

Larkspur-Corte Madera School District



To: Dr. Brett Geithman, Superintendent
From: Paula Rigney, Chief Business Official
Date: June 2 and 3, 2021
Re: 2021-22 Budget Adoption – All Funds

BUDGET NEWS

The Governor's May Revise was announced on May 14, 2021. The revised state budget, as it impacts education, was not similar in nature to his January proposal due to the global health crisis that has triggered a global financial crisis. The May Revise was more positive in nature as California is bouncing back from the initial dark days of the health pandemic that has gripped the state for nearly a year and a half. Governor Gavin Newsom balances his robust, arguably aggressive spending proposals with over \$24 billion in reserves, including a historic deposit into public education's rainy day fund. Local educational leaders can look forward to increased revenues that will help them expand access to high-quality educational and support services to California's six million students, including programs to accelerate and enrich academic learning. The significant investments in the May Revision—namely, the increased ongoing education spending obligations—can create out-year risks for the state and for local leaders if the economic assumptions underlying the May Revision prove tenuous. District's should incorporate local factors into building their budgets. The Governor's office, Fiscal Crisis and Management Assistance Team (FCMAT), and School Services of California are all advising school districts to budget conservatively and cautiously when forecasting future budgets.

The Larkspur-Corte Madera School District (LCMSD) has gathered feedback from numerous stakeholders (staff, parents, District Advisory Panel, District Leadership Alliance, CSEA, LCMEA, DELAC and Fiscal Advisory Committee) during the past year to help guide the recommendations being presented to the Board. District staff are continuously updating the 2020-21 current Budget and have developed a conservative 2021-22 Budget. The District used recommendations from the Governor's May Revise, FCMAT, local governmental agencies and community stakeholders to develop the 2021-22 Budget and the Multi Year Projection (MYP).

Message from the Marin County Office of Education on Reserves/Reserve Cap

The Common Message continues to reinforce the need for reserves in excess of the minimum reserve for economic uncertainty (3%). The state-required reserve for economic uncertainty represents only a few weeks of payroll for most districts. The Government Finance Officers Association recommends reserves, at minimum, equal to two months of average general fund operating expenditures, or about 17%-20%. The current statewide average for school district reserve levels for Unified School Districts is at 18.82%, Elementary School Districts at 22.70%, and High

School Districts at 17.34% (data used from 2019-2020 final budgets). In determining an appropriate level of reserves, districts should consider multiple external and local factors including but not limited to:

- State and federal economic forecasts and volatility
- Unknown impacts of federal tax reform on state revenue
- Forecasted revenue changes versus projected expenditure increases in budget and multi-year projections
- Ending balance impact of various district enrollment scenarios
- Cash flow requirements and the relationship between budgeted reserves and actual cash on hand
- Savings for future one-time planned expenditures
- Protection against unanticipated/unbudgeted expenditures
- Credit ratings and long-term borrowing costs

A prudent reserve affords districts and their governing boards time to thoughtfully identify and implement budget adjustments over time. Inadequate reserves force districts to react quickly, often causing significant disruption, sometimes unnecessarily, to student programs and employees.

- The unknown future financial implications of COVID-19 can greatly affect the District's already low reserve level. LCMSD is a perfect example of what can happen to a district with low reserve levels and the impact of slight revenue shifts or large expenditure hits. In 2018-2019 the District adopted approximately \$1.147M in budget cuts (approximately \$817,000 cuts within all personnel groups, and \$330,000 in operational expenses). LCMSD is fortunate to be able to utilize Fund 35 (School Facilities Fund) to purchase PPE, air purifiers for all staff members, technology for student/staff, furniture to shift classrooms to meet CDC/health department guidelines, and invest in future installation of an ionization filtration system. The District was also able to apply one-time funding at the federal and state level to fund current expenditures that were fundamental in getting students back to in-person instruction, which in turn increased the District's reserve level and contributed in the District being able to approve a multi-year settlement agreement with both bargaining groups. Marin County Office of Education has commended our Board for developing the cost reductions that accompany the recently approved settlement agreements, but they also anticipate the District will need to develop an accompanying deficit reduction and reserve recovery plan for inclusion in the 2021-22 first interim budget.

The District has used the following assumptions in building the 2021-22 Budget and the Multi-Year Projection (2021-22 through 2023-24):

Revenues Assumptions:

- Property Tax Growth
 - In 2021-22 a 3.32% property tax growth from current year and 2.25% property tax growth in the out years (2022 through 2024)
 - Please note that 1% of property tax growth is approximately \$120K
 - The District is projecting property tax loss in both commercial and residential in out years due to the unknown effects of COVID-19
- LCFF Revenue Assumptions: From 2021-22 through 2023-24

- Significant Decrease in enrollment in 2022-2023 (drop of 192.43 ADA) and then projecting flat enrollment for the out years
- 96% ADA to enrollment
- COLA to LCFF Base:
 - 2021-22 5.07%
 - 2022-23 2.48%
 - 2023-24 3.11%
- SPARK contribution projected at \$1,250,000 from 2021-22 through 2023-24 ~ Subject to change based on final 2020-21 donations
- Lottery revenues projected with a reduction of 30% from current year funding 2021-22 through 2022-24
- Mandated Block Grant projected funded:
 - 2021-22 \$32.79 per ADA
 - 2022-23 \$33.60 per ADA
 - 2023-24 \$34.64 per ADA
- Federal revenues projected with a reduction of 12% 2021-22 through 2023-24
 - As of June 2, 2021 no One-Time Funding budgeted in MYP except for ESSER III funds in 2021-2022
- Special Education projected at flat funded from 2021-22 to 2023-24
- Parcel tax projected at current number of parcels with 5% escalation from 2021-22 to 2023-24
- Lease revenue based upon current signed leases from 2021-22 to 2023-24
- Local revenues with a reduction due to impact of COVID-19 (current health department restrictions) to facility rentals from 2021-22 to 2023-24

Expenditures Assumptions:

- Staffing Assumptions
 - Step and Column included
 - 2021-2022 2.25% increase on salary schedule
 - 2022-2023 2.25% increase on salary schedule
 - Staffing included in 2021-22
 - 88.80 FTE CTA
 - 37.16 FTE CSEA
 - 4.0 FTE Confidential Classified
 - 6.8 FTE Certificated Administration
 - 2.0 FTE Classified Administration
 - 2.0 FTE None Represented
 - Staffing in 2022-2023
 - (-) 2.0 FTE CTA due to declining enrollment
 - ALL other groups remaining the same
 - Staffing in 2023-2024
 - Currently the same as 2022-2023 but subject to change based on the District's fiscal solvency
- STRS and PERS Rates:
 - Based on the current enacted legislation and budget adoption
 - STRS: 16.92% in 2021-22, 19.1% in 2022-23, 19.1% 2023-24
 - PERS: 22.91% in 2021-22, 26.10% in 2022-23, 27.10% 2023-24

- Operational expenditures are based on the current rates, contracts, agreements, MOU's, etc.
 - Continued reduction of professional development budget by \$140,000 for 2021-22
 - One-time funding expenditures reduce except for ESSER III funding in 2021-22 and 2022-2023
- Please note, the current MYP does not reflect budgeting for any possible additional expenditures that may occur due to implementing a new educational model or requirements imposed by the health department and/or CDC.
 - Possible additional costs may be as follows:
 - Supervision for additional cohort groups
 - Different model of providing lunch service
 - Childcare/learning hubs

GENERAL FUND

Detailed Key Budget Assumptions used to prepare the 2021-22 budget are attached to this narrative, followed by factors to consider for the two subsequent fiscal years. They include all of the expenditures supporting the District's strategic priorities and draft Local Control Accountability Plan (LCAP).

Local Control Funding Formula (LCFF) Revenues: \$13,530,294

The State proposes to fund the LCFF at a 5.07% Cost of Living Adjustment (COLA). LCFF funding eliminated; (1) the prior funding formula known as revenue limits, (2) the deficit factor, and (3) collapsed almost all state categorical revenue into the LCFF formula. The District has used the (FCMAT) LCFF calculator, with the attached budget assumptions, to calculate revenue estimates for 2021-22 through 2023-24. The District is projected to receive \$13,530,294 in LCFF revenue for 2021-22 all funds are attributed to the District's excess property tax and some state funds (\$1,025,408).

Districts are now known as "LCFF funded" or "Basic Aid." Based on the assumptions used, projections indicate that the District will be Basic Aid funded for 2021-22 through 2023-24.

Federal Funding: \$697,111

Federal funding consists of \$220,118 in Special Education Funding, \$385,806 ESSER Funding, \$91,187 in Elementary and Secondary Education Act (ESEA) funding (Title I, II, III and IV).

State Funding: \$1,301,467

The implementation of LCFF has reduced the number of state categorical programs. The District's remaining state funding is limited to Lottery funding of \$206,633, Mandated Cost Block Grant of \$48,640, and state mental health funding of \$28,070.

Another change in State funding comes in the form of an accounting change. The STRS payments that the State makes "on behalf" of school district employees is now recorded as an expense, and recorded as equal state revenue as well. There is no net impact of this change in accounting (an \$1,018,124 increase to both State Revenue and STRS expense), with the exception of a slightly increased reserve for economic uncertainties, which is calculated based upon total expenditures.

Local Funding: \$6,370,810

Parcel tax revenue of \$3,520,073 has been budgeted based upon preliminary estimates of the approved Measure A at \$873.14 per parcel for the 2021-22 fiscal year.

SPARK has updated its contribution to the General Fund to \$1,250,000, based upon current budget development meetings.

Lease and local revenue of \$800,469 is included based upon current leases, consisting primarily of the long-term lease to Marin Primary and Middle School, facility use agreements and memorandums of understanding with other school districts/entities.

The local Special Education Local Plan Authority (SELPA) has updated their contribution to the General Fund to \$800,268, based upon current budget development meetings and average daily attendance reporting.

General Fund Expenditures

Employee salaries and benefits equal 86.70% of the District's expenditures. The remaining 13.30% of the budget funds are contracted services, supplies and materials, capital outlay, and other expenses. Elementary school districts are required by law to spend at least 60% of total expenditures on classroom-related expenses, including teachers and student support staff. The District maintains a percentage well over 60%.

Salary and benefit projections include current salary agreements, including step and column placements, proposed and implemented increases to STRS, PERS, and State Unemployment Insurance, and Workers' Compensation rates. Any new hire positions not filled at the time of adoption are budgeted for a worst case scenario at the highest salary placement allowed per bargaining unit contracts.

OTHER FUNDS

The *CAFETERIA FUND* was budgeted based on historical operations using current reimbursement rates, indirect cost rate, and anticipated food services contract rates for 2021-22. The District started the process of reviewing the current food program and future programs at the start of the 2017-18 school year. A significant amount of time was invested by District staff and the Health and Wellness Committee to examine the current program. The District will be extending the current agreement for one more year with the current food service management company.

The *BOND FUND* budget (Fund 21) includes the three main 2014 Measure D projects were completed in September of 2017. There are no expenditures included in the proposed budget due to all remaining funds being spent. When the accounting records are closed for 2021-22, the fund will be closed or re-categorized as facilities funds for parks and recreation agreements and District-wide facilities projects.

The *DEVELOPER FEE FUND* is funded by Level I Developer Impact Fees. The rates for these fees are set by the State Allocation Board and enacted by the District after performing a justification study. The District's current rates of \$3.36 per sq. ft. for residential and \$0.54 per sq. ft. for commercial properties were approved in April of 2014. Developer fee revenue decreased from 2012-13 through 2016-17. The District is estimating another slight developer fee decrease, but is hopeful that they come in flat from the prior year, as no significant development projects have been approved or initiated.

Attachments

- 1) **Key Budget Assumptions** – All significant budget assumptions used to create the budget and multi-year projections (MYP).

Planning Factors for 2021-22 and MYPs

Key planning factors for LEAs to incorporate into their 2021-22 budgets and MYPs are listed in the Marin County Office of Education Common Message (attached) and are based on the Governor's May Revision. In addition, LEAs should take into consideration any local statutory adjustments that may affect their budget, such as minimum wage adjustments, residential/commercial property tax loss, local reserve levels, etc.

- 2) **2020-21 Estimated Actuals and 2021-22 Proposed Budget for the General Fund** – An updated budget for 2020-21, which projects how the District will close out the year and the summary of the General Fund budget for 2021-22. This form is presented in the SACS alternative form.
- 3) **2020-21 through 2023-24 MYP** – As required by AB 1200, the MYP is a projection of 2021-22 and the subsequent two years. This projection supports the assumption that the District can meet its financial obligations for the budget year, as well as the two subsequent years.
- 4) **Reserve Disclosure** – A summary of the District's current and projected reserves for 2021-22 through 2023-24 and the statement of reasons for the reserve need. This disclosure was new for 2015-16 and is the transparency portion of the reserve cap legislation that was approved in the eleventh hour in the 2015-16 State budget.
- 5) **Marin Common Message** – Marin County Office of Education's summary of the Governor's May Revision and budget recommendations.
- 6) **Additional Budget Reference Materials:**
 - a. School Services of California (SSC) Governor's 2021-22 May Revision Proposal Dartboard
 - b. SSC An Overview of the 2021-22 Governor's May Revision
 - c. MCOE Second Interim Budget Approval Letter

LARKSPUR-CORTE MADERA SCHOOL DISTRICT

2021-22 General Fund Budget



KEY BUDGET ASSUMPTIONS

2021-22 Budget Adoption

June 2 and 3, 2021

The following Budget Assumptions are based on the Governor's May Revise 2021-22 Proposed Budget Workshop by School Services of California (SSC), Education Coalition (California School Boards Association, Association of California School Administrators, California Association of School Business Officials), Legislative Analysts Office, State Department of Finance, Marin County Office of Education Common Message and local District specific financial factors (reserve levels, property tax distribution, enrollment, etc.).

2021-22 General Fund LCFF FUNDED

REVENUES

- Local Control Funding Formula (LCFF) revenue of \$13,350,294 is based upon the Governor's Proposed Budget Adoption LCFF calculator with the following assumptions. The gap funding percentage is the percentage of the "gap" between the current funding level and the proposed full implementation funding level under LCFF:

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
1483.37*	96.0%	100%	5.07%	12.48%

- Federal Revenue \$697,111 (12% decrease on prior funds, plus one-time ESSER III grant \$385,806)
- Other State Revenue of \$1,301,467
- Other Local Revenues \$6,370,810
 - Parcel Taxes approved for \$3,520,073
 - SPARK funding approved for \$1,250,000 (subject to change)
 - SELPA funding approved \$800,268
 - Leases/Rentals/Interest anticipated funding of \$800,469

*Due to the District's declining enrollment, the California Department of Education allows a district to use the highest ADA between current year and prior year P-2 attendance reporting.

EXPENDITURES

Salaries & Benefits: \$18,862,803

- Projected salaries (step and column) based upon current staffing and placement/hiring as of May 27, 2021
 - 2021-2022 2.25% salary schedule
- Health and Welfare \$11,000 cap, based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 16.92% based upon STRS adopted rate

- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increased to 22.91% based upon PERS adopted rate
- Workers' Compensation rate increased to 1.937% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (1.23%) are based upon actual rates

Non-Salary Accounts: \$2,893,748

- Includes reduction of professional development by \$140,000, technology and the curriculum adoption plan
- Decreases in 4000 and 5000 object categories, which had accounted for carry-over purchases from previous fiscal year and/or one-time CARES/ESSER/COVID-19/Learning Loss funds, future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, and site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA)

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

2022-23 General Fund
BASIC AID

REVENUES

- Local Control Funding Formula revenue of \$13,710,066 is based upon the Governor's 2021-22 Proposed Budget LCFF calculator with the following assumptions (conservatively, declining enrollment has been included):

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
1290.94	96.0%	100%	2.48%	12.59%

- Federal Revenue \$300,363 (12% decrease)
- Other State Revenue of \$1,266,591
- Other Local Revenues \$6,553,527
 - Parcel Taxes approved for \$3,696,076
 - SPARK funding projection of \$1,250,000 (subject to change)
 - SELPA funding projection of \$800,469
 - Leases/Rentals/Interest anticipated funding of \$807,183

EXPENDITURES

Salaries & Benefits: \$19,778,846

- Projected salaries (step and column) based upon staffing and placement/hiring as of May 27, 2021 for the 2022-23 fiscal year
 - 2022-2023 2.25% salary schedule
 - Reduction of 2.0 FTE Certificated due to decline of enrollment (192.43 ADA)
- Health and Welfare \$11,250 cap, based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 19.1% based upon STRS adopted rate

- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increased to 26.10% based upon PERS adopted rate
- Workers' Compensation rate increased to 1.937% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (1.23%; anticipated to be lowered to .2%) are based upon actual rates

Non-Salary accounts: \$3,001,499

- Decreases in 4000 and 5000 object categories, which had accounted for carry-over and/or one-time ESSER III funds purchases from previous fiscal year, future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, and site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA).

