1,036,854.23	5.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	896,028.26		
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			896,028.26		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			896,028.26		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	12,000.00	9,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			12,000.00	9,000.00	-25.0%
<b>TOTAL, REVENUES</b>			12,000.00	9,000.00	-25.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	80,000.00	45,000.00	-43.8%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>80,000.00</b>	<b>45,000.00</b>	<b>-43.8%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>80,000.00</b>	<b>45,000.00</b>	<b>-43.8%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,700.00	4,700.00	0.0%
5) TOTAL, REVENUES			4,700.00	4,700.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,700.00	4,700.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,700.00	4,700.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	43,693.50	48,393.50	10.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			43,693.50	48,393.50	10.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			43,693.50	48,393.50	10.8%
2) Ending Balance, June 30 (E + F1e)					
			48,393.50	53,093.50	9.7%
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	48,393.50	53,093.50	9.7%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	45,197.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			45,197.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			45,197.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	700.00	700.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	4,000.00	4,000.00	0.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,700.00</b>	<b>4,700.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,700.00</b>	<b>4,700.00</b>	<b>0.0%</b>

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

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

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



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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,174,320.66	1,174,320.66	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,174,320.66	1,174,320.66	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,174,320.66	1,174,320.66	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,174,320.66	1,174,320.66	0.0%
Bond Repayment Proceeds	0000	9760		1,174,320.66	
Bond Repayment Proceeds	0000	9760	1,174,320.66		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,174,320.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,174,320.66		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,174,320.66		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,509,037.48	1,509,037.48	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,509,037.48	1,509,037.48	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,509,037.48	1,509,037.48	0.0%
2) Ending Balance, June 30 (E + F1e)			1,509,037.48	1,509,037.48	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		9760	0.00	1,509,037.48	New
Bond Repayment Proceeds	0000	9760		1,509,037.48	
d) Assigned					
Other Assignments		9780	1,509,037.48	0.00	-100.0%
Bond Repayment Proceeds	0000	9780	1,509,037.48		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	1,509,037.48		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,509,037.48		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,509,037.48		

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

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

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	366.88	366.88	366.88	345.48	345.48	345.48
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	366.88	366.88	366.88	345.48	345.48	345.48
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	366.88	366.88	366.88	345.48	345.48	345.48
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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	45,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	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					45,000.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,000.00</b>	<b>45,000.00</b>		

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	5,693,489.00	4.28%	5,937,110.00	3.08%	6,119,705.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	70,580.00	-10.35%	63,276.00	-1.71%	62,195.00
4. Other Local Revenues	8600-8799	1,610,250.00	0.35%	1,615,817.00	0.94%	1,630,977.00
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	(914,026.00)	-0.33%	(911,036.00)	2.25%	(931,542.00)
6. Total (Sum lines A1 thru A5c)		6,460,293.00	3.79%	6,705,167.00	2.63%	6,881,335.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,215,186.00		3,361,316.00
b. Step & Column Adjustment				48,228.00		50,420.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				97,902.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,215,186.00	4.54%	3,361,316.00	1.50%	3,411,736.00
2. Classified Salaries						
a. Base Salaries				866,276.00		905,873.00
b. Step & Column Adjustment				17,264.00		18,117.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				22,333.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	866,276.00	4.57%	905,873.00	2.00%	923,990.00
3. Employee Benefits	3000-3999	1,491,720.00	6.54%	1,589,313.00	3.35%	1,642,568.00
4. Books and Supplies	4000-4999	185,700.00	1.00%	187,557.00	1.00%	189,433.00
5. Services and Other Operating Expenditures	5000-5999	648,801.00	1.00%	655,290.00	1.00%	661,842.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	45,000.00	-100.00%	0.00	0.00%	25,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,452,683.00	3.82%	6,699,349.00	2.32%	6,854,569.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		7,610.00		5,818.00		26,766.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,019,616.56		3,027,226.56		3,033,044.56
2. Ending Fund Balance (Sum lines C and D1)		3,027,226.56		3,033,044.56		3,059,810.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,250.00		1,250.00		1,250.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,657,854.56		2,656,179.00		2,674,968.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	368,122.00		375,615.56		383,592.56
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,027,226.56		3,033,044.56		3,059,810.56

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	368,122.00		375,615.56		383,592.56
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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)		368,122.00		375,615.56		383,592.56

**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.

B1d: Includes a 3% Salary Settlement for Fiscal Year 2022-23 for All Certificated Employees; B2d: Includes a 3% Salary Settlement for Fiscal Year 2022-23 for All Classified Employees.



Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	49,212.00	0.00%	49,212.00	0.00%	49,212.00
3. Other State Revenues	8300-8599	417,293.00	-0.50%	415,210.00	-0.04%	415,057.00
4. Other Local Revenues	8600-8799	1,172,043.00	11.82%	1,310,602.00	2.20%	1,339,461.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	914,026.00	-0.33%	911,036.00	2.25%	931,542.00
6. Total (Sum lines A1 thru A5c)		2,552,574.00	5.23%	2,686,060.00	1.83%	2,735,272.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				806,772.00		843,440.00
b. Step & Column Adjustment				12,102.00		12,652.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				24,566.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	806,772.00	4.55%	843,440.00	1.50%	856,092.00
2. Classified Salaries						
a. Base Salaries				350,629.00		349,398.00
b. Step & Column Adjustment				7,013.00		6,988.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(8,244.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	350,629.00	-0.35%	349,398.00	2.00%	356,386.00
3. Employee Benefits	3000-3999	773,234.00	5.85%	818,444.00	2.08%	835,477.00
4. Books and Supplies	4000-4999	139,351.00	-14.72%	118,840.00	1.18%	120,247.00
5. Services and Other Operating Expenditures	5000-5999	607,123.00	-19.67%	487,700.00	1.26%	493,832.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	73,238.00	0.00%	73,238.00	0.00%	73,238.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,750,347.00	-2.16%	2,691,060.00	1.64%	2,735,272.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(197,773.00)		(5,000.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		353,162.63		155,389.63		150,389.63
2. Ending Fund Balance (Sum lines C and D1)		155,389.63		150,389.63		150,389.63
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	155,389.63		150,389.63		150,389.63
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		155,389.63		150,389.63		150,389.63
(Line D3f must agree with line D2)						

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	5,693,489.00	4.28%	5,937,110.00	3.08%	6,119,705.00
2. Federal Revenues	8100-8299	49,212.00	0.00%	49,212.00	0.00%	49,212.00
3. Other State Revenues	8300-8599	487,873.00	-1.92%	478,486.00	-0.26%	477,252.00
4. Other Local Revenues	8600-8799	2,782,293.00	5.18%	2,926,419.00	1.50%	2,970,438.00
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)		9,012,867.00	4.20%	9,391,227.00	2.40%	9,616,607.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,021,958.00		4,204,756.00
b. Step & Column Adjustment				60,330.00		63,072.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				122,468.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,021,958.00	4.55%	4,204,756.00	1.50%	4,267,828.00
2. Classified Salaries						
a. Base Salaries				1,216,905.00		1,255,271.00
b. Step & Column Adjustment				24,277.00		25,105.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				14,089.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,216,905.00	3.15%	1,255,271.00	2.00%	1,280,376.00
3. Employee Benefits	3000-3999	2,264,954.00	6.30%	2,407,757.00	2.92%	2,478,045.00
4. Books and Supplies	4000-4999	325,051.00	-5.74%	306,397.00	1.07%	309,680.00
5. Services and Other Operating Expenditures	5000-5999	1,255,924.00	-8.99%	1,142,990.00	1.11%	1,155,674.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	73,238.00	0.00%	73,238.00	0.00%	73,238.00
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	45,000.00	-100.00%	0.00	0.00%	25,000.00
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)		9,203,030.00	2.04%	9,390,409.00	2.12%	9,589,841.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(190,163.00)		818.00		26,766.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,372,779.19		3,182,616.19		3,183,434.19
2. Ending Fund Balance (Sum lines C and D1)		3,182,616.19		3,183,434.19		3,210,200.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,250.00		1,250.00		1,250.00
b. Restricted	9740	155,389.63		150,389.63		150,389.63
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,657,854.56		2,656,179.00		2,674,968.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	368,122.00		375,615.56		383,592.56
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,182,616.19		3,183,434.19		3,210,200.19

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	368,122.00		375,615.56		383,592.56
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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)		368,122.00		375,615.56		383,592.56
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.00%		4.00%		4.00%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
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):						
<b>2. Special education pass-through funds</b>						
(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				
<b>2. District ADA</b>						
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)						
		345.48		326.00		323.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		9,203,030.00		9,390,409.00		9,589,841.00
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)		9,203,030.00		9,390,409.00		9,589,841.00
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)		368,121.20		375,616.36		383,593.64
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)		368,121.20		375,616.36		383,593.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

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	375	380		
Charter School				
<b>Total ADA</b>	<b>375</b>	<b>380</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	365	367		
Charter School				
<b>Total ADA</b>	<b>365</b>	<b>367</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	359	367		
Charter School		0		
<b>Total ADA</b>	<b>359</b>	<b>367</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	345			
Charter School	0			
<b>Total ADA</b>	<b>345</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular		387		
Charter School				
<b>Total Enrollment</b>		<b>387</b>	<b>394</b>	<b>N/A</b>
Second Prior Year (2019-20)				
District Regular		382		
Charter School				
<b>Total Enrollment</b>		<b>382</b>	<b>383</b>	<b>N/A</b>
First Prior Year (2020-21)				
District Regular		375		
Charter School				
<b>Total Enrollment</b>		<b>375</b>	<b>377</b>	<b>N/A</b>
Budget Year (2021-22)				
District Regular		361		
Charter School				
<b>Total Enrollment</b>		<b>361</b>		

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

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

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	380	394	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>380</b>	<b>394</b>	<b>96.4%</b>
Second Prior Year (2019-20)			
District Regular	367	383	
Charter School			
<b>Total ADA/Enrollment</b>	<b>367</b>	<b>383</b>	<b>95.8%</b>
First Prior Year (2020-21)			
District Regular	367	377	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>367</b>	<b>377</b>	<b>97.3%</b>
		Historical Average Ratio:	96.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.0%

**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	345	361		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>345</b>	<b>361</b>	<b>95.6%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	326	341		
Charter School				
<b>Total ADA/Enrollment</b>	<b>326</b>	<b>341</b>	<b>95.6%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	323	338		
Charter School				
<b>Total ADA/Enrollment</b>	<b>323</b>	<b>338</b>	<b>95.6%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

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

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

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

**Projected LCFF Revenue**

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	366.88	345.48	326.34	323.47
b. Prior Year ADA (Funded)		366.88	345.48	326.34
c. Difference (Step 1a minus Step 1b)		(21.40)	(19.14)	(2.87)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-5.83%	-5.54%	-0.88%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		0.00	0.00	0.00
b1. COLA percentage		5.07%	2.48%	3.11%
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%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>		-5.83%	-5.54%	-0.88%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		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)	5,232,081.00	5,479,034.00	5,682,855.00	5,894,258.00
Percent Change from Previous Year		4.72%	3.72%	3.72%
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		<b>3.72% to 5.72%</b>	<b>2.72% to 4.72%</b>	<b>2.72% to 4.72%</b>

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

**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)	5,490,912.00	5,738,489.00	5,942,310.00	6,153,713.00
District's Projected Change in LCFF Revenue:		4.51%	3.55%	3.56%
<b>Basic Aid Standard:</b>		<b>3.72% to 5.72%</b>	<b>2.72% to 4.72%</b>	<b>2.72% to 4.72%</b>
<b>Status:</b>		Met	Met	Met

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

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

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

**5. CRITERION: Salaries and Benefits**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	4,676,402.11	5,293,245.42	88.3%
Second Prior Year (2019-20)	5,112,718.73	5,749,022.16	88.9%
First Prior Year (2020-21)	5,448,799.00	6,238,047.00	87.3%
	Historical Average Ratio:		88.2%

	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):	84.2% to 92.2%	84.2% to 92.2%	84.2% to 92.2%

**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)	5,573,182.00	6,407,683.00	87.0%	Met
1st Subsequent Year (2022-23)	5,856,502.00	6,699,349.00	87.4%	Met
2nd Subsequent Year (2023-24)	5,978,294.00	6,829,569.00	87.5%	Met

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-5.83%	-5.54%	-0.88%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-15.83% to 4.17%</b>	<b>-15.54% to 4.46%</b>	<b>-10.88% to 9.12%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-10.83% to -.83%	-10.54% to -.54%	-5.88% to 4.12%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2020-21)	168,422.00		
Budget Year (2021-22)	49,212.00	-70.78%	Yes
1st Subsequent Year (2022-23)	49,212.00	0.00%	Yes
2nd Subsequent Year (2023-24)	49,212.00	0.00%	No

**Explanation:**  
(required if Yes)

Eliminated one-time Federal CARES funding in Fiscal Year 2021-22 and subsequent years remain flat.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2020-21)	819,978.00		
Budget Year (2021-22)	487,873.00	-40.50%	Yes
1st Subsequent Year (2022-23)	478,486.00	-1.92%	No
2nd Subsequent Year (2023-24)	477,252.00	-0.26%	No

**Explanation:**  
(required if Yes)

Eliminated one-time State CARES funding along with AB86 In Person Instruction Grant and Expanded Learning Opportunity Funds in Fiscal Year 2021-22 and subsequent year remain flat except minor adjustments to Lottery and Mandated Cost revenue.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2020-21)	3,002,258.00		
Budget Year (2021-22)	2,782,293.00	-7.33%	No
1st Subsequent Year (2022-23)	2,926,419.00	5.18%	Yes
2nd Subsequent Year (2023-24)	2,970,438.00	1.50%	No

**Explanation:**  
(required if Yes)

Increase in Fiscal Year 2022-23 includes adding back annual \$100K donation from PTO in addition to 1% increase from Foundation and 3% annual increase on the Parcel Tax.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2020-21)	386,998.00		
Budget Year (2021-22)	325,051.00	-16.01%	Yes
1st Subsequent Year (2022-23)	306,397.00	-5.74%	No
2nd Subsequent Year (2023-24)	309,680.00	1.07%	No

**Explanation:**  
(required if Yes)

Decrease in Fiscal Year 2021-22 is based on elimination of one-time state and federal CARES funding for COVID related expenditures.