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

2023-24 General Fund BASIC AID

REVENUES

- Local Control Funding Formula revenue of \$13,938,809 is based upon the Governor's May Revise LCFF calculator with the following assumptions (conservatively, declining enrollment has been included):

ADA	ADA %	LCFF Funding	COLA	Unduplicated %
1290.94	96.0%	100%	3.11%	12.79%

- Federal Revenue \$290,734 (12% decrease)
- Other State Revenue of \$1,268,664
- Other Local Revenues \$6,745,129
 - Parcel Taxes approved for \$3,880,880 (due to expire June 2024)
 - SPARK funding commitment projection of \$1,250,000 (subject to change)
 - SELPA funding projection of \$800,268
 - Leases/Rentals/Interest anticipated funding of \$813,981

EXPENDITURES

Salaries & Benefits: \$20,110,528

- Projected salaries (step and column) based upon staffing and placement/hiring as of May 27, 2021 for the 2023-24 fiscal year and two subsequent years
 - Reduction of 2.0 FTE Certificated in the 2022-23 fiscal year due to decline of enrollment (192.43 ADA)
- Health and Welfare \$11,250 cap, based upon settled agreement with LCMEA and CSEA
- STRS rate increased to 19.1% based upon STRS adopted rate

- STRS On-Behalf Rate is 8.58%, although this expense has no net impact as it is paid directly by the State
- PERS rate increased to 27.1% based upon PERS adopted rate
- Workers' Compensation rate increased to 1.937% based upon Marin Schools Insurance Authority (MSIA) approved rates
- OASDI/Social Security (6.2%), Medicare (1.45%), and Unemployment Insurance (1.23%; anticipated to be lowered to .2%) are based upon actual rates

Non-Salary accounts \$3,004,791

- Decreases in 4000 and 5000 object categories, which had accounted for carry-over purchases from previous fiscal year, future expenditures account for curriculum adoptions, as well as ongoing cost increases such as utilities, insurance, special education contracted services and NPS fees, audit fees, network and technology contracts, and site discretionary spending, special education excess costs (MCOE), and special education transportation (MPTA)

RESERVES

- State (3%) and Board (6%) designated reserve for economic uncertainties, based upon Board policy - MET

LARKSPUR-CORTE MADERA SCHOOL DISTRICT

230 Doherty, Larkspur CA 94939 (415) 927-6960 www.lcmschools.org

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Dr. Brett Geithman



2021-2022 BUDGET ADOPTION

June 3, 2021



2021-2022 BUDGET ADOPTION

BUDGET ADOPTION CERTIFICATION FOR THE FISCAL YEAR 2021-2022

WORKERS' COMPENSATION CERTIFICATION 2021-2022

TABLE OF CONTENTS



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: 230 Doherty Dr, Larkspur CA

Date: May 28, 2021

Place: 230 Doherty Dr., Larkspur CA/Zoom

Date: June 02, 2021

Time: 6 p.m.

Adoption Date: June 03, 2021

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Paula Rigney

Telephone: 415-927-6960

Title: Chief Business Official

E-mail: prigney@lcmschools.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			Jun 03, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Paula Rigney

Title: Chief Business Official

Telephone: 415-927-6960

E-mail: prigney@lcmschools.org

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

2021-2022 BUDGET ADOPTION

GENERAL FUND

FORM 01

GENERAL FUND UNRESTRICTED AND RESTRICTED SUMMARY OF REVENUES, EXPENDITURES



2021-2022 BUDGET ADOPTION

GENERAL FUND

FORM 01

GENERAL FUND UNRESTRICTED AND RESTRICTED SUMMARY OF REVENUES, EXPENDITURES



			2020-21 Estimated Actuals			2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		13,553,082.00	0.00	13,553,082.00	13,530,294.00	0.00	13,530,294.00	-0.2%
2) Federal Revenue	8100-8299		0.00	993,175.00	993,175.00	0.00	697,111.00	697,111.00	-29.8%
3) Other State Revenue	8300-8599		211,677.25	2,524,634.43	2,736,311.68	204,394.00	1,097,074.00	1,301,468.00	-52.4%
4) Other Local Revenue	8600-8799		4,156,419.00	2,057,355.77	6,213,774.77	4,320,542.00	2,050,268.00	6,370,810.00	2.5%
5) TOTAL, REVENUES			17,921,178.25	5,575,165.20	23,496,343.45	18,055,230.00	3,844,453.00	21,899,683.00	-6.8%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		6,922,766.00	2,872,532.05	9,795,298.05	7,573,601.00	2,447,161.00	10,020,982.00	2.3%
2) Classified Salaries	2000-2999		1,753,133.00	1,052,425.30	2,805,558.30	1,867,662.00	976,636.00	2,864,298.00	2.1%
3) Employee Benefits	3000-3999		3,004,330.04	2,289,058.42	5,293,388.46	3,647,666.00	2,329,856.00	5,977,522.00	12.9%
4) Books and Supplies	4000-4999		154,667.03	692,996.06	847,663.09	129,946.00	227,882.00	357,830.00	-57.8%
5) Services and Other Operating Expenditures	5000-5999		1,038,963.50	1,411,980.00	2,450,943.50	1,088,337.00	980,702.00	2,069,039.00	-15.6%
6) Capital Outlay	6000-6999		0.00	49,071.76	49,071.76	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		32,245.00	389,275.00	421,520.00	32,245.00	434,347.00	466,592.00	10.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(2,505.00)	2,505.00	0.00	(2,505.00)	2,505.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,903,599.57	8,759,843.59	21,663,443.16	14,357,154.00	7,399,109.00	21,756,263.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,017,578.68	(3,184,678.39)	1,832,900.29	3,698,076.00	(3,554,656.00)	143,420.00	-92.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		287.00	0.00	287.00	287.00	0.00	287.00	0.0%
3) Contributions	8980-8999		(3,298,934.45)	3,298,934.45	0.00	(3,501,638.00)	3,501,638.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,299,221.45)	3,298,934.45	(287.00)	(3,501,925.00)	3,501,638.00	(287.00)	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,718,357.23	114,258.08	1,832,613.29	196,151.00	(53,018.00)	143,133.00	-92.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,295,290.95	178,794.72	2,474,085.67	4,013,648.18	293,050.78	4,306,698.96	74.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,295,290.95	178,794.72	2,474,085.67	4,013,648.18	293,050.78	4,306,698.96	74.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,295,290.95	178,794.72	2,474,085.67	4,013,648.18	293,050.78	4,306,698.96	74.1%
2) Ending Balance, June 30 (E + F1e)			4,013,648.18	293,050.78	4,306,698.96	4,209,799.18	240,032.78	4,449,831.96	3.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	293,050.90	293,050.90	0.00	240,032.90	240,032.90	-18.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Special Education Reserve	0000	9780				100,000.00		100,000.00	
Special Education Reserve	0000	9780	100,000.00		100,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	3,912,648.18	(0.12)	3,912,648.06	4,108,799.18	(0.12)	4,108,799.06	5.0%

			2020-21 Estimated Actuals			2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,718,128.87	(3,203,763.13)	(485,634.26)				
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	1,000.00	0.00	1,000.00				
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	497,404.20	51,812.56	549,216.76				
4) Due from Grantor Government		9290	(48,506.00)	0.00	(48,506.00)				
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			3,168,027.07	(3,151,950.57)	16,076.50				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	645,432.97	4,525.65	649,958.62				
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			645,432.97	4,525.65	649,958.62				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,522,594.10	(3,156,476.22)	(633,882.12)				

			2020-21 Estimated Actuals			2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	1,025,408.00	0.00	1,025,408.00	1,025,408.00	0.00	1,025,408.00	0.0%
Education Protection Account State Aid - Current Year		8012	296,674.00	0.00	296,674.00	296,674.00	0.00	296,674.00	0.0%
State Aid - Prior Years		8019	48,506.00	0.00	48,506.00	48,506.00	0.00	48,506.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	47,445.00	0.00	47,445.00	47,924.00	0.00	47,924.00	1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	11,397,297.00	0.00	11,397,297.00	11,856,183.00	0.00	11,856,183.00	4.0%
Unsecured Roll Taxes		8042	223,533.00	0.00	223,533.00	235,298.00	0.00	235,298.00	5.3%
Prior Years' Taxes		8043	20,301.00	0.00	20,301.00	20,301.00	0.00	20,301.00	0.0%
Supplemental Taxes		8044	492,999.00	0.00	492,999.00	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	919.00	0.00	919.00	0.00	0.00	0.00	-100.0%
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 41804) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			13,553,082.00	0.00	13,553,082.00	13,530,294.00	0.00	13,530,294.00	-0.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,553,082.00	0.00	13,553,082.00	13,530,294.00	0.00	13,530,294.00	-0.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	195,593.00	195,593.00	0.00	209,901.00	209,901.00	7.3%
Special Education Discretionary Grants		8182	0.00	19,309.00	19,309.00	0.00	10,217.00	10,217.00	-47.1%
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		53,019.00	53,019.00		46,650.00	46,650.00	-12.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		22,213.00	22,213.00		19,547.00	19,547.00	-12.0%
Title III, Part A, Immigrant Student Program	4201	8290		7,643.00	7,643.00		6,726.00	6,726.00	-12.0%

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		10,754.00	10,754.00		9,464.00	9,464.00	-12.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3081, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		10,000.00	10,000.00		8,800.00	8,800.00	-12.0%
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	674,644.00	674,644.00	0.00	365,806.00	365,806.00	-42.8%
TOTAL, FEDERAL REVENUE			0.00	993,175.00	993,175.00	0.00	697,111.00	697,111.00	-29.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	(9,979.75)	0.00	(9,979.75)	0.00	0.00	0.00	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	47,650.00	0.00	47,650.00	48,640.00	0.00	48,640.00	2.1%
Lottery - Unrestricted and Instructional Materials		8560	174,007.00	68,330.00	242,337.00	155,754.00	50,860.00	206,614.00	-14.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	2,456,304.43	2,456,304.43	0.00	1,046,194.00	1,046,194.00	-57.4%
TOTAL, OTHER STATE REVENUE			211,677.25	2,524,634.43	2,736,311.68	204,394.00	1,097,074.00	1,301,468.00	-52.4%

			2020-21 Estimated Actuals			2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	3,352,450.00	0.00	3,352,450.00	3,520,073.00	0.00	3,520,073.00	5.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes									
		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	537,130.00	0.00	537,130.00	537,130.00	0.00	537,130.00	0.0%
Interest		8660	10,000.00	0.00	10,000.00	6,500.00	0.00	6,500.00	-35.0%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources									
		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	256,839.00	1,250,057.77	1,506,896.77	256,839.00	1,250,000.00	1,506,839.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		807,298.00	807,298.00		800,268.00	800,268.00	-0.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,156,419.00	2,057,355.77	6,213,774.77	4,320,542.00	2,050,268.00	6,370,810.00	2.5%
TOTAL, REVENUES			17,921,178.25	5,575,165.20	23,496,343.45	18,055,230.00	3,844,453.00	21,899,683.00	-6.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	5,799,299.00	2,108,786.05	7,908,085.05	6,313,327.00	1,692,932.00	8,006,259.00	1.2%
Certificated Pupil Support Salaries		1200	129,816.00	840,532.00	770,348.00	177,171.00	618,190.00	795,361.00	3.2%
Certificated Supervisors' and Administrators' Salaries		1300	957,651.00	123,214.00	1,080,865.00	1,048,303.00	136,059.00	1,184,362.00	9.6%
Other Certificated Salaries		1900	36,000.00	0.00	36,000.00	35,000.00	0.00	35,000.00	-2.8%
TOTAL, CERTIFICATED SALARIES			6,922,766.00	2,872,532.05	9,795,298.05	7,573,801.00	2,447,181.00	10,020,982.00	2.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	115,774.00	551,211.58	666,985.58	135,558.00	531,238.00	666,796.00	0.0%
Classified Support Salaries		2200	678,786.00	230,223.02	909,009.02	751,199.00	196,408.00	947,607.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	175,033.00	145,545.00	320,578.00	183,345.00	149,092.00	332,437.00	3.7%
Clerical, Technical and Office Salaries		2400	733,947.00	54,751.70	788,698.70	755,721.00	23,661.00	779,382.00	-1.2%
Other Classified Salaries		2900	49,693.00	70,694.00	120,287.00	61,839.00	76,237.00	138,076.00	14.8%
TOTAL, CLASSIFIED SALARIES			1,753,133.00	1,052,425.30	2,805,558.30	1,897,662.00	978,636.00	2,866,298.00	2.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,046,949.04	1,463,062.58	2,510,011.62	1,287,610.00	1,458,742.00	2,746,352.00	9.4%
PERS		3201-3202	355,313.00	246,590.47	601,903.47	428,697.00	231,307.00	660,004.00	9.7%
OASDI/Medicare/Alternative		3301-3302	231,661.00	115,170.69	346,831.59	244,338.00	125,483.00	369,821.00	6.6%
Health and Welfare Benefits		3401-3402	917,180.00	412,785.82	1,329,945.92	1,087,429.00	411,154.00	1,498,583.00	12.7%
Unemployment Insurance		3501-3502	3,727.00	1,825.50	5,552.50	109,712.00	40,650.00	150,362.00	2608.0%
Workers' Compensation		3601-3602	137,710.00	45,571.36	183,281.36	174,530.00	58,448.00	232,978.00	27.1%
OPEB, Allocated		3701-3702	58,502.00	0.00	58,502.00	58,502.00	0.00	58,502.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	253,288.00	4,072.00	257,360.00	256,848.00	4,072.00	260,920.00	1.4%
TOTAL, EMPLOYEE BENEFITS			3,004,330.04	2,289,058.42	5,293,388.46	3,647,666.00	2,329,856.00	5,977,522.00	12.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,000.00	160,513.94	161,513.94	1,000.00	22,107.00	23,107.00	-85.7%
Books and Other Reference Materials		4200	20,000.00	55,259.00	75,259.00	20,000.00	38,461.00	58,461.00	-22.3%
Materials and Supplies		4300	123,667.03	387,900.39	511,567.42	98,948.00	158,291.00	255,239.00	-50.1%
Noncapitalized Equipment		4400	10,000.00	89,322.73	99,322.73	10,000.00	11,023.00	21,023.00	-78.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			154,667.03	692,996.06	847,663.09	129,948.00	227,862.00	357,830.00	-57.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,000.00	71,667.00	82,667.00	22,500.00	29,014.00	51,514.00	-37.7%
Dues and Memberships		5300	39,000.00	0.00	39,000.00	34,000.00	0.00	34,000.00	-12.6%
Insurance		5400 - 5450	164,479.00	0.00	164,479.00	164,952.00	0.00	164,952.00	0.3%
Operations and Housekeeping Services		5500	194,771.00	0.00	194,771.00	201,221.00	0.00	201,221.00	3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,050.00	57,223.00	81,273.00	22,000.00	52,223.00	74,223.00	-8.7%
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	546,863.50	1,283,090.00	1,831,953.50	586,864.00	899,465.00	1,486,329.00	-18.9%
Communications		5900	56,800.00	0.00	56,800.00	56,800.00	0.00	56,800.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,038,963.50	1,411,980.00	2,450,943.50	1,088,337.00	980,702.00	2,069,039.00	-15.6%

			2020-21 Estimated Actuals			2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	49,071.78	49,071.78	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%
TOTAL, CAPITAL OUTLAY			0.00	49,071.78	49,071.78	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
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	159,478.00	159,478.00	0.00	179,387.00	179,387.00	12.5%
Payments to County Offices		7142	0.00	229,797.00	229,797.00	0.00	254,960.00	254,960.00	11.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	32,245.00	0.00	32,245.00	32,245.00	0.00	32,245.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			32,245.00	389,275.00	421,520.00	32,245.00	434,347.00	466,592.00	10.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,505.00)	2,505.00	0.00	(2,505.00)	2,505.00	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			(2,505.00)	2,505.00	0.00	(2,505.00)	2,505.00	0.00	0.0%
TOTAL, EXPENDITURES			12,803,599.57	8,759,843.59	21,663,443.16	14,357,154.00	7,399,109.00	21,756,263.00	0.4%

			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)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	287.00	0.00	287.00	287.00	0.00	287.00	0.0%
(d) TOTAL, USES			287.00	0.00	287.00	287.00	0.00	287.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,298,934.45)	3,298,934.45	0.00	(3,501,638.00)	3,501,638.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,298,934.45)	3,298,934.45	0.00	(3,501,638.00)	3,501,638.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(3,299,221.45)	3,298,934.45	(287.00)	(3,501,925.00)	3,501,638.00	(287.00)	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
3212	Elementary and Secondary School Relief II (ESSER II) Fund	59,314.00	240,032.00
6230	California Clean Energy Jobs Act	0.40	0.40
6500	Special Education	0.46	0.46
7388	SB 117 COVID-19 LEA Response Funds	0.04	0.04
7422	In-Person Instruction (IPI) Grant	233,736.00	0.00
Total, Restricted Balance		293,050.90	240,032.90

2021-2022 BUDGET ADOPTION
FUND FORMS: 13, 14, 21, 25, 35 & 51



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	55,000.00	55,000.00	0.0%
3) Other State Revenue		8300-8599	15,000.00	19,558.00	30.4%
4) Other Local Revenue		8600-8799	172,970.00	172,970.00	0.0%
5) TOTAL, REVENUES			242,970.00	247,528.00	1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,989.00	31,429.00	8.4%
3) Employee Benefits		3000-3999	11,981.00	14,099.00	17.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	289,555.00	202,000.00	-25.1%
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			310,525.00	247,528.00	-20.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(67,555.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(67,555.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,554.65	(0.35)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,554.65	(0.35)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,554.65	(0.35)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.35)	(0.35)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.35)	(0.35)	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,894.87		
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			25,894.87		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			25,894.87		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	55,000.00	55,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			55,000.00	55,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	15,000.00	19,558.00	30.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,000.00	19,558.00	30.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	171,570.00	171,570.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,400.00	1,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			172,970.00	172,970.00	0.0%
TOTAL, REVENUES			242,970.00	247,528.00	1.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	28,989.00	31,429.00	8.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			28,989.00	31,429.00	8.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,001.00	7,200.00	20.0%
OASDI/Medicare/Alternative		3301-3302	2,217.00	2,405.00	8.5%
Health and Welfare Benefits		3401-3402	3,279.00	3,498.00	6.7%
Unemployment Insurance		3501-3502	14.00	387.00	2664.3%
Workers' Compensation		3601-3602	470.00	609.00	29.6%
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			11,981.00	14,099.00	17.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	269,555.00	202,000.00	-25.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			269,555.00	202,000.00	-25.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			310,525.00	247,528.00	-20.3%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400.00	2,400.00	0.0%
5) TOTAL, REVENUES			2,400.00	2,400.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	96,876.00	2,400.00	-97.5%
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			96,876.00	2,400.00	-97.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(94,476.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,476.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,475.79	(0.21)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,475.79	(0.21)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,475.79	(0.21)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.21)	(0.21)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.21)	(0.21)	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	97,438.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			97,438.44		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			97,438.44		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,400.00	2,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,400.00	2,400.00	0.0%
TOTAL, REVENUES			2,400.00	2,400.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,876.00	2,400.00	-97.5%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			96,876.00	2,400.00	-97.5%
CAPITAL OUTLAY					
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			96,876.00	2,400.00	-97.5%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,886.00	2,886.00	0.0%
5) TOTAL, REVENUES			2,886.00	2,886.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,223.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,886.00	2,886.00	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			15,109.00	2,886.00	-80.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,223.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,223.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,223.06	0.06	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,223.06	0.06	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,223.06	0.06	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.06	0.06	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.06	0.06	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,324.71		
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			12,324.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	(0.01)		
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			(0.01)		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			12,324.72		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,886.00	2,886.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,886.00	2,886.00	0.0%
TOTAL, REVENUES			2,886.00	2,886.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	12,223.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			12,223.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,886.00	2,886.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,886.00	2,886.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			15,109.00	2,886.00	-80.9%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,151.00	21,151.00	0.0%
5) TOTAL, REVENUES			21,151.00	21,151.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,151.00	20,151.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	145,616.00	1,000.00	-99.3%
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			165,767.00	21,151.00	-87.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(144,616.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(144,616.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	144,616.16	0.16	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			144,616.16	0.16	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,616.16	0.16	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.16	0.16	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.16	0.16	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	174,095.80		
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			174,095.80		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	618.75		
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			618.75		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			173,477.05		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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	1,000.00	1,000.00	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	20,151.00	20,151.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,151.00	21,151.00	0.0%
TOTAL, REVENUES			21,151.00	21,151.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	12,475.00	12,475.00	0.0%
Noncapitalized Equipment		4400	7,676.00	7,676.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,151.00	20,151.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	145,616.00	1,000.00	-99.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145,616.00	1,000.00	-99.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			165,767.00	21,151.00	-87.2%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85,000.00	85,000.00	0.0%
5) TOTAL, REVENUES			85,000.00	85,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	637,400.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	185,000.00	85,000.00	-54.1%
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			822,400.00	85,000.00	-89.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(737,400.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(737,400.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,227,094.82	4,489,694.82	-14.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,227,094.82	4,489,694.82	-14.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,227,094.82	4,489,694.82	-14.1%
2) Ending Balance, June 30 (E + F1e)			4,489,694.82	4,489,694.82	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	4,489,694.82	4,489,694.82	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,327,721.20		
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			6,327,721.20		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			6,327,721.20		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	85,000.00	85,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,000.00	85,000.00	0.0%
TOTAL, REVENUES			85,000.00	85,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	153,800.00	0.00	-100.0%
Noncapitalized Equipment		4400	483,600.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			637,400.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	10,000.00	10,000.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	175,000.00	75,000.00	-57.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			185,000.00	85,000.00	-54.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			822,400.00	85,000.00	-89.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
7710	State School Facilities Projects	4,489,694.82	4,489,694.82
Total, Restricted Balance		4,489,694.82	4,489,694.82

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,743,173.85	2,743,173.85	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,743,173.85	2,743,173.85	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,743,173.85	2,743,173.85	0.0%
2) Ending Balance, June 30 (E + F1e)			2,743,173.85	2,743,173.85	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,743,173.85	2,743,173.85	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,743,173.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	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			2,743,173.85		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,743,173.85		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

2021-2022 BUDGET ADOPTION

AVERAGE DAILY ATTENDANCE (A)

SUMMARY OF INTERFUND ACTIIVITES ESTIMATED ACTUALS & BUDGET

CURRENT EXPENSE FORMULA/MINIMUM CLASSROOM COMPENSTATION ESTIMATED ACTUALS AND BUDGET



Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,483.40	1,483.40	1,483.37	1,290.94	1,290.94	1,483.94
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,483.40	1,483.40	1,483.37	1,290.94	1,290.94	1,483.94
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,483.40	1,483.40	1,483.37	1,290.94	1,290.94	1,483.94
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	0.00	0.00	0.00
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	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	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	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	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	0.00	0.00
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	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	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	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	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	0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	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	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	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	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	0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00	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	0.00	0.00
Fund Reconciliation								

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							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 8750	Transfers Out 8760	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	0.00		
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					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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					0.00			
Other Sources/Uses Detail								
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								
TOTALS	0.00	0.00	0.00	0.00	0.00	0.00		

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	9,795,298.05	301	0.00	303	9,795,298.05	305	174,007.00		307	9,621,291.05	309		
2000 - Classified Salaries	2,805,558.30	311	0.00	313	2,805,558.30	315	0.00		317	2,805,558.30	319		
3000 - Employee Benefits	5,293,388.46	321	58,502.00	323	5,234,886.46	325	0.00		327	5,234,886.46	329		
4000 - Books, Supplies Equip Replace. (6500)	896,734.85	331	0.00	333	896,734.85	335	202,160.94		337	694,573.91	339		
5000 - Services. . . & 7300 - Indirect Costs	2,450,943.50	341	0.00	343	2,450,943.50	345	497,006.00		347	1,953,937.50	349		
TOTAL					21,183,421.16	365	TOTAL					20,310,247.22	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.39%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	60.39%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	20,310,247.22
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	10,020,982.00	301	0.00	303	10,020,982.00	305	155,754.00		307	9,865,228.00	309
2000 - Classified Salaries	2,864,298.00	311	0.00	313	2,864,298.00	315	0.00		317	2,864,298.00	319
3000 - Employee Benefits	5,977,522.00	321	58,502.00	323	5,919,020.00	325	0.00		327	5,919,020.00	329
4000 - Books, Supplies Equip Replace. (8500)	357,830.00	331	0.00	333	357,830.00	335	50,880.00		337	306,950.00	339
5000 - Services. . . & 7300 - Indirect Costs	2,069,039.00	341	0.00	343	2,069,039.00	345	447,217.00		347	1,621,822.00	349
TOTAL					21,231,169.00	365	TOTAL			20,577,318.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	201,800.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			12,813,723.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			12,813,723.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			62.27%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	62.27%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	20,577,318.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

2021-2022 BUDGET ADOPTION

MULTI YEAR PROJECTIONS

CRITERIA AND STANDARDS REVIEW



Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,530,294.00	1.33%	13,710,066.00	1.67%	13,938,809.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	204,394.00	-12.46%	178,924.00	0.03%	178,976.00
4. Other Local Revenues	8600-8799	4,320,542.00	4.23%	4,503,259.00	4.25%	4,694,861.00
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	(3,501,638.00)	11.71%	(3,911,538.00)	-0.02%	(3,910,577.00)
6. Total (Sum lines A1 thru A5c)		14,553,592.00	-0.50%	14,480,711.00	2.91%	14,902,069.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,573,801.00		7,893,553.00
b. Step & Column Adjustment				396,362.00		295,383.00
c. Cost-of-Living Adjustment				177,150.00		0.00
d. Other Adjustments				(253,760.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,573,801.00	4.22%	7,893,553.00	3.74%	8,188,936.00
2. Classified Salaries						
a. Base Salaries				1,887,662.00		1,953,896.00
b. Step & Column Adjustment				28,016.00		47,874.00
c. Cost-of-Living Adjustment				38,218.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,887,662.00	3.51%	1,953,896.00	2.45%	2,001,770.00
3. Employee Benefits	3000-3999	3,647,666.00	12.04%	4,086,897.00	2.64%	4,194,644.00
4. Books and Supplies	4000-4999	129,948.00	7.70%	139,948.00	0.00%	139,948.00
5. Services and Other Operating Expenditures	5000-5999	1,088,337.00	5.24%	1,145,416.00	1.28%	1,160,041.00
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	32,245.00	0.00%	32,245.00	0.00%	32,245.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,505.00)	0.00%	(2,505.00)	0.00%	(2,505.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	287.00	-100.00%	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)		14,357,441.00	6.21%	15,249,450.00	3.05%	15,715,079.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		196,151.00		(768,739.00)		(813,010.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,013,648.18		4,209,799.18		3,441,060.18
2. Ending Fund Balance (Sum lines C and D1)		4,209,799.18		3,441,060.18		2,628,050.18
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	100,000.00		100,000.00		100,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	4,108,799.18		3,340,060.18		2,527,050.18
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,209,799.18		3,441,060.18		2,628,050.18

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	4,108,799.18		3,340,060.18		2,527,050.18
(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)		4,108,799.18		3,340,060.18		2,527,050.18
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.						
2022-2023 Reduction of 2.0 FTE Certificated due to declining enrollment						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	697,111.00	-56.91%	300,363.00	-3.21%	290,734.00
3. Other State Revenues	8300-8599	1,097,074.00	-0.86%	1,087,666.00	0.19%	1,089,688.00
4. Other Local Revenues	8600-8799	2,050,268.00	0.00%	2,050,268.00	0.00%	2,050,268.00
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	3,501,638.00	11.71%	3,911,538.00	-0.02%	3,910,577.00
6. Total (Sum lines A1 thru A5c)		7,346,091.00	0.05%	7,349,835.00	-0.12%	7,341,267.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,447,181.00		2,428,256.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(18,925.00)		(136,200.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,447,181.00	-0.77%	2,428,256.00	-5.61%	2,292,056.00
2. Classified Salaries						
a. Base Salaries				976,636.00		1,018,125.00
b. Step & Column Adjustment				41,489.00		24,651.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	976,636.00	4.25%	1,018,125.00	2.42%	1,042,776.00
3. Employee Benefits	3000-3999	2,329,856.00	2.93%	2,398,120.00	-0.32%	2,390,346.00
4. Books and Supplies	4000-4999	227,882.00	47.17%	335,374.00	-9.83%	302,422.00
5. Services and Other Operating Expenditures	5000-5999	980,702.00	-9.25%	889,946.00	-0.13%	888,762.00
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	434,347.00	5.58%	458,569.00	4.97%	481,372.78
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,505.00	0.00%	2,505.00	0.00%	2,505.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		7,399,109.00	1.78%	7,530,895.00	-1.73%	7,400,239.78
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(53,018.00)		(181,060.00)		(58,972.78)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		293,050.78		240,032.78		58,972.78
2. Ending Fund Balance (Sum lines C and D1)		240,032.78		58,972.78		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	240,032.90		240,032.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.12)		(181,059.22)		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		240,032.78		58,972.78		0.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2022-23 & 2023-2024 Shifting of expenditures in "Restricted Funds" that were temporarily funded out of ESSER III to "Unrestricted"						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,530,294.00	1.33%	13,710,066.00	1.67%	13,938,809.00
2. Federal Revenues	8100-8299	697,111.00	-56.91%	300,363.00	-3.21%	290,734.00
3. Other State Revenues	8300-8399	1,301,468.00	-2.68%	1,266,590.00	0.16%	1,268,664.00
4. Other Local Revenues	8600-8799	6,370,810.00	2.87%	6,553,527.00	2.92%	6,745,129.00
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)		21,899,683.00	-0.32%	21,830,546.00	1.89%	22,243,336.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,020,982.00		10,321,809.00
b. Step & Column Adjustment				396,362.00		295,383.00
c. Cost-of-Living Adjustment				177,150.00		0.00
d. Other Adjustments				(272,685.00)		(136,200.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,020,982.00	3.00%	10,321,809.00	1.54%	10,480,992.00
2. Classified Salaries						
a. Base Salaries				2,864,298.00		2,972,021.00
b. Step & Column Adjustment				69,505.00		72,525.00
c. Cost-of-Living Adjustment				38,218.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,864,298.00	3.76%	2,972,021.00	2.44%	3,044,546.00
3. Employee Benefits	3000-3999	5,977,522.00	8.49%	6,485,017.00	1.54%	6,584,990.00
4. Books and Supplies	4000-4999	357,830.00	32.83%	475,322.00	-6.93%	442,370.00
5. Services and Other Operating Expenditures	5000-5999	2,069,039.00	-1.63%	2,035,362.00	0.66%	2,048,803.00
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	466,592.00	5.19%	490,814.00	4.65%	513,617.78
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	287.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		21,756,550.00	4.71%	22,780,345.00	1.47%	23,115,318.78
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		143,133.00		(949,799.00)		(871,982.78)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,306,698.96		4,449,831.96		3,500,032.96
2. Ending Fund Balance (Sum lines C and D1)		4,449,831.96		3,500,032.96		2,628,050.18
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	240,032.90		240,032.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	100,000.00		100,000.00		100,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	4,108,799.06		3,159,000.96		2,527,050.18
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,449,831.96		3,500,032.96		2,628,050.18

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	4,108,799.18		3,340,060.18		2,527,050.18
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.12)		(181,059.22)		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		4,108,799.06		3,159,000.96		2,527,050.18
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.89%		13.87%		10.93%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,290.94		1,290.94		1,290.94
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		21,756,550.00		22,780,345.00		23,115,318.78
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)		21,756,550.00		22,780,345.00		23,115,318.78
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		652,696.50		683,410.35		693,459.56
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		652,696.50		683,410.35		693,459.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	1,495	1,492		
Charter School				
Total ADA	1,495	1,492	0.2%	Met
Second Prior Year (2019-20)				
District Regular	1,492	1,492		
Charter School				
Total ADA	1,492	1,492	0.0%	Met
First Prior Year (2020-21)				
District Regular	1,483	1,483		
Charter School		0		
Total ADA	1,483	1,483	0.0%	Met
Budget Year (2021-22)				
District Regular	1,484			
Charter School	0			
Total ADA	1,484			

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	1,540	1,546		
Charter School				
Total Enrollment	1,540	1,546	N/A	Met
Second Prior Year (2019-20)				
District Regular	1,520	1,533		
Charter School				
Total Enrollment	1,520	1,533	N/A	Met
First Prior Year (2020-21)				
District Regular	1,536	1,445		
Charter School				
Total Enrollment	1,536	1,445	5.9%	Not Met
Budget Year (2021-22)				
District Regular				
Charter School				
Total Enrollment	0			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Larkspur-Corte Madera School District experienced a decline in enrollment due to the COVID-19 pandemic.