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

First Prior Year (2020-21)	926,332.00		
Budget Year (2021-22)	1,255,924.00	35.58%	Yes
1st Subsequent Year (2022-23)	1,142,990.00	-8.99%	No
2nd Subsequent Year (2023-24)	1,155,674.00	1.11%	No

**Explanation:**  
(required if Yes)

Increase in Fiscal Year 2021-22 is a result of the Expanded Learning Opportunity Grant Funds received that will primarily be spent in professional development as defined in the approved plan.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2020-21)	3,990,658.00		
Budget Year (2021-22)	3,319,378.00	-16.82%	Not Met
1st Subsequent Year (2022-23)	3,454,117.00	4.06%	Met
2nd Subsequent Year (2023-24)	3,496,902.00	1.24%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2020-21)	1,313,330.00		
Budget Year (2021-22)	1,580,975.00	20.38%	Not Met
1st Subsequent Year (2022-23)	1,449,387.00	-8.32%	Met
2nd Subsequent Year (2023-24)	1,465,354.00	1.10%	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)

Eliminated one-time Federal CARES funding in Fiscal Year 2021-22 and subsequent years remain flat.

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

Eliminated one-time State CARES funding along with AB86 In Person Instruction Grant and Expanded Learning Opportunity Funds in Fiscal Year 2021-22 and subsequent year remain flat except minor adjustments to Lottery and Mandated Cost revenue.

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

Increase in Fiscal Year 2022-23 includes adding back annual \$100K donation from PTO in addition to 1% increase from Foundation and 3% annual increase on the Parcel Tax.

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

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

Decrease in Fiscal Year 2021-22 is based on elimination of one-time state and federal CARES funding for COVID related expenditures.

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

Increase in Fiscal Year 2021-22 is a result of the Expanded Learning Opportunity Grant Funds received that will primarily be spent in professional development as defined in the approved plan.

**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)	8,806,663.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	8,806,663.00	264,199.89	125,507.00	Not Met

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

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (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)	0.00	0.00	369,758.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
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)	0.00	0.00	369,758.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	8,576,741.52	8,567,493.06	9,243,939.22
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)	8,576,741.52	8,567,493.06	9,243,939.22
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	0.0%	0.0%	4.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>0.0%</b>	<b>0.0%</b>	<b>1.3%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	274,212.18	5,446,357.42	N/A	Met
Second Prior Year (2019-20)	95,632.11	5,892,818.13	N/A	Met
First Prior Year (2020-21)	27,348.00	6,318,047.00	N/A	Met
Budget Year (2021-22) (Information only)	7,610.00	6,452,683.00		

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

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

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

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

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	2,604,051.89	2,622,424.27	N/A	Met
Second Prior Year (2019-20)	2,792,739.93	2,896,636.45	N/A	Met
First Prior Year (2020-21)	2,992,268.00	2,992,268.56	N/A	Met
Budget Year (2021-22) (Information only)	3,019,616.56			

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4; Subsequent Years, Form MYP, Line F2, if available.)	345	326	323
<b>District's Reserve Standard Percentage Level:</b>	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)	9,203,030.00	9,390,409.00	9,589,841.00
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)	9,203,030.00	9,390,409.00	9,589,841.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	368,121.20	375,616.36	383,593.64
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. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>368,121.20</b>	<b>375,616.36</b>	<b>383,593.64</b>



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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	368,122.00	375,617.00	383,594.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
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)	368,122.00	375,617.00	383,594.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.00%	4.00%	4.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>368,121.20</b>	<b>375,616.36</b>	<b>383,593.64</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

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

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2020-21)	(836,034.00)			
Budget Year (2021-22)	(914,026.00)	77,992.00	9.3%	Met
1st Subsequent Year (2022-23)	(897,390.00)	(16,636.00)	-1.8%	Met
2nd Subsequent Year (2023-24)	(912,352.00)	14,962.00	1.7%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2020-21)	80,000.00			
Budget Year (2021-22)	45,000.00	(35,000.00)	-43.8%	Not Met
1st Subsequent Year (2022-23)	0.00	(45,000.00)	-100.0%	Not Met
2nd Subsequent Year (2023-24)	25,000.00	25,000.00	New	Not Met

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

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

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

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

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

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

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

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

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

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

These are assigned funds for the District's Fund 20 - OPEB retiree health benefit reserves. We are also making the annual Pay-as-you-go payments for the retiree health benefit expenses within the General Fund (Fund 01). This transfer out is in addition to that amount.

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	14	County Tax Collector defeased Aug 2031 & 2033		11,650,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Capital Appreciation Bonds	9	Fund 51 - Measure A & B (Tax Collection)	51-0000-0-7433/7437	3,879,888
Qualified School Construcion Bonds	9	County Tax Collector - Ends March 2027	Sinking Flund	2,850,000
<b>TOTAL:</b>				<b>18,379,888</b>

Type of Commitment (continued)	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	632,703	577,353	587,053	600,953
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Capital Appreciation Bonds	695,000	765,000	820,000	910,000
Qualified School Construcion Bonds	37,050	37,050	37,050	37,050
<b>Total Annual Payments:</b>	<b>1,364,753</b>	<b>1,379,403</b>	<b>1,444,103</b>	<b>1,548,003</b>
<b>Has total annual payment increased over prior year (2020-21)?</b>		<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Local General Obligation Bonds have been sold and will be used to fund the required increases in annual payments. A portion (\$9.4M) of the \$12M in GO Bonds were refinanced in 2014 with a NPV savings of \$2.4M to the local tax payers. In 2019 the District issued \$2,985,000 of GO Refunding Bonds to lower the debt service requirements of the District and reduce the tax burden on those who own property within the District. As a result the District is expected to recognize estimated NPV savings of \$75166

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

Yes

b. Do benefits continue past age 65?

Yes

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

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability

2,591,392.00
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b. OPEB plan(s) fiduciary net position (if applicable)

0.00
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c. Total/Net OPEB liability (Line 4a minus Line 4b)

2,591,392.00
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d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial
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e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Jun 30, 2020
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5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	0.00	0.00
94,096.00	101,342.00	110,087.00
9,096.00	101,342.00	110,087.00
23	23	23

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

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

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

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

No
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2. Describe each self-insurance program operated by the district, including details for each such as level of risk retained, funding approach, basis for valuation (district's estimate or actuarial), and date of the valuation:

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3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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



**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	34.5	32.9	32.9	32.9

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

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

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

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

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

**Negotiations Settled**

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

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

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

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

5. Salary settlement:

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

**One Year Agreement**  
Total cost of salary settlement   
% change in salary schedule from prior year

**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

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Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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


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

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

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

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	14.6	14.6	14.6	14.6

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

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

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

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

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

Negotiations Settled

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

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

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

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

5. Salary settlement:

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

**One Year Agreement**  
Total cost of salary settlement

% change in salary schedule from prior year

or  
**Multiyear Agreement**  
Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

**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)

**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:

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

**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)

**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)

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	4.0	4.0	4.0	4.0

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of other benefits included in the budget and MYPs?			
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?