- 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	1,492	1,546	
Charter School		0	
Total ADA/Enrollment	1,492	1,546	96.5%
Second Prior Year (2019-20)			
District Regular	1,483	1,533	
Charter School			
Total ADA/Enrollment	1,483	1,533	96.7%
First Prior Year (2020-21)			
District Regular	1,483	1,445	
Charter School	0		
Total ADA/Enrollment	1,483	1,445	102.6%
Historical Average Ratio:			98.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			99.1%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	1,291			
Charter School	0			
Total ADA/Enrollment	1,291	0	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	1,290	1,340		
Charter School				
Total ADA/Enrollment	1,290	1,340	96.3%	Met
2nd Subsequent Year (2023-24)				
District Regular	1,290	1,340		
Charter School				
Total ADA/Enrollment	1,290	1,340	96.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

* 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)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	1,483.37	1,483.94	1,290.00	1,290.00
b. Prior Year ADA (Funded)		1,483.37	1,483.94	1,290.00
c. Difference (Step 1a minus Step 1b)		0.57	(193.94)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.04%	-13.07%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.04%	-13.07%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	12,182,494.00	12,159,706.00	12,252,696.00	12,522,876.00
Percent Change from Previous Year		-0.19%	0.76%	2.21%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		-1.19% to .81%	-.24% to 1.76%	1.21% to 3.21%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	13,504,576.00	13,481,788.00	13,584,216.00	13,854,396.00
District's Projected Change in LCFF Revenue:		-0.17%	0.76%	1.99%
Basic Aid Standard:		-1.19% to .81%	-.24% to 1.76%	1.21% to 3.21%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Larkspur-Corte Madera School District (LCMSD) did not meet the comparison of District LCFF revenue to the standard because the LCMSD flipped from LCFF in 2019-20 to Basic Aid in 2020-21. The District typically is on the cusp of being LCFF or Basic Aid year over year but due to the District recent enrollment drop it is most likely that the District will remain in Basic Aid.

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)	13,153,751.31	14,103,163.36	93.3%
Second Prior Year (2019-20)	12,434,944.85	13,511,256.92	92.0%
First Prior Year (2020-21)	11,680,229.04	12,903,599.57	90.5%
	Historical Average Ratio:		91.9%

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.9% to 94.9%	88.9% to 94.9%	88.9% to 94.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	13,109,129.00	14,357,154.00	91.3%	Met
1st Subsequent Year (2022-23)	13,934,348.00	15,249,450.00	91.4%	Met
2nd Subsequent Year (2023-24)	14,385,350.00	15,715,079.00	91.5%	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):	0.04%	-13.07%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.96% to 10.04%	-23.07% to -3.07%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.96% to 5.04%	-18.07% to -8.07%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	993,175.00		
Budget Year (2021-22)	697,111.00	-29.81%	Yes
1st Subsequent Year (2022-23)	300,363.00	-56.91%	Yes
2nd Subsequent Year (2023-24)	290,734.00	-3.21%	No

Explanation:
(required if Yes)

LCMSD is showing a significant reduction in Federal Revenue due to ALL of the one-time funds being distributed from ESSER I-III.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	2,736,311.68		
Budget Year (2021-22)	1,301,468.00	-52.44%	Yes
1st Subsequent Year (2022-23)	1,266,590.00	-2.68%	Yes
2nd Subsequent Year (2023-24)	1,268,664.00	0.16%	No

Explanation:
(required if Yes)

LCMSD is showing a significant reduction in Other State Revenue due to ALL of the one-time funds being distributed from Learning Loss Mitigation/CARE/In-Person/Expanded Learning.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	6,213,774.77		
Budget Year (2021-22)	6,370,810.00	2.53%	No
1st Subsequent Year (2022-23)	6,553,527.00	2.87%	Yes
2nd Subsequent Year (2023-24)	6,745,129.00	2.92%	No

Explanation:
(required if Yes)

LCMSD is anticipating that rentals/leases/summer school agreements will return to Prior COVID-19 pandemic levels.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	847,663.09		
Budget Year (2021-22)	357,830.00	-57.79%	Yes
1st Subsequent Year (2022-23)	475,322.00	32.83%	Yes
2nd Subsequent Year (2023-24)	442,370.00	-6.93%	Yes

Explanation:
(required if Yes)

LCMSD is showing a significant reduction in Other State and Federal expenditures due to ALL of the one-time funds expenditures associated with from Learning Loss Mitigation/CARE/In-Person/Expanded Learning/ESSER I-III funds.

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

First Prior Year (2020-21)	2,450,943.50		
Budget Year (2021-22)	2,069,039.00	-15.58%	Yes
1st Subsequent Year (2022-23)	2,035,362.00	-1.63%	Yes
2nd Subsequent Year (2023-24)	2,048,803.00	0.66%	No

Explanation:
(required if Yes)

LCMSD is showing a significant reduction in Other State and Federal expenditures due to ALL of the one-time funds expenditures associated with from Learning Loss Mitigation/CARE/In-Person/Expanded Learning/ESSER I-III funds.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	9,943,261.45		
Budget Year (2021-22)	8,369,389.00	-15.83%	Not Met
1st Subsequent Year (2022-23)	8,120,480.00	-2.97%	Not Met
2nd Subsequent Year (2023-24)	8,304,527.00	2.27%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	3,298,606.59		
Budget Year (2021-22)	2,426,869.00	-26.43%	Not Met
1st Subsequent Year (2022-23)	2,510,684.00	3.45%	Not Met
2nd Subsequent Year (2023-24)	2,491,173.00	-0.78%	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)

LCMSD is showing a significant reduction in Federal Revenue due to ALL of the one-time funds being distributed from ESSER I-III.

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

LCMSD is showing a significant reduction in Other State Revenue due to ALL of the one-time funds being distributed from Learning Loss Mitigation/CARE/In-Person/Expanded Learning.

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

LCMSD is anticipating that rentals/leases/summer school agreements will return to Prior COVID-19 pandemic levels.

- 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)

LCMSD is showing a significant reduction in Other State and Federal expenditures due to ALL of the one-time funds expenditures associated with from Learning Loss Mitigation/CARE/In-Person/Expanded Learning/ESSER I-III funds.

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

LCMSD is showing a significant reduction in Other State and Federal expenditures due to ALL of the one-time funds expenditures associated with from Learning Loss Mitigation/CARE/In-Person/Expanded Learning/ESSER I-III funds.

7. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Per SB 98 and SB 820 of 2020, resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690 are excluded from the total general fund expenditures calculation.

DATA ENTRY: Click the appropriate Yes or No button for special education local plan area (SELPA) administrative units (AUs); all other data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)
- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- c. Net Budgeted Expenditures and Other Financing Uses

20,738,426.00			
0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
20,738,426.00	622,152.78	647,049.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

- ☐ Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
- ☐ 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 reserves¹ as a percentage of total expenditures and other financing uses² in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,266,555.36	2,294,290.95	3,912,648.18
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(0.12)	(0.12)
e. Available Reserves (Lines 1a through 1d)	1,266,555.36	2,294,290.83	3,912,648.06
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	21,320,053.15	20,388,829.18	21,663,730.16
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)	21,320,053.15	20,388,829.18	21,663,730.16
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.9%	11.3%	18.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.0%	3.8%	6.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	(241,835.30)	14,180,163.36	1.7%	Met
Second Prior Year (2019-20)	990,969.79	13,511,256.92	N/A	Met
First Prior Year (2020-21)	1,718,357.23	12,903,886.57	N/A	Met
Budget Year (2021-22) (Information only)	196,151.00	14,357,441.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2018-19)	1,539,423.00	1,546,156.46	N/A		Met
Second Prior Year (2019-20)	1,330,017.00	1,304,321.16	1.9%		Not Met
First Prior Year (2020-21)	1,400,029.39	2,295,290.95	N/A		Met
Budget Year (2021-22) (Information only)	4,013,648.18				

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

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

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

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

Explanation:
(required if NOT met)

LCMSD beginning fund balance was off slightly due to the unanticipated to flipping back to LCFF. Funds were impacted due to ERAF, deferrals and LCFF calculations.

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4; Subsequent Years, Form MYP, Line F2, if available.)	1,291	1,291	1,291
District's Reserve Standard Percentage Level:	3%	3%	3%

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:

No

- a. Enter the name(s) of the SELPA(s):

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (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)	21,756,550.00	22,780,345.00	23,115,318.78
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	21,756,550.00	22,780,345.00	23,115,318.78
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	652,696.50	683,410.35	693,459.56
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	652,696.50	683,410.35	693,459.56

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	0.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,108,799.18	3,340,060.18	2,527,050.18
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)	(0.12)	(181,059.22)	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)	4,108,799.06	3,159,000.96	2,527,050.18
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.89%	13.87%	10.93%
District's Reserve Standard (Section 10B, Line 7):	652,696.50	683,410.35	693,459.56
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

PERB filing against LCMSD by the District's local CTA group. The costs of the litigation would equate to additional compensations to several teachers OR require the District to hire additional staff. Costs could range between \$200K-300K.

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?

No

- 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?

No

- 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)?

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(3,298,934.45)			
Budget Year (2021-22)	(3,501,638.00)	202,703.55	6.1%	Met
1st Subsequent Year (2022-23)	(3,911,538.00)	409,900.00	11.7%	Not Met
2nd Subsequent Year (2023-24)	(3,910,577.00)	(961.00)	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	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

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

Due to one-time anticipated costs in special program/special education in 2022-23.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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	27	51-8xxx/9xxx	51-7xxx	47,175,013
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				47,175,013

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	3,836,656	3,926,130	4,017,515	4,097,865
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	3,836,656	3,926,130	4,017,515	4,097,865

Has total annual payment increased over prior year (2020-21)?

Yes

Yes

Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General Obligation Bonds are paid with taxes levied by the County of Marin (Treasurer's Office) each year and do not impact the District's general fund.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

57A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

189,368.00

b. OPEB plan(s) fiduciary net position (if applicable)

189,368.00

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

0.00

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

Actuarial

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

Jun 30, 2021

5. OPEB Contributions

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

58,502.00

35,896.00

35,896.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

58,502.00

35,896.00

35,896.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

58,502.00

35,896.00

35,896.00

d. Number of retirees receiving OPEB benefits

14

14

14

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

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

1.

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

No

2.

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	90.4	88.8	86.8	86.8

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

May 12, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

May 12, 2021

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

Yes

If Yes, date of budget revision board adoption:

Jun 02, 2021

4. Period covered by the agreement:

Begin Date:

Jul 01, 2020

End Date:

Jun 30, 2023

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

2.5%

Multiyear Agreement

Total cost of salary settlement

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

2.3%

323,293
2.3%

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

--

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

- 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)
Yes	Yes	Yes
17,236	18,509	19,989
63.0%	61.0%	58.0%
37.0%	39.0%	44.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Yes		
\$500/member	\$250/member	

Increase in H & W benefits cap per the approved TA, New cap amounts are \$11,000 in 2021-22 and \$11,250 in 2022-23.

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)
Yes	Yes	Yes

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)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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	34.7	34.7	34.7	34.7

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.

Yes

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:

May 12, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

May 12, 2021

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

Yes

If Yes, date of budget revision board adoption:

Jun 02, 2021

4. Period covered by the agreement:

Begin Date:

Jul 01, 2020

End Date:

Jun 30, 2023

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

0

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

52,679

53,864

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

2.3%

2.3%

0.0%

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)
Yes	Yes	Yes
17,236	18,509	19,989
63.0%	61.0%	56.0%
37.0%	39.0%	44.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

Yes		
\$500/member	\$250/member	

Increase in H & W benefits cap per the approved TA, New cap amounts are \$11,000 in 2021-22 and \$11,250 in 2022-23.

Classified (Non-management) Step and Column Adjustments

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

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

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)
Yes	Yes	Yes
Yes	Yes	Yes

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.):

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	14.4	14.4	14.4	14.4

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

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
2.3%	2.3%	2.3%

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
17,236	18,509	19,989
63.0%	61.0%	56.0%
37.0%	39.0%	44.0%

**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)
Yes	Yes	Yes

**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)
Yes	Yes	Yes

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 03, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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)

Yes

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

No

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?

No

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

No

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

No

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)

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

2021-2022 BUDGET ADOPTION

2021-2022 BUDGET ADOPTION TECHNICAL REVIEW CHECK LIST



SACS2021 Financial Reporting Software - 2021.1.0
5/26/2021 4:20:44 PM

21-65367-0000000

July 1 Budget
2020-21 Estimated Actuals
Technical Review Checks

Larkspur-Corte Madera

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

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		
01	7422	0	0000	0000	9740		233,736.00

Explanation: Coding combination will be corrected during the close-out process of the District's 2020-21 budget and 2021-22 First Interim Budget.

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	0000	8311	-9,979.75

Explanation: Negative ending balances will be corrected during the 2020-2021 close-out process.