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

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

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SACS2021 Financial Reporting Software - 2021.1.0  
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21-65433-0000000

July 1 Budget  
2021-22 Budget  
Technical Review Checks

Ross Elementary

Marin County

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

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

**IMPORT CHECKS**

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	



Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTION\*OBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOAL\*FUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOAL\*FUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOAL\*FUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

Ross Elementary (65433) - 2021-22 Adopted Budget						5/21/2021		v.22.1b				
LOCAL CONTROL FUNDING FORMULA						2020-21		2021-22				
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	138.90	\$ 7,702	\$ 801	\$ 25	\$ -	\$ 1,184,539	138.90	\$ 8,092	\$ 842	\$ 22	\$ -	\$ 1,244,035
Grades 4-6	148.06	7,818		23	-	1,160,936	148.06	8,214		21	-	1,219,205
Grades 7-8	79.92	8,050		24	-	645,247	79.92	8,458		21	-	677,653
Grades 9-12	-	9,329	243	28	-	-	-	9,802	255	25	-	-
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Base, Supplemental, and Concentration Grant</b>		<b>\$ 2,870,697</b>	<b>\$ 111,259</b>	<b>\$ 8,766</b>	<b>\$ -</b>	<b>\$ 2,990,722</b>		<b>\$ 3,016,107</b>	<b>\$ 116,954</b>	<b>\$ 7,832</b>	<b>\$ -</b>	<b>\$ 3,140,893</b>
NSS Allowance		-	-	-	-	-		-	-	-	-	-
<b>TOTAL BASE</b>	<b>366.88</b>	<b>\$ 2,870,697</b>	<b>\$ 111,259</b>	<b>\$ 8,766</b>	<b>\$ -</b>	<b>\$ 2,990,722</b>	<b>366.88</b>	<b>\$ 3,016,107</b>	<b>\$ 116,954</b>	<b>\$ 7,832</b>	<b>\$ -</b>	<b>\$ 3,140,893</b>
<b>ADD ONS:</b>												
Targeted Instructional Improvement Block Grant						\$ -						\$ -
Home-to-School Transportation						60,670						60,670
Small School District Bus Replacement Program						-						-
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						<b>36,630</b>						<b>36,630</b>
<b>LCFF ENTITLEMENT</b>						<b>\$ 3,088,022</b>						<b>\$ 3,238,193</b>
<b>STATE AID CALCULATION</b>												
Miscellaneous Adjustments						16,156						-
Adjusted LCFF Entitlement						3,104,178						3,238,193
Local Revenue (including RDA)						(5,215,925)						(5,479,035)
Gross State Aid						\$ -						\$ -
<b>MINIMUM STATE AID CALCULATION</b>												
			12-13 Rate	2020-21 ADA	Minimum State Aid		12-13 Rate	2021-22 ADA	Minimum State Aid			
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,077.65	366.88	\$ 1,862,888		\$ 5,077.65	366.88	\$ 1,862,888			
2012-13 NSS Allowance (deficit)					-				-			-
Minimum State Aid Adjustments					-				-			-
Less Current Year Property Taxes/In-Lieu					(5,215,925)				(5,479,035)			(5,479,035)
Subtotal State Aid for Historical RL/Charter General BG					-				-			-
Categorical funding from 2012-13 net of fair share reduction					185,455				185,455			185,455
Charter School Categorical Block Grant adjusted for ADA					-				-			-
Minimum State Aid Guarantee Before Proration Factor					185,455				185,455			185,455
Proration Factor					0.00%				0.00%			0.00%
Minimum State Aid Guarantee					\$ 185,455				\$ 185,455			\$ 185,455
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>												
LCFF Entitlement					-				-			-
Minimum State Aid plus Property Taxes including RDA					-				-			-
Offset					-				-			-
Minimum State Aid Prior to Offset					-				-			-
Total Minimum State Aid with Offset					-				-			-
<b>TOTAL STATE AID</b>					<b>\$ 185,455</b>				<b>\$ 185,455</b>			<b>\$ 185,455</b>
<b>ADDITIONAL STATE AID (Additional SA)</b>					<b>\$ -</b>				<b>\$ -</b>			<b>\$ -</b>
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>					<b>\$ 3,104,178</b>				<b>\$ 3,238,193</b>			<b>\$ 3,238,193</b>
Change Over Prior Year			-3.22%	(103,186)				4.32%	134,015			
LCFF Entitlement Per ADA					8,461				8,826			
Per-ADA Change Over Prior Year			0.23%	19				4.31%	365			
Basic Aid Status (school districts only)					Basic Aid				Basic Aid			
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>												
				Increase	2020-21			Increase	2021-22			
State Aid		0.00%		-	\$ 185,455		0.00%	-	\$ 185,455			
Education Protection Account					73,376				73,376			
Property Taxes Net of In-Lieu Transfers		4.41%		220,542	5,215,925		5.04%	263,110	5,479,035			
Charter In-Lieu Taxes		0.00%		-	-		0.00%	-	-			
<b>Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)</b>		<b>4.20%</b>		<b>220,542</b>	<b>\$ 5,474,756</b>		<b>4.81%</b>	<b>263,110</b>	<b>\$ 5,737,866</b>			