01	0000	9290	-48,506.00
----	------	------	------------

Explanation: Negative ending balances will be corrected during the 2020-2021 close-out process.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021 Financial Reporting Software - 2021.1.0
5/26/2021 4:21:16 PM

21-65367-0000000

July 1 Budget
2021-22 Budget
Technical Review Checks

Larkspur-Corte Madera

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

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT						RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB			
01	7422	0	0000	0000	9791	7422	9791	233,736.00

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

LARKSPUR-CORTE MADERA SCHOOL DISTRICT
MULTI-YEAR PROJECTIONS
2020-21 thru 2023-24

2020-21 to 2022-23					BUDGET REVISED BASED ON CURRENT REV/EXP.					COLA AT 5.07% (2.31% + 1.70%)					COLA AT 2.48%					COLA AT 3.11%					COLA AT 3.54 %				
2020-21 Working Budget As of 5/4/2021 BASE MODEL WITHOUT ONE-TIME FUNDING					2020-21					2021-22					2022-23					2023-24					2024-25 1/0/1900				
Description					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
A. REVENUES & OTHER FINANCING SOURCES					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
1. LCFF Entitlement Sources					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
a. State Aid (including PY categorical programs)					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
b. EPA					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
c. Property Taxes					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
d. Total LCFF Entitlement Sources					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
2. Federal Revenues					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
3. Other State Revenues					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
a. STRS On-Behalf					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
4. Other Local Revenues					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
5. Other Financing Sources (contribution)					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
6. Foundation Revenues					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
TOTAL PROJECTED REVENUE (Aid thru A6)					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
B. EXPENDITURES AND OTHER FINANCING USES					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
1. Certificated Salaries					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
a. Base Salaries/Step & Column Adjustments					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
b. Step & Column Adjustment (Included in base for current year)					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
c. Cost-of-Living Adjustment					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
d. Other Adjustments (Stipends, Subs, Extra Duty)					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
e. Other Adjustments (Additions/Reductions)					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
f. Total Certificated Salaries (Sum lines B1a-B1b)					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
2. Classified Salaries					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
a. Base Salaries					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
b. Other Adjustments (Stipends, Subs, Extra Duty)					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
c. Other Adjustments (Additions/Reductions)					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
d. Total Classified Salaries (Sum lines B2a-B2b)					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
3. Employee Benefits					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
a. STRS On-Behalf					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
4. Books and Supplies					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
5. Services, Other Operating Expenses					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
6. Capital Outlay					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
7. Other Outgo					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
8. Direct Support/Indirect Costs					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
9. Other Financing Uses (Def. Maint./Cafeteria/MCOE/Spec Ed.)					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
10. Net Estimated Adjustments to 10/19 at close					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
11. TOTAL PROJECTED EXPENDITURES (B1-B9)					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
C. NET INCREASE/(DECREASE) IN FUND BALANCE					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
D. FUND BALANCE					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
1. Est. Beginning Fund Balance (Form 011, line F1e)*					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
2. Ending Fund Balance (Sum lines C and D1)					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
E. AVAILABLE RESERVES					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
1. General Fund (Unrestricted); Commitments					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
a. Revolving Cash					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
b. Designated for Economic Uncertainties (6%)					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
c. Restricted					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
d. Special Ed (20-21) thru (23-24)					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				
e. Undesignated/Undistributed Amount					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget					2020-21 Working Budget				

2021-22 Budget Adoption Reserves

LARKSPUR-CORTE MADERA SCHOOL DISTRICT: 21-65367

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.

		2021-22
Total General Fund Expenditures & Other Uses		\$ 21,756,551
Minimum Reserve requirement	3%	\$ 652,697
General Fund Combined Ending Fund Balance		\$ 4,306,699
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ 1,000
Restricted		\$ -
Committed		\$ 100,000
Assigned: 3% Board Policy of Reserve Level		\$ 652,697
Reserve for economic uncertainties		\$ -
Unassigned and Unappropriated		\$ -
Subtotal Assigned, Unassigned & Unappropriated		\$ 652,697
Total Components of ending balance		\$ 753,697
		FALSE
Assigned & Unassigned balances above the minimum reserve requirement		\$ -

Statement of Reasons	
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:	
	<i>Protection against future economic downturn/meeting cashflow needs included in payroll</i>
	<i>Curriculum adoption</i>
	<i>Declining Enrollment</i>
	<i>Expiration of Proposition 30/55 Revenues</i>
	<i>High cost special education students/residential and NPS placement</i>
	<i>Maintaining a AAA credit rating/maintaining sound financial policies</i>
	<i>Cash Flow</i>
	<i>Unanticipated Increased Operational Expenses</i>
	<i>Unanticipated Expenditures related to COVID-19</i>

The Marin Common Message

May Revision 2021

MARIN COUNTY OFFICE OF EDUCATION

Table of Contents

Key Guidance	3
Significant Changes Since Second Interim Report	3
Independent Study Requirements	4
Federal and State Funds	5
Planning Factors for 2021-22 and Multi-Year Projections (MYPs).....	9
Local Control Funding Formula	10
Local Control Accountability Plan	10
Early Childhood Education	11
Special Education	13
Cash Flow / Deferrals	13
Reserves / Reserve Cap.....	14
Negotiations.....	15
New One-Time Funding Proposals.....	16
Summary	17
Appendix A – Apportionment Deferrals Chart.....	18
Appendix B – Accounting for One-Time Funds	19

Key Guidance

This edition of the Common Message is intended to provide information and guidance to assist local educational agencies (LEAs) in developing 2021-22 adopted budgets and the associated multi-year projection (MYP). It contains information related to the Governor's May Revision Budget Proposal. This version of the Common Message primarily addresses changes from the Governor's January Budget Proposal as well as items considered essential for LEAs to include in their budgets and MYP.

The Governor's May Revision is reflective of a strong economic turnaround, projecting unprecedented funding for K-12 public education. This budget provides for a super cost-of-living adjustment (COLA) and several one-time funding opportunities, with the creation of California for All Kids, a roadmap to address the gaps in early education, school nutrition, teacher support, class size, broadband access, and wraparound services.

Significant Changes Since Second Interim Report

Prop. 98 funding is estimated to be \$93.7 billion for 2021-22.

The Local Control Funding Formula (LCFF) COLA for 2021-22 is projected at 1.7%, compounded with the deferred 2020-21 COLA of 2.31%, which equates to a 4.05% COLA. Additional support to alleviate fiscal pressures on LEAs is being proposed, and the May Revision includes \$520 million Prop. 98 funding for an additional 1.0% increase to the LCFF base. This proposal is only for the LCFF and calculates to a super COLA of 5.07%.

The Governor's budget continues to propose paying off most of the K-12 cash deferrals, leaving an ongoing K-12 deferral balance of \$2.6 billion from June 2022 to July 2022.

Special Education is projected to be funded with the compounded COLA at 4.05% but not the augmentation in the LCFF proposal. LCFF and Special Education are the only state funded programs to receive both the 2020-21 and 2021-22 COLAs.

Also included in the May Revision are one-time funding proposals for the following programs:

- Reopening of Schools
- Expanded Learning Time
- Universal Transitional Kindergarten Planning Grant
- Community Schools
- Comprehensive Student Supports
- Educator Preparation, Retention and Training
- Child Nutrition
- Broadband

Independent Study Requirements

The Governor proposed in his May Budget Revision to amend Education Code Sections 51745, 51747, 51747.3, and 51747.5 of Article 5.5, Independent Study (51745-51749.6).

For LEAs to offer virtual learning in the upcoming school year, they must adhere to Independent Study (IS) requirements, as distance learning authorities under Senate Bill 98 (Ch. 96, Stats. 2020) expire on June 30, 2021. The May Revision leaves intact most of IS existing law, including the permissive nature of whether to offer IS at all, but makes several important changes that affect both existing IS programs and virtual learning programs that succeed SB 98.

Educational opportunities offered through IS may now include (among the list of statutory reasons provided): “Upon determination of a parent/guardian, individualized study for pupils who[se] health would be put at-risk by in-person instruction.” Education Code Section 51745(c).

The May Revision proposes various changes to an LEA’s IS policy and student agreements, which are summarized here:

- Daily live interaction for all pupils. EC Section 51747(e).
- Weekly synchronous interaction for all pupils. EC Section 51747(e).
- Allowing electronic signatures and record keeping to reduce paperwork time and increase learning time. EC Section 51747(g)(8)(E).
- Content aligned to grade-level standards. EC Section 51747(c).
- Procedures for tiered reengagement strategies, including outreach and parental engagement for absent students. EC Section 51747(d), (g)(1).
- A plan to return students to in-person instruction expeditiously at the request of their parents. EC Section 51747(f).
- Ensuring students have the technology and connectivity to participate in the education program and assignments. EC Section 51747(d), (g)(3).
- Identification of supports to be provided to students who are struggling or who have unique needs, as specified. EC Section 51747(d), (g)(7).
- Each LEA shall document daily participation for each pupil on each school day, in whole or in part, for which IS is provided. A pupil who does not participate in IS on a school day shall be documented as absent for that school day. EC Section 51747.5(c)
- Each LEA shall ensure that a weekly engagement record is completed for each pupil documenting synchronous or asynchronous instruction for each whole or partial day of IS, verifying daily participation and tracking assignments. EC Section 51747.5(d)
- For purposes of compliance with subdivisions (c) and (d), by September 1, 2021, the California Department of Education shall provide LEAs with a digital form for reporting daily participation and weekly engagement that minimizes workload associated with collecting and reporting this information for teachers and LEAs. EC Section 51747.5(e)
- Written agreements may be signed using a digital signature. EC Section 51747(8)(E)

Federal and State Funds

Elementary and Secondary School Emergency Relief (ESSER III) Fund

The American Rescue Plan (ARP) allocated \$122 billion to the ESSER III fund nationwide to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students. For additional information refer to the fact sheets available on the U.S. Department of Education's website:

https://oese.ed.gov/files/2021/03/FINAL_ARP-ESSER-Methodology-and-Table.pdf

https://oese.ed.gov/files/2021/03/FINAL_ARP-ESSER-FACT-SHEET.pdf

- California will receive \$15 billion of these funds and can reserve up to 10%, with a requirement of 7.5% of total state funding for allocation as follows: 5% for interventions to address learning loss, 1% for summer enrichment programs, 1% for comprehensive after-school programs, and one-half of 1.0% for administration.
- A total of \$13.6 billion (90% of the state's allocation) to be appropriated by the Governor to LEAs in proportion to the amount of Title I, Part A funds each LEA received in fiscal year 2020-21. LEAs may use these funds to support coronavirus response activities, similar to ESSER II, back to March 13, 2020. These funds must be obligated by September 30, 2024. The California Department of Education (CDE) is developing further guidance on these funds.
 - LEAs are required to use at least 20% of ESSER III funds for learning loss mitigation by implementing evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive after-school programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups.
- In order to receive an allocation of ESSER III funds, LEAs must apply for funding by submitting the ESSER III Legal Assurances. A link to the web application will be made available on the ARP Act Funding web page at <https://www.cde.ca.gov/fg/cr/arpact.asp>. The CDE anticipates that the ESSER III Legal Assurances will be made available on CDE's ARP Act Funding web page between June 1 and June 7.
- Within 30 days of submitting ESSER III Legal Assurances LEAs must adopt a Safe Return to In-Person Instruction and Continuity of Services (Safe Return) Plan. The Safe Return Plan is a requirement of the ARP Act, and all associated requirements must be fulfilled within 30 days of a LEA submitting ESSER III Legal Assurances. Additional information concerning the requirements of the Safe Return Plan, including a template to assist LEAs in meeting the federal requirements will be made available on CDE's ARP Act Funding web page at <https://www.cde.ca.gov/fg/cr/arpact.asp> between June 1 and June 7.

- The Safe Return Plan must be posted to the LEA's website. Before posting the plan, LEAs must seek public comment on it.
- The ARP includes a separate program of Emergency Assistance for Non-Public Schools (EANS) administered by the state. Consequently, LEAs do not provide equitable services under ESSER III provisions.

Governor's Emergency Education Relief (GEER II) Fund

The Coronavirus Response and Relief Supplemental Appropriations Act allocated \$4 billion to the GEER fund nationwide. For additional information, refer to the fact sheets available on the U.S. Department of Education website:

https://oese.ed.gov/files/2021/01/FINAL_GEERII_EANS-Methodology_Table_1.8.21.pdf

https://oese.ed.gov/files/2021/01/FINAL_-GEER_FactSheet_1.8.211.pdf

- California will receive \$341.4 million of these funds.
- A total of \$154 million is to be appropriated by the Governor (through the budget process) for any education purpose (for early education through higher education) related to COVID relief back to March 13, 2020. Funds must be obligated by September 30, 2023.
- The remaining \$187.4 million is to assist nonprofit nonpublic schools through the EANS program. The Governor applies for these funds separately from the rest of GEER II.
 - EANS replaces the equitable services requirement found in GEER I, and as such, there is no equitable services requirement for GEER II.

In-Person Instruction and Expanded Learning Opportunities Grants

The Legislature provided \$6.6 billion in the Assembly Bill 86 COVID-19 relief package, including \$2 billion for In-Person Instruction (IPI) grants and \$4.6 billion for Expanded Learning Opportunities (ELO) grants. Governor Newsom signed AB 86 on March 5, 2021.

Estimated allocations were calculated using 2020-21 P-1 and preliminary CALPADS Fall 1 data and will be the basis for the May apportionment. A final recalculated apportionment will occur in early August based on 2020-21 P-2 and final CALPADS Fall 1 data, along with IPI reductions. Both IPI and ELO funds are available for expenditure through August 31, 2022, with a report of final expenditures due to the CDE by December 1, 2022. Please see [CDE's AB86 webpage](#) for funding formulas, estimated allocations, and other useful information.

In-Person Instruction (IPI) Grants

IPI grants are available to school districts, county offices of education (COEs), and classroom-based charter schools and are funded based on a proportionate share of each LEA's LCFF entitlement. To be eligible for full funding, LEAs must offer in-person instruction, as defined in Education Code Section 43520.5, including hybrid models, by April 1, 2021, for specified student groups. Hybrid models may offer fewer than five (5) days per week of in-person instruction, provided that LEAs are offering in-person instruction to the greatest extent possible.

- Funds are allocated proportionally based on each LEA's LCFF entitlement as of the 2020-21 P-2 apportionment certification.
- IPI grants will be reduced by 1% for each calendared instructional day that an LEA does not offer in-person instruction for all required groups. IPI grants will be forfeited if an LEA does not offer in-person instruction for all required groups by May 15, 2021, or if in-person instruction is not offered continuously through the end of the scheduled 2020-21 school year, unless otherwise ordered by a state or local health officer.
- IPI grants may be used for any purpose consistent with providing in-person instruction for any pupil participating in in-person instruction including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.
- LEAs must complete a certification form by June 1, 2021, to verify compliance with the eligibility requirements for the IPI grant. The form can be found at:
<https://www.cde.ca.gov/ls/he/hn/documents/leacertformcontents.docx>

Expanded Learning Opportunities (ELO) Grants

ELO grants are available to school districts, COEs, charter schools, and state special schools and are funded based on three calculations: homeless pupil enrollment X \$1,000, state special schools ADA X \$725, and remaining funds on a proportionate share of each LEA's LCFF entitlement.

To be eligible for funding, LEAs must implement a learning recovery program that, at a minimum, provides supplemental instruction, support for social and emotional well-being, and, to the maximum extent permissible under the guidelines of the United States Department of Agriculture, meals and snacks to specified student groups, as defined in Education Code Section 43522, who have faced adverse learning and social-emotional circumstances.

ELO grants shall be expended only for any of the following seven (7) purposes: extending instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff.

The following fiscal requirements apply to the ELO grant. Adherence to these requirements will be monitored through the annual audit process.

- The LEA must use at least 85% of its apportionment for expenditures related to providing in-person services in any of the seven purposes mentioned above.
- The LEA must use at least 10% of the funding that is received based on LCFF entitlement to hire paraprofessionals to provide supplemental instruction and support through the duration of this program, with a priority for full-time paraprofessionals. The supplemental instruction and support provided by the paraprofessionals must be prioritized for English learners and students with disabilities. Funds expended to hire paraprofessionals count toward the LEA's requirement to spend at least 85% of its apportionment to provide in-person services.
- An LEA may use up to 15% of its apportionment to increase or improve services for students participating in distance learning or to support activities intended to prepare the LEA for in-person instruction, before in-person instructional services are offered.

LEAs must complete the Expanded Learning Opportunities Grant Plan as a condition for receiving an ELO grant. The plan must be adopted by the local governing board or body of the LEA at a public meeting on or before June 1, 2021, and must be submitted to the COE, the CDE, or the chartering authority within five (5) days of adoption, as applicable. The plan template can be found here:

<https://www.cde.ca.gov/ls/he/hn/documents/explearnoppgrtemp.docx>

LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and leverage existing behavioral health partnerships and Medi-Cal billing options, in the design and implementation of services.

Planning Factors for 2021-22 and Multi-Year Projections (MYPs)

Key planning factors for LEAs to incorporate into their 2021-22 budget and multi-year projections are listed below and are based on the latest information available.