Ross Elementary (65433) - 2021-22 Adopted Budget						5/21/2021		v.22.1b		v.22.1b												
LOCAL CONTROL FUNDING FORMULA						2022-23				2023-24												
LCFF ENTITLEMENT CALCULATION																						
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage								
Calculation Factors		2.48%		0.00%		1.39%		1.39%		3.11%		0.00%		1.44%		1.44%						
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total		
Grades TK-3	143.55	\$ 8,293	\$ 862	\$ 25	\$ -	\$ 1,317,853		131.11	\$ 8,551	\$ 889	\$ 27	\$ -	\$ 1,241,243		107.18	8,680		25	-	933,001		
Grades 4-6	112.93	8,418		23	-	953,288		88.05	8,938		26	-	789,258		-	10,357	269	31	-	-		
Grades 7-8	89.00	8,668		24	-	773,597		-	-	-	-	-	-		-	-	-	-	-	-		
Grades 9-12	-	10,045	261	29	-	-		-	-	-	-	-	-		-	-	-	-	-	-		
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-		-	-	-	-	-	-		
<b>Total Base, Supplemental, and Concentration Grant</b>		<b>\$ 2,912,557</b>	<b>\$ 123,740</b>	<b>\$ 8,441</b>	<b>\$ -</b>	<b>\$ 3,044,738</b>			<b>\$ 2,838,435</b>	<b>\$ 116,556</b>	<b>\$ 8,511</b>	<b>\$ -</b>	<b>\$ 2,963,502</b>									
NSS Allowance																						
<b>TOTAL BASE</b>	<b>345.48</b>	<b>\$ 2,912,557</b>	<b>\$ 123,740</b>	<b>\$ 8,441</b>	<b>\$ -</b>	<b>\$ 3,044,738</b>		<b>326.34</b>	<b>\$ 2,838,435</b>	<b>\$ 116,556</b>	<b>\$ 8,511</b>	<b>\$ -</b>	<b>\$ 2,963,502</b>									
<b>ADD ONS:</b>																						
Targeted Instructional Improvement Block Grant						\$ -															\$ -	
Home-to-School Transportation						60,670															60,670	
Small School District Bus Replacement Program						-															-	
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						<b>36,630</b>															<b>36,630</b>	
<b>LCFF ENTITLEMENT</b>						<b>\$ 3,142,038</b>															<b>\$ 3,060,802</b>	
<b>STATE AID CALCULATION</b>																						
Miscellaneous Adjustments						-																-
Adjusted LCFF Entitlement						3,142,038																3,060,802
Local Revenue (including RDA)						(5,682,855)																(5,894,258)
Gross State Aid						\$ -																\$ -
<b>MINIMUM STATE AID CALCULATION</b>																						
			<u>12-13 Rate</u>	<u>2022-23 ADA</u>		<u>Minimum State Aid</u>				<u>12-13 Rate</u>	<u>2023-24 ADA</u>		<u>Minimum State Aid</u>									
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,077.65	345.48		\$ 1,754,227				\$ 5,077.65	326.34		\$ 1,657,040									
2012-13 NSS Allowance (deficit)						-							-									
Minimum State Aid Adjustments						-							-									
Less Current Year Property Taxes/In-Lieu						(5,682,855)							(5,894,258)									
Subtotal State Aid for Historical RL/Charter General BG						-							-									
Categorical funding from 2012-13 net of fair share reduction						185,455							185,455									
Charter School Categorical Block Grant adjusted for ADA						-							-									
Minimum State Aid Guarantee Before Proration Factor						185,455							185,455									
Proration Factor						0.00%							0.00%									
Minimum State Aid Guarantee						\$ 185,455							\$ 185,455									
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET</b>																						
LCFF Entitlement						-							-									
Minimum State Aid plus Property Taxes including RDA						-							-									
Offset						-							-									
Minimum State Aid Prior to Offset						-							-									
Total Minimum State Aid with Offset						-							-									
<b>TOTAL STATE AID</b>						<b>\$ 185,455</b>							<b>\$ 185,455</b>									
<b>ADDITIONAL STATE AID (Additional SA)</b>						<b>\$ -</b>							<b>\$ -</b>									
<b>LCFF Entitlement (before COE transfer, Choice &amp; Charter Supplemental)</b>						<b>\$ 3,142,038</b>							<b>\$ 3,060,802</b>									
Change Over Prior Year			-2.97%	(96,155)						-2.59%	(81,236)											
LCFF Entitlement Per ADA						9,095							9,379									
Per-ADA Change Over Prior Year			3.05%	269						3.12%	284											
Basic Aid Status (school districts only)						<i>Basic Aid</i>							<i>Basic Aid</i>									
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>																						
				<u>Increase</u>		<u>2022-23</u>				<u>Increase</u>			<u>2023-24</u>									
State Aid		0.00%		-		\$ 185,455				0.00%	-		\$ 185,455									
Education Protection Account						69,096							65,268									
Property Taxes Net of In-Lieu Transfers		3.72%	203,820			5,682,855				3.72%	211,403		5,894,258									
Charter In-Lieu Taxes		0.00%	-			-				0.00%	-		-									
<b>Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)</b>		<b>3.55%</b>	<b>203,820</b>			<b>\$ 5,937,406</b>				<b>3.56%</b>	<b>211,403</b>		<b>\$ 6,144,981</b>									

Ross Elementary (65433) - 2021-22 Adopted Budget 5/21/21

EDUCATION PROTECTION ACCOUNT									
	Certification Period:		Est. Annual 2019-20	2020-21	Est. Annual 2020-21	2021-22	Est. Annual 2021-22	2022-23	2023-24
	P-2 2018-19	P-2 2019-20							
<b>EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT</b>									
A-1 Total ADA for EPA Minimum	379.95	379.95	379.95	366.88	366.88	366.88	366.88	345.48	326.34
A-2 Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 75,990	\$ 75,990	\$ 75,990	\$ 73,376	\$ 73,376	\$ 73,376	\$ 73,376	\$ 69,096	\$ 65,268
<b>EPA PROPORTIONATE SHARE CAP</b>									
Adjusted Total Revenue Limit			\$ 1,929,253	\$ 1,862,888	\$ 1,862,888	\$ 1,862,888	\$ 1,862,888	\$ 1,754,227	\$ 1,657,040
Current Year Adjusted NSS Allowance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 1,929,253	\$ 1,929,253	\$ 1,929,253	\$ 1,862,888	\$ 1,862,888	\$ 1,862,888	\$ 1,862,888	\$ 1,754,227	\$ 1,657,040
B-13 Local Revenue/In-Lieu of Property Taxes	\$ 4,782,153	\$ 4,986,656	\$ 4,995,383	\$ 5,215,925	\$ 5,215,925	\$ 5,479,035	\$ 5,479,035	\$ 5,682,855	\$ 5,894,258
B-14 EPA Proportionate Share Cap (B-12 - B-13; If less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>EPA PROPORTIONATE SHARE</b>									
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 1,929,253	\$ 1,929,253	\$ 1,929,253	\$ 1,862,888	\$ 1,862,888	\$ 1,862,888	\$ 1,862,888	\$ 1,754,227	\$ 1,657,040
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	30.50770954%	16.08698870%	N/A	37.69258175%	N/A	37.69000000%	N/A	37.69000000%	37.69000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 588,571	\$ 310,359	\$ 311,343	\$ 702,171	\$ 702,171	\$ 702,123	\$ 702,123	\$ 661,168	\$ 624,538
<b>EPA ENTITLEMENT</b>									
D-1 EPA Entitlement (If C-3 < B-14, then C-3; else B-14); (If C-3 and B-14 < A-3, then A-3)	\$ 75,990	\$ 75,990	\$ 75,990	\$ 73,376	\$ 73,376	\$ 73,376	\$ 73,376	\$ 69,096	\$ 65,268
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	75,990	75,990	75,990	73,376	73,376	73,376	73,376	69,096	65,268
D-4 Prior Year Annual Adjustment	\$ -	\$ -	N/A	\$ -	N/A	\$ -	N/A	-	-
D-5 P2 Entitlement Net of PY Adjustment	\$ 75,990	\$ 75,990	N/A	\$ 73,376	N/A	\$ 73,376	N/A	69,096	65,268
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	30.74345708%	16.13801139%	16.13801139%	37.69258175%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	\$ 75,990	\$ 75,990	N/A	\$ 73,376	N/A	\$ 73,376	N/A	69,096	65,268

\*\*A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of issuing an invoice to an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

Ross Elementary (65433) - 2021-22 Adopted Budget						5/21/2021	
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
<b>SUMMARY OF FUNDING</b>							
<b>General Assumptions</b>							
COLA & Augmentation	3.70%	3.26%	0.00%	5.07%	2.48%	3.11%	
Base Grant Proration Factor	-	-	0.00%	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	-	-	0.00%	0.00%	0.00%	0.00%	
<b>LCFF Entitlement</b>							
Base Grant	\$2,876,586	\$2,970,350	\$2,870,697	\$3,016,107	\$2,912,557	\$2,838,435	
Grade Span Adjustment	126,581	130,659	111,259	116,954	123,740	116,556	
Supplemental Grant	7,749	9,055	8,766	7,832	8,441	8,511	
Concentration Grant	-	-	-	-	-	-	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	-	-	-	
Add-ons: Home-to-School Transportation	60,670	60,670	60,670	60,670	60,670	60,670	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	
<b>Total LCFF Entitlement Before Adjustments, ERT &amp; Additional State Aid</b>	<b>\$3,071,586</b>	<b>\$3,170,734</b>	<b>\$3,051,392</b>	<b>\$3,201,563</b>	<b>\$3,105,408</b>	<b>\$3,024,172</b>	
Miscellaneous Adjustments	-	-	16,156	-	-	-	
Economic Recovery Target	27,473	36,630	36,630	36,630	36,630	36,630	
Additional State Aid	-	-	-	-	-	-	
<b>Total LCFF Entitlement</b>	<b>3,099,059</b>	<b>3,207,364</b>	<b>3,104,178</b>	<b>3,238,193</b>	<b>3,142,038</b>	<b>3,060,802</b>	
<b>LCFF Entitlement Per ADA</b>	<b>\$ 8,156</b>	<b>\$ 8,442</b>	<b>\$ 8,461</b>	<b>\$ 8,826</b>	<b>\$ 9,095</b>	<b>\$ 9,379</b>	
<b>Components of LCFF By Object Code</b>							
State Aid (Object Code 8011)	\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455	\$ 185,455	
EPA (for LCFF Calculation purposes)	\$ 75,990	\$ 75,990	\$ 73,376	\$ 73,376	\$ 69,096	\$ 65,268	
<i>Local Revenue Sources:</i>							
Property Taxes (Object Code 8021 to 8089)	\$ 4,840,969	\$ 5,011,454	\$ 5,232,081	\$ 5,479,035	\$ 5,682,855	\$ 5,894,258	
In-Lieu of Property Taxes (Object Code 8096)	-	(16,071)	(16,156)	-	-	-	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 4,840,969</i>	<i>\$ 4,995,383</i>	<i>\$ 5,215,925</i>	<i>\$ 5,479,035</i>	<i>\$ 5,682,855</i>	<i>\$ 5,894,258</i>	
<b>TOTAL FUNDING</b>	<b>5,102,414</b>	<b>5,256,828</b>	<b>5,474,756</b>	<b>5,737,866</b>	<b>5,937,406</b>	<b>6,144,981</b>	
<b>Basic Aid Status</b>							
Excess Taxes	\$ 1,927,365	\$ 1,973,474	\$ 2,297,202	\$ 2,426,297	\$ 2,726,272	\$ 3,018,911	
EPA in Excess to LCFF Funding	\$ 75,990	\$ 75,990	\$ 73,376	\$ 73,376	\$ 69,096	\$ 65,268	
<b>Total LCFF Entitlement</b>	<b>3,099,059</b>	<b>3,207,364</b>	<b>3,104,178</b>	<b>3,238,193</b>	<b>3,142,038</b>	<b>3,060,802</b>	
<b>SUMMARY OF EPA</b>							
% of Adjusted Revenue Limit - Annual	30.74345708%	16.13801139%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
% of Adjusted Revenue Limit - P-2	30.50770954%	16.08698870%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
EPA (for LCFF Calculation purposes)	\$ 75,990	\$ 75,990	\$ 73,376	\$ 73,376	\$ 69,096	\$ 65,268	
EPA, Current Year (Object Code 8012)	\$ 75,990	\$ 75,990	\$ 73,376	\$ 73,376	\$ 69,096	\$ 65,268	
(P-2 plus Current Year Accrual)							
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)							
Accrual (from Data Entry tab)	-	-	-	-	-	-	

Ross Elementary (65433) - 2021-22 Adopted Budget							5/21/2021	
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24		
<b>LCAP Percentage to Increase or Improve Services</b>								
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 3,030,640	\$ 3,137,639	\$ 3,034,742	\$ 3,169,691	\$ 3,072,927	\$ 2,991,621		
Supplemental and Concentration Grant funding in the LCAP year	\$ 7,749	\$ 9,055	\$ 8,766	\$ 7,832	\$ 8,441	\$ 8,511		
Percentage to Increase or Improve Services	0.26%	0.29%	0.29%	0.25%	0.27%	0.28%		
<b>SUMMARY OF STUDENT POPULATION</b>								
<b>Unduplicated Pupil Population</b>								
Enrollment	394	383	376	361	341	338		
COE Enrollment	-	-	-	-	-	-		
<b>Total Enrollment</b>	<b>394</b>	<b>383</b>	<b>376</b>	<b>361</b>	<b>341</b>	<b>338</b>		
Unduplicated Pupil Count	8	4	5	5	5	5		
COE Unduplicated Pupil Count	-	-	-	-	-	-		
<b>Total Unduplicated Pupil Count</b>	<b>8</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>		
Rolling %, Supplemental Grant	1.2900%	1.4600%	1.4700%	1.2500%	1.3900%	1.4400%		
Rolling %, Concentration Grant	1.2900%	1.4600%	1.4700%	1.2500%	1.3900%	1.4400%		