Planning Factor	2021-22	2022-23	2023-24
Statutory COLA (LCFF and SPED Base Rate)	1.70%	2.48%	3.11%
2020-21 COLA (LCFF and SPED Base Rate)	2.31%	0.00%	0.00%
Super COLA Augmentation (LCFF)	1.00%	0.00%	0.00%
Funded LCFF COLA	5.07%	2.48%	3.11%
STRS Employer Rates	16.92%	19.10%	19.10%
PERS Employer Rates	22.91%	26.10%	27.10%
State Unemployment Insurance	1.23%	0.90%	0.30%
Lottery – Unrestricted per ADA	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49
Mandated Block Grant for Districts			
K-8 per ADA	\$32.79	\$33.60	\$34.64
9-12 per ADA	\$63.17	\$64.74	\$66.75
Mandated Block Grant for Charters			
K-8 per ADA	\$17.21	\$17.64	\$18.19
9-12 per ADA	\$47.84	\$49.03	\$50.55
State Preschool (CSPP) Part-Day Daily Reimbursement Rate	\$31.40	\$32.18	\$33.18
State Preschool (CSPP) Full-Day Daily Reimbursement Rate	\$50.70	\$51.96	\$53.73
General Child Care (CTTR) Daily Reimbursement Rate	\$50.38	\$51.63	\$53.24
Routine Restricted Maintenance Account <i>(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)</i>	3%	3%	3%

Local Control Funding Formula

The Governor is proposing a super COLA of 5.07% for the LCFF for 2021-22, adding 1.0% to a compound COLA of 4.05% derived from the unfunded 2020-21 statutory COLA of 2.31% and an estimated 1.7% statutory COLA for 2021-22.

Traditional attendance accounting returns in 2021-22, and school districts with declining enrollment will be able to take advantage of the prior year ADA guarantee. For most school districts, 2020-21 ADA that becomes the prior year, is, in fact, 2019-20 ADA. Districts should nonetheless monitor enrollment carefully because the additional cushion in 2021-22 is offset by the recognition of two years' ADA decline in 2022-23. Charter schools are not afforded the prior year guarantee and will be funded on current year ADA beginning in 2021-22.

The May Revision includes a proposal to increase the concentration grant component of the LCFF from 50% to 65% of the adjusted base LCFF grant at an estimated ongoing cost of \$1.1 billion. The additional funds are intended to allow these LEAs to increase the number of staff providing direct services. The recently released LCFF Calculator has been updated to allow the user to override the pre-populated 50% factor with 65%. Most LEAs will need to complete their Local Control and Accountability Plan (LCAP) and take it to public hearing prior to the state budget being approved. Those LEAs that generate concentration grant funding should identify the increased funding this proposal would represent and what it would mean in terms of direct services staffing. By identifying the difference, the LEA could include the additional actions or services in their LCAP as conditional on approval of the proposal.

LEAs are encouraged to develop multiple scenarios using the LCFF COLA planning factors as best case. LEAs that are prepared for both best- and worst-case budgets in the future are better able to weather economic uncertainty.

Local Control Accountability Plan

By June 30, 2021, LEAs will need to adopt an LCAP using the LCAP template and expenditures tables that were approved in January 2020 but later suspended for the 2020-21 year. The components of the LCAP for the 2021-22 LCAP year must be posted as one document assembled in the following order:

- LCFF Budget Overview for Parents
- Annual Update with instructions
- LCAP Template (including)
 - Plan Summary
 - Stakeholder Engagement
 - Goals and Actions
 - Increased or Improved Services for Foster Youth, English Learners, and Low-Income Students
 - Expenditure Tables
 - LCAP Instructions

The May Revision trailer bill continues to propose language that will require LEAs to include in their LCAPs a calculation of any estimated shortfall in meeting their increased or improved services requirement for the “annual update” year. This shortfall could include a quantitative shortfall – e.g., estimated actual expenditures are less than budgeted expenditures – and/or a qualitative shortfall – estimated improvement in a service was less than the planned improvement. The calculated amount of this shortfall would then become an added increased and improved services requirement in the LCAP year. These changes, if adopted, would be effective for LCAPs adopted in June 2022.

Districts will want to be particularly thoughtful about how they present and budget for services meeting the increased and improved services requirement in the LCAP, and track implementation closely throughout the year, to avoid being surprised by a large carryover requirement at the end of 2021-22. This may be particularly challenging given the large quantities of one-time funding that districts are receiving from state and federal sources.

Furthermore, because of the proposed new carryover requirements, it will be critical that the LCAP calculations of supplemental and concentration grant funding, and the corresponding increased and improved services percentage, match the actual district entitlements based on the adopted state budget. This means if a district adopts a budget based on lower entitlements (e.g., the January COLA estimate), LEAs may be required to have the governing board adopt a 45-day budget and a corresponding update to the LCAP, and to submit these documents to their county office for approval.

Early Childhood Education

The May Revision contains some significant policy and program changes to early learning and care that are in line with the master plan published in 2020. Changes relevant to LEAs are listed below.

Cost-of-Living Adjustments (COLA)

A 1.7% COLA is provided for State Preschool Programs and early care and education programs.

Universal Transitional Kindergarten (UTK)

To provide access to free, high-quality, inclusive pre-kindergarten education for all children, the May Revision proposes a series of investments beginning in 2022-23 to incrementally establish universal transitional kindergarten, creating a “14th grade” of public education by 2024-25.

UTK would be phased in over four years, with LEAs able to use 2021-22 for planning and infrastructure development and additional access for 4-year-olds, increased in increments of three (3) months of age per year from 2022-23 through 2024-25, when all four (4)-year-olds would be eligible.

Costs of this plan are anticipated to be approximately \$900 million general fund in 2022-23, growing to \$2.7 billion in 2024-25 (the Prop. 98 guarantee would be “rebenched” to draw down general fund for the costs of new enrollment in each year of increased investment).

This program allocates \$250 million of one-time Prop. 98 dollars in fiscal year 2021-22 for LEAs to create or expand TK programs. Allowable uses of these funds include costs for planning, hiring, training, classroom materials, and supplies. Funding will be awarded to LEAs based on kindergarten (excluding TK) ADA reported in 2019-20.

In addition, the Kindergarten Facilities Grant Program has been expanded to include transitional kindergarten to accommodate the additional capacity needed to offer or expand enrollment in a TK program. As a condition of receipt of funds, an applicant school district must pass a resolution at a public governing board meeting stating the district’s intent to offer or expand enrollment in a TK program.

The May Revision also proposes \$380 million Prop. 98 general fund in 2022-23, growing to \$740 million in 2024-25, to provide one additional certificated or classified staff person in each TK classroom. For many classrooms, this will reduce adult-to-child ratios from 1:24 to 1:12.

\$10 million one-time general fund is provided for the CDE to update the Preschool Learning Foundations, the recommended learning standards for preschool and TK, to reflect the most recent research on early childhood development and provide comprehensive resources for pre-kindergarten teachers.

State Preschool Program (CSPP)

The May Revision maintains the level of funding available for the State Preschool Program. The Administration will develop a comprehensive plan for implementation in 2022-23 to support existing State Preschool Program providers to maintain their contracts while transitioning to serve younger children, in alignment with the Master Plan for Early Learning and Care, to ensure all eligible three (3)-year-olds have access to high-quality early learning.

Special Education

The 2021-22 May Revision budget proposals for Special Education build on funding augmentations implemented over the past two years.

The May Revision proposes applying a compounded COLA of 4.05%, reflecting the previously suspended 2020-21 COLA and the now final 2021-22 statutory COLA of 1.7% to the base Special Education funding formula. This increase results in a Special Education base rate of \$650.31 for 2021-22 – still below Marin SELPA's funding rate of \$727.55 which means the SELPA will be flat funded for 2021-22.

\$300 million in ongoing Prop. 98 funding for the Special Education Early Intervention Grant is proposed to supplement existing resources, increase the availability of evidence-based services and support school readiness for infants, toddlers, and preschoolers, with a focus on inclusive settings. These funds are restricted and will be allocated to the LEA of residence based on the number of preschool children with exceptional needs using Fall 1 Census data.

One-time American Rescue Plan Act funds of \$277.7 million are proposed to supplement existing IDEA funds that are to be distributed via the IDEA permanent formula. In addition, the May Revision proposes IDEA allocations of \$15 million to provide technical support to LEAs for developing and administering IEPs and for assisting with assessing the pandemic impacts on students with disabilities, \$2.3 million to assist CDE in addressing special education complaints and court-ordered monitoring and \$1.2 million to improve coordination between CDE, the state Department of Developmental Services and LEAs regarding infant to preschool transition and to promote inclusion best practices. Finally, out-of-home care funding is to remain frozen one additional year, through 2021-22 with the only increase the application of the Compound COLA.

Cash Flow / Deferrals

The proposed cash deferral for fiscal year 2021-22 remains as a 100% deferral of the June 2022 apportionment. The amount to be deferred from June 2022 and to be issued by July 15, 2022, is now estimated at \$2.6 billion (previously \$3.7 billion). This cash deferral is deemed to be general fund revenues appropriated to LEAs for the prior fiscal year (2021-22) even though it will be received in the 2022-23 fiscal year.

The cash deferral amounts from 2020-21 remain on schedule to be paid in the fall of 2021-22:

- From February 2021 to November 2021 \$1.54 billion
- From March 2021 to October 2021 \$2.38 billion
- From April 2021 to September 2021 \$2.38 billion
- From May 2021 to August 2021 \$2.38 billion
- From June 2021 to July 2021 \$2.38 billion

The proposal includes the opportunity for LEAs to submit applications for an exemption to the June 2022 to July 2022 cash deferral. Up to \$100 million is authorized for approval by the Finance

Director to be drawn in June. The LEA must have exhausted all internal and external sources of borrowing and is subject to an application process for consideration of exemption.

Districts should prepare cash flow projections for the upcoming budget year to ensure all cash obligations can be met timely.

Reserves / Reserve Cap

COEs continue to reinforce the need for adequate reserve levels. The Government Finance Officers Association, a national organization representing federal, state, and local finance officials, recommends school districts and other local governments maintain reserves of at least two months of operating expenditures (approximately a 17% reserve) to mitigate revenue shortfalls and unanticipated expenditures. The association further recommends all governments develop a formal policy regarding their minimum reserves and consider maintaining reserves larger than 17% if revenues or expenditures are especially volatile.

Given the current health and economic volatility, it is critical that decisions about reserve levels are made thoughtfully and deliberatively. Inadequate reserves force districts to react quickly, which can cause significant disruptions to student programs and employees.

Although general fund reserves are an indicator of the cash balance, they are not the same as cash – cash is but a portion of reserves. Districts' attention should remain on maximizing the use of any one-time funds due to the restrictive nature of those funds for the 2020-21 and 2021-22 fiscal years, thereby reserving local and unrestricted funds to address the potential impact of possible deterioration of revenues in 2022-23. This deterioration could come from economic impacts as well as the anticipated "ADA cliff" when the protections of the hold harmless provisions end, or if California's K-12 public school enrollment, which precipitously declined during the pandemic, doesn't recover to pre-pandemic levels.

The Governor's January Budget proposed that deposits to the Public School System Stabilization Account (PSSSA) will be required in 2020-21 and 2021-22, bringing the projected balance to \$3 billion. Under current law, in fiscal years immediately succeeding those in which the PSSSA balance is equal to or great than 3% of the total K-12 share of the Prop. 98 guarantee, a 10% cap on school district reserves is triggered. In the May Revision the required deposit is projected to be \$4.6 billion in 2021-22; this would trigger school district reserve caps beginning in 2022-23.

SB 751 provided exemptions to the reserve cap requirements:

- Basic aid districts and districts with ADA less than 2,501 are exempt from the reserve cap requirements.
- A county superintendent of schools may grant a school district under its jurisdiction an exemption from the requirements of subdivision (a) for up to two (2) consecutive fiscal years within a three (3)-year period if the school district provides documentation indicating that extraordinary fiscal circumstances, including but not limited to

multi-year infrastructure or technology projects, substantiate the need for a combined assigned or unassigned ending general fund balance that exceeds the cap limits.

If the reserve cap is triggered, the portions of fund balance subject to the cap are the assigned and unassigned reserves in the general fund (01) and the special reserve fund for other than capital outlay (17). Any funds that are in the committed portion of the fund balance, meaning that the governing board took action to set aside the funds, are not included in the reserve cap calculation. GASB 54 defines the unrestricted components of fund balance as follows:

- Committed Fund Balance (Objects 9750 – 9769) – Amounts subject to internal constraints self-imposed by formal action of the governing board, which may be redirected in the same manner in which the original constraints were imposed.
- Assigned Fund Balance (Objects 9770 – 9788) – Amounts intended to be used for specific purposes but for which the constraints do not meet the criteria to be reported as restricted or committed.
- Unassigned Fund Balance (Objects 9789 – 9790) – Amounts not classified as restricted, committed, or assigned, which includes the reserve for economic uncertainties and any unappropriated amounts.

Districts are encouraged to designate commitments during the budget development process to adjust funds at fiscal year-end.

Negotiations

On average, 85% of a district's ongoing costs are personnel. Compensation decisions directly affect an LEA's fiscal stability. The current influx of funding, particularly one-time funds, from the state and federal government related to COVID-19 now allow LEAs a unique opportunity to expand student learning opportunities, particularly for disadvantaged students. However, these one-time funds not only mask structural deficits, but also lead to expectations of salary increases and increased pressure to expand the education workforce.

Current and future risk factors include:

- Likelihood of the COLA to cover ongoing salary increases, as well as increases in health benefit contributions, pension costs, unemployment rates, and step and column increases
- Declining enrollment
- Uncertainty of students returning to in-person instruction
- Loss of ADA hold harmless protection that was implemented during the pandemic
- Staff shortages
- Reliance on one-time funding
- Litigation costs: due process, COVID-19 exposure
- Requirements to provide more services to students in need

Maintaining stable relationships with the governing board and bargaining units is key, along with consistent dialogue on the return to base funding. Flexibility in bargaining agreements can be accomplished using options such as reopeners, single year contracts or contingency language. Risks can be diminished when LEAs follow best practices, including a structurally balanced budget and sufficient reserves.

New One-Time Funding Proposals

The May Revision includes several proposals that utilize one-time funding as outlined below.

California Community Schools Partnership Program

This program allocates \$3.0 billion in one-time Prop. 98 funding to establish new and expand existing community schools. This is a three-year competitive grant program with a plan to allocate 70% for new community schools and 30% to expand existing community schools. The grant requires a 50% match, and 25% of this required local contribution can be met with facilities usage. The application process will be determined by the Superintendent of Public Instruction and the State Board of Education by November 1, 2021.