Ross Elementary (65433) - 2021-22 Adopted Budget						5/21/2021	
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
<b>SUMMARY OF LCFF ADA</b>							
<b>Prior Year ADA for the Hold Harmless - ( net of current year charter shift)</b>							
Grades TK-3	150.22	163.12	138.90	138.90	143.55	131.11	
Grades 4-6	133.54	135.70	148.06	148.06	112.93	107.18	
Grades 7-8	85.03	81.13	79.92	79.92	89.00	88.05	
Grades 9-12	-	-	-	-	-	-	
<b>LCFF Subtotal</b>	<b>368.79</b>	<b>379.95</b>	<b>366.88</b>	<b>366.88</b>	<b>345.48</b>	<b>326.34</b>	
NSS	-	-	-	-	-	-	
<b>Combined Subtotal</b>	<b>368.79</b>	<b>379.95</b>	<b>366.88</b>	<b>366.88</b>	<b>345.48</b>	<b>326.34</b>	
<b>Current Year ADA</b>							
Grades TK-3	163.12	138.90	138.90	143.55	131.11	139.72	
Grades 4-6	135.70	148.06	148.06	112.93	107.18	100.49	
Grades 7-8	81.13	79.92	79.92	89.00	88.05	83.26	
Grades 9-12	-	-	-	-	-	-	
<b>LCFF Subtotal</b>	<b>379.95</b>	<b>366.88</b>	<b>366.88</b>	<b>345.48</b>	<b>326.34</b>	<b>323.47</b>	
NSS	-	-	-	-	-	-	
<b>Combined Subtotal</b>	<b>379.95</b>	<b>366.88</b>	<b>366.88</b>	<b>345.48</b>	<b>326.34</b>	<b>323.47</b>	
<b>Change in LCFF ADA (excludes NSS ADA)</b>	<b>11.16</b>	<b>(13.07)</b>	<b>-</b>	<b>(21.40)</b>	<b>(19.14)</b>	<b>(2.87)</b>	
	Increase	Decline	No Change	Decline	Decline	Decline	
<b>Funded LCFF ADA for the Hold Harmless</b>							
Grades TK-3	163.12	163.12	138.90	138.90	143.55	131.11	
Grades 4-6	135.70	135.70	148.06	148.06	112.93	107.18	
Grades 7-8	81.13	81.13	79.92	79.92	89.00	88.05	
Grades 9-12	-	-	-	-	-	-	
<b>Subtotal</b>	<b>379.95</b>	<b>379.95</b>	<b>366.88</b>	<b>366.88</b>	<b>345.48</b>	<b>326.34</b>	
	<i>Current</i>	<i>Prior</i>	<i>Current</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	
<b>Funded NSS ADA</b>							
Grades TK-3	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	
<b>NPS, CDS, &amp; COE Operated</b>							
Grades TK-3	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	
Grades 9-12	-	-	-	-	-	-	
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>ACTUAL ADA (Current Year Only)</b>							
Grades TK-3	163.12	138.90	138.90	143.55	131.11	139.72	
Grades 4-6	135.70	148.06	148.06	112.93	107.18	100.49	
Grades 7-8	81.13	79.92	79.92	89.00	88.05	83.26	
Grades 9-12	-	-	-	-	-	-	
<b>Total Actual ADA</b>	<b>379.95</b>	<b>366.88</b>	<b>366.88</b>	<b>345.48</b>	<b>326.34</b>	<b>323.47</b>	
<b>TOTAL FUNDED ADA</b>							
Grades TK-3	163.12	163.12	138.90	138.90	143.55	131.11	
Grades 4-6	135.70	135.70	148.06	148.06	112.93	107.18	
Grades 7-8	81.13	81.13	79.92	79.92	89.00	88.05	
Grades 9-12	-	-	-	-	-	-	
<b>Total</b>	<b>379.95</b>	<b>379.95</b>	<b>366.88</b>	<b>366.88</b>	<b>345.48</b>	<b>326.34</b>	
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>-</b>	<b>13.07</b>	<b>-</b>	<b>21.40</b>	<b>19.14</b>	<b>2.87</b>	

Ross Elementary (65433) - 2021-22 Adopted Budget							5/21/2021	
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24		
<b>PER-ADA FUNDING LEVELS</b>								
<b>Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3	\$ 8,256	\$ 8,528	\$ 8,528	\$ 8,956	\$ 9,180	\$ 9,467		
Grades 4-6	\$ 7,591	\$ 7,841	\$ 7,841	\$ 8,235	\$ 8,441	\$ 8,705		
Grades 7-8	\$ 7,816	\$ 8,074	\$ 8,074	\$ 8,479	\$ 8,692	\$ 8,964		
Grades 9-12	\$ 9,293	\$ 9,600	\$ 9,600	\$ 10,082	\$ 10,335	\$ 10,657		
<b>Base Grants</b>								
Grades TK-3	\$ 7,459	\$ 7,702	\$ 7,702	\$ 8,092	\$ 8,293	\$ 8,551		
Grades 4-6	\$ 7,571	\$ 7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680		
Grades 7-8	\$ 7,796	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938		
Grades 9-12	\$ 9,034	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357		
<b>Grade Span Adjustment</b>								
Grades TK-3	\$ 776	\$ 801	\$ 801	\$ 842	\$ 862	\$ 889		
Grades 9-12	\$ 235	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269		
<b>Prorated Base, Supplemental and Concentration Rate per ADA</b>								
Grades TK-3		\$ 8,503	\$ 8,503	\$ 8,934	\$ 9,155	\$ 9,440		
Grades 4-6		\$ 7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680		
Grades 7-8		\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938		
Grades 9-12		\$ 9,572	\$ 9,572	\$ 10,057	\$ 10,306	\$ 10,626		
<b>Prorated Base Grants</b>								
Grades TK-3	\$ 7,459	\$ 7,702	\$ 7,702	\$ 8,092	\$ 8,293	\$ 8,551		
Grades 4-6	\$ 7,571	\$ 7,818	\$ 7,818	\$ 8,214	\$ 8,418	\$ 8,680		
Grades 7-8	\$ 7,796	\$ 8,050	\$ 8,050	\$ 8,458	\$ 8,668	\$ 8,938		
Grades 9-12	\$ 9,034	\$ 9,329	\$ 9,329	\$ 9,802	\$ 10,045	\$ 10,357		
<b>Prorated Grade Span Adjustment</b>								
Grades TK-3	\$ 776	\$ 801	\$ 801	\$ 842	\$ 862	\$ 889		
Grades 9-12	\$ 235	\$ 243	\$ 243	\$ 255	\$ 261	\$ 269		
<b>Supplemental Grant</b>								
	20%	20%	20%	20%	20%	20%		
<b>Maximum - 1.00 ADA, 100% UPP</b>								
Grades TK-3	\$ 1,647	\$ 1,701	\$ 1,701	\$ 1,787	\$ 1,831	\$ 1,888		
Grades 4-6	\$ 1,514	\$ 1,564	\$ 1,564	\$ 1,643	\$ 1,684	\$ 1,736		
Grades 7-8	\$ 1,559	\$ 1,610	\$ 1,610	\$ 1,692	\$ 1,734	\$ 1,788		
Grades 9-12	\$ 1,854	\$ 1,914	\$ 1,914	\$ 2,011	\$ 2,061	\$ 2,125		
<b>Actual - 1.00 ADA, Local UPP as follows:</b>								
	1.29%	1.46%	1.47%	1.25%	1.39%	1.44%		
Grades TK-3	\$ 21	\$ 25	\$ 25	\$ 22	\$ 25	\$ 27		
Grades 4-6	\$ 20	\$ 23	\$ 23	\$ 21	\$ 23	\$ 25		
Grades 7-8	\$ 20	\$ 24	\$ 24	\$ 21	\$ 24	\$ 26		
Grades 9-12	\$ 24	\$ 28	\$ 28	\$ 25	\$ 29	\$ 31		
<b>Concentration Grant (&gt;55% population)</b>								
	50%	50%	50%	50%	50%	50%		
<b>Maximum - 1.00 ADA, 100% UPP</b>								
Grades TK-3	\$ 4,118	\$ 4,252	\$ 4,252	\$ 4,467	\$ 4,578	\$ 4,720		
Grades 4-6	\$ 3,786	\$ 3,909	\$ 3,909	\$ 4,107	\$ 4,209	\$ 4,340		
Grades 7-8	\$ 3,898	\$ 4,025	\$ 4,025	\$ 4,229	\$ 4,334	\$ 4,469		
Grades 9-12	\$ 4,635	\$ 4,786	\$ 4,786	\$ 5,029	\$ 5,153	\$ 5,313		
<b>Actual - 1.00 ADA, Local UPP &gt;55% as follows:</b>								
	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%		
Grades TK-3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grades 4-6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grades 7-8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Grades 9-12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

LCFF CALCULATOR	
65433	5 digit District code or 7 digit School code (from the CDS code)
NEW CHARTER?	Is this calculation for a new charter school? (select from drop down list)
District	Projection Type
5/21/2021	Projection Date
LEA:	Ross Elementary
Projection Title:	2021-22 Adopted Budget
Created by:	Carol Slender
Email:	cslender@rossbears.org
Phone:	(415) 457-2705 Ext 215