Targeted Intervention Grant

This grant combines \$623 million of one-time Prop. 98 funding with \$2 billion from the federal trust fund for allocation to eligible LEAs in fiscal year 2021-22. Funds will be apportioned proportionally based on the 2020-21 P-2 certification. Prop. 98 funds are available for expenditure from July 1, 2021 to June 30, 2024, but federal funds may be used for costs dating back to March 13, 2020. The use of federal funds must meet the requirements of each funding source, which includes \$671 million from ESSER II, \$154 million from GEER II, \$437 million from ESSER III discretionary state level reservation, and \$753 million from ESSER III state level reservation to address learning loss. All sources of funds for this grant can be used for the following purposes:

- Targeted and research-tested interventions to support student learning
- Small-group or one-on-one high-dose tutoring from trained professionals
- Opportunities for increased instructional time
- Intensive reengagement for students and families not fully participating in educational programming
- Increased supports for unduplicated students and students with disabilities
- Pupil supports to close learning gaps and address barriers to learning

In-Person Instruction Health & Safety Grant

This grant allocates \$2 billion of one-time Prop. 98 funds in fiscal year 2021-22 based on the 2020-21 P-2 certification. The funds can be used for expenditures from July 1, 2021, to June 30, 2023. Eligible LEAs include school districts, COEs, and classroom-based charter schools, as determined by the 2020-21 P-2 certification. The funding can be used for any purpose that supports health and safety in providing in-person instruction, including, but not limited to:

- COVID-19 testing and vaccine initiatives
- Contact tracing
- Personal protective equipment
- Sanitization and cleaning supplies for facilities and school buses
- Ventilation system upgrades
- Additional space for social distancing in classrooms
- Health and safety materials and equipment
- Salaries for in-person instruction, including nurses and custodial staff

Classified Food Service Employee Training and Kitchen Infrastructure

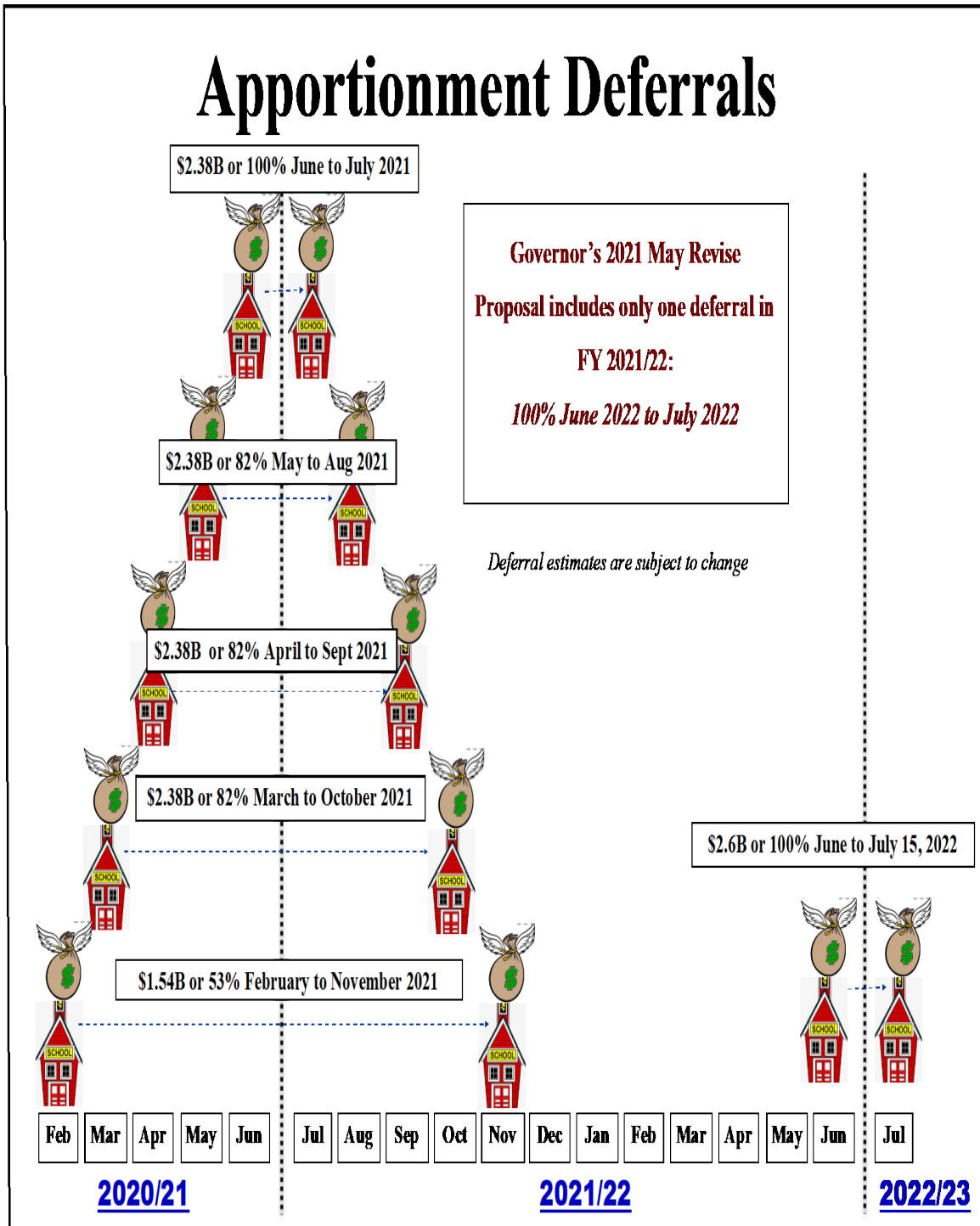
This program allocates \$100 million of one-time Prop. 98 funding for the 2021-22 fiscal year: \$80 million for kitchen infrastructure upgrades and \$20 million for training food service staff. For kitchen infrastructure, all LEAs will receive a base allocation of \$25,000, and the remainder of funds will be distributed proportionately to LEAs with at least 50% of students eligible for free and reduced-price meals. Allowable uses of these funds include cooking equipment, service equipment, refrigeration and storage, and food service transportation vehicles and equipment.

LEAs will receive their share of \$20 million for training based on their number of classified school employees in 2020-21. The minimum allocation will be \$2,000 and is to be used for food service staff to receive training on promoting nutritious foods, which includes training on food preparation, healthy food marketing, and changing the school lunchroom environment.

Summary

The Common Message is devised to assist LEAs in developing budgets and interim reports. How this information affects each LEA is unique. With this in mind, LEAs should evaluate their individual educational and financial risks. Special attention must be paid to multi-year projections and the contributing factors both within and outside the control of district decision makers. Most importantly, LEAs should focus on the potential funding cliff due to declining enrollment and its effects on the 2022-23 fiscal year. LEAs should consider preparing two sets of multi-year projection documents, one that includes the projected one-time dollars for official submission and one that excludes one-time funds, to allow the LEA to have a fiscal outlook that provides a clear view of ongoing revenue and expenditures.

Appendix A – Apportionment Deferrals Chart



Appendix B – Accounting for One-Time Funds

COVID-19 Accounting & Compliance Schedule										
Program	SB98 Learning Loss Mitigation (LLM)			SB117	Elementary & Secondary School Emergency Relief			AB86- In Person Instruction (IPI) and Expanded Learning Opportunities (ELO)		
Program Acronym	LLM	LLM	LLM	COVID-19 relief	ESSER I	ESSER II	ESSER III	IPI	ELO	ELO paras
Source	Federal	Federal	State	State	Federal	Federal	Federal	State	State	State
Funding	GEER	CRF	Prop 98	Prop 98	CARES	CRSAA	ARP	Prop 98	Prop 98	Prop 98
Spending deadline	Sep-22	May-21	Jun-21	n/a	Sep-22	Sep-23	Sep-24	Aug-22	Aug-22	Aug-22
Resource	3215	3220	7420	7388	3210	3212	3213?	7422	7425	7426
Unearned Revenue/Fund Bal	U	U	F	F	U	U	U	F	F	F
SACS Revenue Code	8290	8290	8590	8590	8290	8290	8290	8590	8590	8590
Federal requirements:										
Excess Interest earned	YES	NO			YES	YES	YES			
Private School Equitable Services	YES	NO			YES	NO	NO			
Supplement not supplant	NO	NO			NO	NO	NO			
Maintenance of Effort	YES	NO			YES	YES	YES			
NEW Maintenance of Equity	n/a	n/a			NO	NO	YES			
Indirect Costs	YES	NO			YES	YES	YES		NO	NO
Cash dependent on reporting	YES	NO			YES	YES	YES			
State requirements:										
Plan required	Learning Continuity & Attendance Plan (in place of 2020-21 LCAP)							Expanded Learning Opportunity Grant Plan Board Adoption by June 1, 2021		

COVID-19 Accounting & Timeline										
			FROM		SPENDING PERIOD THROUGH					
Resource	Program Name	Fiscal Yr	2019-20	2020-21	2020-21	2020-21	2022-23	2022-23	2023-24	2024-25
		Funding	13-Mar-20		31-May-21	30-Jun-21	31-Aug-22	30-Sep-22	9/30/2023	9/30/2024
7388	COVID-19	Prop 98								
3215	LLM	GEER								
3220	LLM	CRF								
7420	LLM	Prop 98								
3210	ESSER I	CARES								
3212	ESSER II	CRSAA								
3213?	ESSER III	ARP								
7422	IPI	Prop 98								
7425	ELO	Prop 98								
7426	ELO paras	Prop 98								
Program	SB98 Learning Loss Mitigation			SB117	Elementary & Secondary School Emergency Relief			AB86- In Person Instruction (IPI) and Expanded Learning Opportunities		
Program Acronym	LLM	LLM	LLM	COVID-19	ESSER I	ESSER II	ESSER III	IPI	ELO	ELO paras
Source	Federal	Federal	State	State	Federal	Federal	Federal	State	State	State
Funding	GEER	CRF	Prop 98	Prop 98	CARES	CRSAA	ARP	Prop 98	Prop 98	Prop 98
Spending deadline	Sep-22	May-21	Jun-21	n/a	Sep-22	Sep-23	Sep-24	Aug-22	Aug-22	Aug-22
Resource	3215	3220	7420	7388	3210	3212	3213	7422	7425	7426



Mary Jane Burke

Marin County Superintendent of Schools

Business Services Department

Business Bulletin 21-37

2021-22 Adopted Budget Submission

May 19, 2021

Please submit your district's 2021-22 Adopted Budget to the District Business Services office at the Marin County Office of Education (MCOE) within five days of the Board approval or by July 1st, whichever date is earliest. Please submit electronic files and documents, including the Reserves Disclosure (excel template has been attached to this manual) provided at the Budget Adoption Public Hearing to AB1200@marinschools.org.

The following documents have been included with this bulletin and are also available as separate documents using the hyperlinks to the secure website below:

- [2021-22 Payroll Rate Schedule](#)
- [STRS On-Behalf Estimates, 2020-21 and 2021-22](#)
- [2020-21 Funded ADA Statistical Bulletin](#)
- [Budget Download Instructions](#)

We have also attached an excel template to assist in preparing the Reserves Disclosure.

Please check the budget development page on the District Portal for the latest edition of the 2020-21 [Budget Reference Manual](#). We recommend downloading the manual to gain full access to the navigation functions and excel tools attached to the manual.

The Marin Common Message - May 2021 and accompanying Executive Summary will be provided under separate cover and will also be posted to the Budget Development webpage.

The following items are also available on the website:

- [2021-22 AB602 Fiscal Allocation Plan \(FAP\) Budget Adoption](#)
- [2021-22 Educationally Related Mental Health Services \(AB114\) FAP Budget Adoption](#)
- [2021-22 Federal Pre-school grant allocation](#)
- [2021-22 Excess Cost Estimate](#)

LCFF funding estimates will be provided to each district individually.

Please complete the budget checklist that follows (download to use as fillable form) and return to our office along with the budget adoption documents.

If you have any questions, please e-mail AB1200@marinschools.org.

Marin County Office of Education

Adopted Budget and Local Control and Accountability Plan Checklist

Note: This checklist must be completed and submitted with your Budget Adoption documents. ALL documents listed below should be submitted within five (5) days of Board approval or July 1st whichever is earliest.

School District: _____

Public Hearing Date: _____

Board Approval Date: _____

Electronic Files should be emailed to AB1200@marinschools.org:

_____ LCAP	Email Local Control and Accountability Plan in pdf format
_____ LCAP Annual Update	Email LCAP/LCP Annual Update in pdf format
_____ LCP Annual Update	Email LCP Annual Update in pdf format
_____ Budget Overview for Parents	Email Budget Overview for Parents in pdf format
_____ RESERVES	Budget Reserves disclosure provided at public hearing
_____ SACS File	Email Official Export of SACS file to AB1200@marinschools.org
_____ MYP	Email Excel workbook(s) used to develop the MYP
_____ LCFF	Email EXCEL workbook used to develop the LCFF Estimate
_____ Cash Flow	Email Cash Flow projection for 2021-22 if not using SACS CASH Form

Documents- Board Approved:

_____ LCAP	Email Local Control and Accountability Plan in pdf format
_____ Reserves	Budget Reserves disclosure provided at Public Hearing
_____ SACS Form CB	Budget Certification with Original Signatures
_____ SACS Form CC	Workers' Compensation Certification with Original Signatures
_____ TAN	Please provide Board approved TAN Request

Other Reports:

_____	Snapshot or print screen of your QCC download to show the criteria used to populate the SACS
_____	Cash reconciliations for all funds as of March 31, 2020
_____	The Narrative / budget assumptions provided to the Board for the Adopted Budget
_____	An explanation of any changes from Second Interim to the Estimated Actuals
_____	Position control spreadsheets for districts that do not use the QCC position control module.
_____	The assumptions used in preparing the MYP
_____	Narrative or worksheet linking the budget to the LCAP
_____	Any other information the District believes will be helpful.
_____	Supporting documentation of any new non-voter approved debt
_____	Please provide copies of any reports showing fiscal distress pursuant to Ed. Code 42127.6
_____	Submit the Budget Adoption packet for District-authorized charter schools.

District Contact: _____

[If you have any questions, please e-mail AB1200@marinschools.org](mailto:AB1200@marinschools.org)

Please Provide Budget Adoption Assumptions for the Current and Two (2) Out-Years

	2021-22	2022-23	2023-24
COLA:			
Property Tax Growth:			
Enrollment:			
ADA:			
STRS Rate:			
PERS Rate:			
SUI			

District Name

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 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

		2021-22
Total General Fund Expenditures & Other Uses		\$ -
Minimum Reserve requirement	4%	\$ -
General Fund Combined Ending Fund Balance		\$ -
Special Reserve Fund Ending Fund Balance		\$ -
Components of ending balance:		
Nonspendable (revolving, prepaid, etc.)		\$ -
Restricted		\$ -
Committed		\$ -
Assigned		\$ -
Reserve for economic uncertainties		\$ -
Unassigned and Unappropriated		\$ -
Subtotal Assigned, Unassigned & Unappropriated		\$ -
Total Components of ending balance		\$ -
		TRUE
Assigned & Unassigned balances above the minimum reserve requirement		\$ -

[illegible]

2021-2022 PAYROLL RATE SCHEDULE

4/21/2021

TYPE	EFFECTIVE DATE	EMPLOYEE	EMPLOYER	REMARKS
OASDI	1/1/2021	6.20%	6.20%	of Maximum Earnings \$142,800
MEDICARE	1/1/2021	1.45%	1.45%	of all Earnings - No earnings limit
Additional Medicare Tax	1/1/2021	0.90%	n/a	on earnings above \$200,000
CalPERS "Classic" (2% @ 55)	7/1/2021	7.00%	22.91%	of the retirement gross (creditable earnings), capped at \$290,000/calendar year
CalPERS "PEPRA" (2% @ 62)	7/1/2021	7.00%	22.91%	of the pensionable compensation, capped at \$128,059/calendar year
CalPERS Retiree Limitations	7/1/2021	n/a	n/a	Temporary work not to exceed 960 hrs/fiscal year. Requires 180-day sit-out period before return to work
CalSTRS "Classic" (2% @ 60)	7/1/2021	10.25%	16.92%**	of the retirement gross (creditable earnings), capped at \$290,000/fiscal year
CalSTRS "PEPRA" (2% @ 62)	7/1/2021	10.205%	16.92%**	of the pensionable compensation, capped at \$151,837 for fiscal year 20-21
CalSTRS Reduced Workload	7/1/2021	10.25%	16.92%**	of the full time pay rate
CalSTRS DBS "Classic" (2% @ 60)	7/1/2021	8.00%	8.25%	of earnings creditable to the defined benefit supplemental account
CalSTRS DBS "PEPRA" (2% @ 62)	7/1/2021	9.00%	8.25%	of earnings creditable to the defined benefit supplemental account
CalSTRS Retiree Limitations	7/1/2021	n/a	n/a	\$47,713 per fiscal year. Requires 180-day sit-out period before return to work
SDI	1/1/2021	1.20%	n/a	of Maximum Earnings \$128,298
SUI	7/1/2021	n/a	1.23%	of Subject Wages - No earnings limit
LOCAL EXPERIENCE CHARGE				
Bolinas-Stinson	7/1/2021	n/a	0.00%	Unemployment Insurance Local Experience Charge
Miller Creek	7/1/2021	n/a	0.00%	"
Kentfield	7/1/2021	n/a	0.00%	"
Laguna Joint	7/1/2021	n/a	15.00%	"
Lagunitas	7/1/2021	n/a	0.00%	"
Larkspur	7/1/2021	n/a	0.00%	"
Lincoln Union	7/1/2021	n/a	15.00%	"
Mill Valley	7/1/2021	n/a	0.00%	"
Nicasio	7/1/2021	n/a	0.00%	"
Reed	7/1/2021	n/a	0.00%	"
Ross	7/1/2021	n/a	0.00%	"
Ross Valley	7/1/2021	n/a	0.00%	"
San Rafael Elem	7/1/2021	n/a	0.00%	"
San Rafael High	7/1/2021	n/a	0.00%	"
Sausalito	7/1/2021	n/a	15.00%	"
Shoreline Unified	7/1/2021	n/a	0.00%	"
Tamalpais Union High	7/1/2021	n/a	0.00%	"
MCOE	7/1/2021	n/a	0.00%	"
CCEE	7/1/2021	n/a	10.00%	"
WORKERS' COMPENSATION				
Bolinas-Stinson	7/1/2021	n/a	1.038% **	Effective July Summer School & July EOM Payrolls
Miller Creek	7/1/2021	n/a	1.942% **	"
Kentfield	7/1/2021	n/a	1.038% **	"
Laguna Joint	7/1/2021	n/a	1.038% **	"
Lagunitas	7/1/2021	n/a	2.794% **	"
Larkspur	7/1/2021	n/a	1.621% **	"
Lincoln	7/1/2021	n/a	1.038% **	"
Mill Valley	7/1/2021	n/a	1.038% **	"
Nicasio	7/1/2021	n/a	1.571% **	"
Reed	7/1/2021	n/a	1.038% **	"
Ross	7/1/2021	n/a	2.794% **	"
Ross Valley	7/1/2021	n/a	1.582% **	"
San Rafael Elem.	7/1/2021	n/a	1.49% **	"
San Rafael High	7/1/2021	n/a	1.49% **	"
Sausalito	7/1/2021	n/a	2.794% **	"
Shoreline Unified ***	7/1/2021	n/a	2.96% **	"
Novato Unified	7/1/2021	n/a	1.314% **	"
Tamalpais Union High	7/1/2021	n/a	1.515% **	"
MCOE	7/1/2021	n/a	1.505% **	"
CCEE	7/1/2021	n/a	1.505% **	"