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4	
<b>Ross Elementary (65433)</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>

**( 1 ) UNIVERSAL ASSUMPTIONS**

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

Ross Elementary (65433)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
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**( 2 ) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF**

**NEW CHARTER SCHOOLS** New Charter School Name:

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

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

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

A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-	-						
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-	-						
A-1, A-2, A-3	Enrollment									
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-	-						
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-	-						
B-1, B-2, B-3	Unduplicated Pupil Count									
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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

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

D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%						
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**( d ) AVERAGE DAILY ATTENDANCE (ADA)**

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

B-1	Grades TK-3									
B-2	Grades 4-6									
B-3	Grades 7-8									
B-4	Grades 9-12	-	-	-						
	SUBTOTAL ADA	-	-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-	-

**( e ) OTHER LCFF ADJUSTMENTS**

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

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

Ross Elementary (65433)		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>( 3 ) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF</b>										
		NO		Is your district required to transfer in-lieu taxes to a charter school?						
		NO		Does your district have a necessary small school?						
<b>( a ) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION</b>										
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES	YES
<b>( b ) PROPERTY TAXES</b>										
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 4,840,969	\$ 5,011,454	\$ 5,232,081	\$ 5,479,035	\$ 5,682,855	\$ 5,894,258			
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -						
	Less In-Lieu transfer	\$ -	\$ (16,071)	\$ (16,156)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 4,840,969	\$ 4,995,383	\$ 5,215,925	\$ 5,479,035	\$ 5,682,855	\$ 5,894,258	\$ -	\$ -	\$ -
<b>( c ) OTHER LCFF ADJUSTMENTS</b>										
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.										
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ 16,156						
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -						
<b>( d ) UNDUPLICATED PUPIL PERCENTAGE</b>										
A-1.2 / A-3.2	District Enrollment (second prior year)	383	387	394						
A-1.1 / A-3.1	District Enrollment (first prior year)	387	394	383						
A-1 / A-3	District Enrollment	394	383	376	361	341	338			
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	-	-						
A-2.1 / A-4.1	COE Enrollment (first prior year)	-	-	-						
A-2 / A-4	COE Enrollment	-	-	-						
	Total Enrollment	394	383	376	361	341	338	-	-	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	2	5	8						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	5	8	4						
B-1 / B-3	District Unduplicated Pupil Count	8	4	5	5	5	5			
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	-	-	-						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	-	-	-						
B-2 / B-4	COE Unduplicated Pupil Count	-	-	-						
	Total Unduplicated Pupil Count	8	4	5	5	5	5	-	-	-
		<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>	<i>3-yr rolling percentage</i>
	Single Year Unduplicated Pupil Percentage	2.03%	1.04%	1.33%	1.39%	1.47%	1.48%	0.00%	0.00%	0.00%
C-1	Unduplicated Pupil Percentage (%)	1.29%	1.46%	1.47%	1.25%	1.39%	1.44%	0.00%	0.00%	0.00%

Ross Elementary (65433)		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
<b>( e ) AVERAGE DAILY ATTENDANCE ( ADA )</b>										
Enter ADA by grade span. The calculator will determine the greater of current or prior year ADA (hold harmless) for each year's funding calculation .										
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)										
B-1, D-6	Grades TK-3	163.12	138.90	138.90	143.55	131.11	139.72			
B-2, D-7	Grades 4-6	135.70	148.06	148.06	112.93	107.18	100.49			
B-3, D-8	Grades 7-8	81.13	79.92	79.92	89.00	88.05	83.26			
B-4, D-9	Grades 9-12	-	-	-						
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)										
E-1, D-17	Grades TK-3	-	-	-						
E-2, D-18	Grades 4-6	-	-	-						
E-3, D-19	Grades 7-8	-	-	-						
E-4, D-20	Grades 9-12	-	-	-						
District Basic Aid ADA (For calculating EPA only; this ADA is not included in the LCFF funding calculation).										
DISTRICT TOTAL		379.95	366.88	366.88	345.48	326.34	323.47	-	-	-
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)										
E-6, E-11	Grades TK-3	-	-	-						
E-7, E-12	Grades 4-6	-	-	-						
E-8, E-13	Grades 7-8	-	-	-						
E-9, E-14	Grades 9-12	-	-	-						
COUNTY TOTAL		-	-	-	-	-	-	-	-	-
RATIO: District ADA-to-Enrollment		96.43%	95.79%	97.57%	95.70%	95.70%	95.70%	0.00%	0.00%	0.00%
RATIO: County ADA-to-Enrollment		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>( f ) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT</b>										
If applicable, enter prior year ADA for students transferring to or from <u>district-sponsored</u> charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year.										
ADA transfer: Student from District to Charter (cross fiscal year)										
A-6	Grades TK-3	-	-	-						
A-7	Grades 4-6	-	-	-						
A-8	Grades 7-8	-	-	-						
A-9	Grades 9-12	-	-	-						
ADA transfer: Student from Charter to District (cross fiscal year)										
A-11	Grades TK-3	-	-	-						
A-12	Grades 4-6	-	-	-						
A-13	Grades 7-8	-	-	-						
A-14	Grades 9-12	-	-	-						
Difference (if diff. < 0, no adj. to PY ADA)		-	-	-	-	-	-	-	-	-

**2021-22 Budget Adoption Reserves**

**Ross School District**

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

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

The minimum recommended reserve for economic uncertainties;

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

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

		2021-2022
Total General Fund Expenditures & Other Uses		\$ 9,203,030
Minimum Reserve requirement	4%	\$ 368,121
General Fund Combined Ending Fund Balance		\$ 3,182,616
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 1,250
Restricted		\$ 155,389
Committed		\$ -
Assigned - Reserve for Community Funded Economic Uncertainty		\$ 2,657,855
Reserve for economic uncertainties		\$ -
Unassigned and Unappropriated		\$ -
Subtotal Assigned, Unassigned & Unappropriated		\$ 2,657,855
Total Components of ending balance		\$ 2,814,494
		<i>FALSE</i>
Assigned & Unassigned balances above the minimum reserve requirement		\$ 2,289,734

Statement of Reasons
<b>The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:</b>
<i>The District needs to maintain a higher reserve level for cash flow needs to meet monthly payrolls and expenses. We are community funded primarily by local property taxes and as such those revenues are only received twice a year in December, after school has been in session for over 4 months and again in April when three quarters of the school year is over.</i>
<i>The District as a community funded district is also at greater risk of volatility, tied extremely closely to the property values, which we have seen in the recent past can take huge swings down in a very short period of time and takes several years to recover.</i>
<i>To maintain the District's Standard and Poors "AAA" bond rating, to keep future borrowing costs lower.</i>
<i>To save for future deferred maintenance of facility components, such as flooring, roofing and HVAC as these are programs no longer supported by the state.</i>
<i>To be prepared for future expense volatility, as a small district even one special education student with highly specialized needs, a pandemic or a natural disaster, such as drought, fire or earthquake could have significant impact on the district's finances.</i>