** - projected rates

*** - insured by Redwood Empire School Insurance Group (RESIG), not MSIA

Proportionate Share Calculations for Total CalSTRS and On-Behalf Contributions

Employer Reporting Number	Employer Name	2019-20 CalSTRS Calculated Employer Contribution	2019-20 SB 90 Contributions Allocated to Employer	2019-20 Employer Proportionate Share of Total CalSTRS-- Calculated Employer Contribution	2019-20 Employer Proportionate Share of State on-Behalf Contribution	2020-21 On-Behalf Contribution to Book	2019-20 Calculated Creditable Comp	2020-21 Approximate On Behalf Rate	Rate Increase for 2021-22	2021-22 Rate	2021-22 On-Behalf Amount to Budget	% increase
21005	Bolinas-Stinson Union	253,681	15,272	0.003%	0.0041640%	\$ 155,339	\$ 1,758,011	8.836%	0.500%	9.336%	\$164,128	5.66%
21011	Miller Creek Elementary	1,780,629	107,194	0.019%	0.0292260%	\$ 1,090,282	\$ 12,339,771	8.836%	0.500%	9.336%	\$1,152,041	5.66%
21017	Kentfield Elementary	1,517,770	91,370	0.016%	0.0249110%	\$ 929,310	\$ 10,518,157	8.835%	0.500%	9.335%	\$981,870	5.66%
21019	Laguna Joint Elementary	11,541	695	0.000%	0.0001890%	\$ 7,051	\$ 79,979	8.816%	0.500%	9.316%	\$7,451	5.67%
21021	Lagunitas Elementary	205,772	12,387	0.002%	0.0033770%	\$ 125,980	\$ 1,426,001	8.834%	0.500%	9.334%	\$133,103	5.65%
21023	Larkspur-Corte Madera School District	1,587,048	95,540	0.017%	0.0260490%	\$ 971,763	\$ 10,998,254	8.836%	0.500%	9.336%	\$1,026,797	5.66%
21025	Lincoln Elementary	16,884	1,016	0.000%	0.0002770%	\$ 10,334	\$ 117,006	8.832%	0.500%	9.332%	\$10,919	5.66%
21029	Mill Valley Elementary	3,315,097	199,569	0.036%	0.0544110%	\$ 2,029,814	\$ 22,973,645	8.835%	0.500%	9.335%	\$2,144,590	5.65%
21031	Nicasio	59,374	3,574	0.001%	0.0009750%	\$ 36,373	\$ 411,462	8.840%	0.500%	9.340%	\$38,431	5.66%
21035	Reed Union Elementary	\$1,704,664	\$102,621	0.018%	0.0279790%	\$ 1,043,762	\$ 11,813,333	8.835%	0.500%	9.335%	\$1,102,775	5.65%
21037	Ross Elementary	617,856	37,195	0.007%	0.0101410%	\$ 378,312	\$ 4,281,746	8.835%	0.500%	9.335%	\$399,701	5.65%
21045	San Rafael City Elementary	4,543,365	273,511	0.049%	0.0745710%	\$ 2,781,887	\$ 31,485,551	8.835%	0.500%	9.335%	\$2,939,176	5.65%
21047	Sausalito Marin City	290,871	17,510	0.003%	0.0047740%	\$ 178,095	\$ 2,015,738	8.835%	0.500%	9.335%	\$188,169	5.66%
21064	Shoreline Unified School District	918,897	55,318	0.010%	0.0150820%	\$ 562,637	\$ 6,367,963	8.835%	0.500%	9.335%	\$594,449	5.65%
21065	Novato Unified School District	6,730,778	405,193	0.073%	0.1104740%	\$ 4,121,256	\$ 46,644,338	8.835%	0.500%	9.335%	\$4,354,249	5.65%
21066	Novato Charter	146,008	8,790	0.002%	0.0023960%	\$ 89,383	\$ 1,011,836	8.834%	0.500%	9.334%	\$94,445	5.66%
21074	San Rafael City High	2,897,709	174,442	0.031%	0.0475610%	\$ 1,774,273	\$ 20,081,143	8.836%	0.500%	9.336%	\$1,874,776	5.66%
21076	Tamalpais Union High	6,034,862	363,299	0.065%	0.0990520%	\$ 3,695,156	\$ 41,821,635	8.836%	0.500%	9.336%	\$3,904,468	5.66%
21081	Ross Valley Charter School	158,174	9,522	0.002%	0.0025960%	\$ 96,844	\$ 1,096,147	8.835%	0.500%	9.335%	\$102,325	5.66%
21085	College of Marin	3,368,718	202,797	0.036%	0.0552920%	\$ 2,062,680	\$ 23,345,239	8.836%	0.500%	9.336%	\$2,179,512	5.66%
21089	Ross Valley Elementary	1,894,028	114,020	0.021%	0.0310870%	\$ 1,159,707	\$ 13,125,627	8.835%	0.500%	9.335%	\$1,225,277	5.65%
21091	Marin County Office of Education	1,883,373	113,379	0.020%	0.0309120%	\$ 1,153,179	\$ 13,051,788	8.835%	0.500%	9.335%	\$1,218,384	5.65%



Mary Jane Burke

Marin County Superintendent of Schools
Business Services Department

STATISTICAL BULLETIN NO. 21-04

MARIN COUNTY SCHOOLS 2020-21 FUNDED ADA AVERAGE DAILY ATTENDANCE (ADA)

March 11, 2021

2020-21 FUNDED ADA - TOTAL ADA ALL SETTINGS						
DISTRICT	Grade Span				Basic Aid	Total
	K-3	4-6	7-8	9-12	Choice	ADA
Bolinas	44.43	24.78	14.32	-	-	83.53
Kentfield	488.62	377.86	280.48	-	-	1,146.96
Laguna	3.77	6.01	-	-	-	9.78
Lagunitas	77.17	83.63	66.51	-	-	227.31
Larkspur Corte-Madera	664.58	486.06	332.73	-	-	1,483.37
Lincoln	3.38	2.60	-	-	-	5.98
Mill Valley	1,167.97	873.68	706.65	-	-	2,748.30
Miller Creek	832.20	697.51	439.66	-	-	1,969.37
Nicasio	16.13	13.41	8.45	-	-	37.99
Novato Unified	2,032.55	1,548.73	1,129.10	2,637.50	-	7,347.88
Reed	449.79	446.23	363.62	-	-	1,259.64
Ross	138.90	148.06	79.92	-	-	366.88
Ross Valley	821.93	661.66	485.49	-	-	1,969.08
San Rafael Elementary	2,057.66	1,447.66	923.55	-	-	4,428.87
San Rafael High	-	-	-	2,651.03	8.66	2,659.69
Sausalito Marin-City	64.86	30.17	17.97	-	-	113.00
Shoreline Unified	110.92	92.88	57.27	110.73	106.18	477.98
Tamalpais Union High	-	-	-	4,929.46	-	4,929.46
Union Joint	-	-	-	-	-	-
Novato Charter	130.47	81.42	51.37	-	-	263.26
Ross Valley Charter	-	-	-	-	-	-
Willow Creek	139.36	125.96	86.94	-	-	352.26
Oracle Independent Study	-	-	-	15.50	-	15.50
Phoenix Academy Charter	-	-	1.01	13.17	-	14.18
MCOE Juvenile Hall	-	-	1.03	14.64	-	15.67
MCOE Community Court	-	-	1.69	12.80	-	14.49
TOTAL K-12 ADA	9,244.69	7,148.31	5,047.76	10,384.83	114.84	31,940.43
Adult Education						16.83
TOTAL ALL ADA						31,957.26

31,842.42



Mary Jane Burke

Marin County Superintendent of Schools

Business Services Department

STATISTICAL BULLETIN NO. 21-04

MARIN COUNTY SCHOOLS 2020-21 FUNDED ADA AVERAGE DAILY ATTENDANCE (ADA)

March 11, 2021

2020-21 FUNDED ADA - TOTAL DISTRICT ADA ALL SETTINGS

DISTRICT	Grade Span				Basic Aid	Total
	K-3	4-6	7-8	9-12	Choice	ADA
Bolinas	44.43	24.78	14.32	-	-	83.53
Kentfield	485.41	376.94	279.34	-	-	1,141.69
Laguna	3.77	6.01	-	-	-	9.78
Lagunitas	77.17	82.49	65.52	-	-	225.18
Larkspur Corte-Madera	664.58	484.15	332.01	-	-	1,480.74
Lincoln	3.38	2.60	-	-	-	5.98
Mill Valley	1,161.79	872.68	706.14	-	-	2,740.61
Miller Creek	824.84	681.08	432.90	-	-	1,938.82
Nicasio	16.02	12.42	8.45	-	-	36.89
Novato Unified	2,004.09	1,536.06	1,122.85	2,608.41	-	7,271.41
Reed	448.77	443.12	363.53	-	-	1,255.42
Ross	138.90	148.06	79.92	-	-	366.88
Ross Valley	817.12	660.53	483.80	-	-	1,961.45
San Rafael Elementary	2,046.99	1,443.64	919.13	-	-	4,409.76
San Rafael High	-	-	-	2,611.56	8.66	2,620.22
Sausalito Marin-City	59.97	28.72	15.79	-	-	104.48
Shoreline Unified	109.91	91.79	56.37	110.43	106.18	474.68
Tamalpais Union High	-	-	-	4,890.93	-	4,890.93
Union Joint	-	-	-	-	-	-
Novato Charter	130.47	81.42	51.37	-	-	263.26
Ross Valley Charter	-	-	-	-	-	-
Willow Creek	139.36	125.96	86.94	-	-	352.26
TOTAL K-12 ADA	9,176.97	7,102.45	5,018.38	10,221.33	114.84	31,633.97
Adult Education						-
TOTAL ALL ADA						31,633.97



Mary Jane Burke

Marin County Superintendent of Schools

Business Services Department

STATISTICAL BULLETIN NO. 21-04

MARIN COUNTY SCHOOLS 2020-21 FUNDED ADA AVERAGE DAILY ATTENDANCE

March 11, 2021

2020-21 FUNDED ADA - TOTAL COE ADA ALL SETTINGS					
DISTRICT	Grade Span				Total
	K-3	4-6	7-8	9-12	ADA
Bolinas	-	-	-	-	-
Kentfield	3.21	0.92	1.14	-	5.27
Laguna	-	-	-	-	-
Lagunitas	-	1.14	0.99	-	2.13
Larkspur Corte-Madera	-	1.91	0.72	-	2.63
Lincoln	-	-	-	-	-
Mill Valley	6.18	1.00	0.51	-	7.69
Miller Creek	7.36	16.43	6.76	-	30.55
Nicasio	0.11	0.99	-	-	1.10
Novato Unified	28.46	12.67	6.25	29.09	76.47
Reed	1.02	3.11	0.09	-	4.22
Ross	-	-	-	-	-
Ross Valley	4.81	1.13	1.69	-	7.63
San Rafael Elementary	10.67	4.02	4.42	-	19.11
San Rafael High	-	-	-	39.47	39.47
Sausalito Marin-City	4.89	1.45	2.18	-	8.52
Shoreline Unified	1.01	1.09	0.90	0.30	3.30
Tamalpais Union High	-	-	-	38.53	38.53
Oracle Independent Study	-	-	-	15.50	15.50
Phoenix Academy Charter	-	-	1.01	13.17	14.18
MCOE Juvenile Hall	-	-	1.03	14.64	15.67
MCOE Community Court	-	-	1.69	12.80	14.49
TOTAL K-12 ADA	67.72	45.86	29.38	163.50	306.46
Adult Education					16.83
TOTAL ALL ADA					323.29



Mary Jane Burke

Marin County Superintendent of Schools
Business Services Department

STATISTICAL BULLETIN NO. 21-04

MARIN COUNTY SCHOOLS 2020-21 FUNDED ADA AVERAGE DAILY ATTENDANCE (ADA)

March 11, 2021

Regular ADA includes all regular day classes, all special day classes, home & hospital, and Independent Study

2020-21 FUNDED ADA DISTRICT REGULAR ADA (funded on better of current or prior year P2*)						
	Grade Span				Basic Aid	Total
DISTRICT	K-3	4-6	7-8	9-12	Choice	ADA
Bolinas	44.43	24.78	14.32	-		83.53
Kentfield	484.23	376.94	277.01	-		1,138.18
Laguna	3.77	5.91	-	-		9.68
Lagunitas	77.17	82.49	65.38	-	-	225.04
Larkspur Corte-Madera	664.58	480.91	332.01	-		1,477.50
Lincoln	3.38	2.60	-	-		5.98
Mill Valley	1,160.93	869.71	704.76	-		2,735.40
Miller Creek	823.91	676.64	431.69	-		1,932.24
Nicasio	16.02	12.42	8.45	-		36.89
Novato Unified	1,999.69	1,527.75	1,117.78	2,583.57		7,228.79
Reed	448.77	442.22	362.62	-		1,253.61
Ross	138.90	148.06	79.92	-		366.88
Ross Valley	815.84	654.19	479.96	-		1,949.99
San Rafael Elementary	2,040.55	1,440.31	912.81	-		4,393.67
San Rafael High	-	-	-	2,593.98	8.66	2,602.64
Sausalito Marin-City	59.97	28.21	15.79	-		103.97
Shoreline Unified	109.91	91.79	56.37	110.43	106.18	474.68
Tamalpais Union High	-	-	-	4,861.44	-	4,861.44
Novato Charter	130.47	81.42	51.37	-		263.26
Ross Valley Charter	-	-	-	-		-
Willow Creek Charter	139.36	125.96	86.94	-		352.26
TOTAL K-12 ADA	9,161.88	7,072.31	4,997.18	10,149.42	114.84	31,495.63
Adult Education						-
TOTAL ALL ADA						31,495.63

Charter and Alternative Education schools are funded on current year ADA. Extended School Year is funded on Annual

TRUE



Mary Jane Burke

Marin County Superintendent of Schools

Business Services Department

STATISTICAL BULLETIN NO. 21-04

MARIN COUNTY SCHOOLS 2020-21 FUNDED ADA AVERAGE DAILY ATTENDANCE

March 11, 2021

**2020-21 FUNDED ADA - DISTRICT NPS LCI & NPS/LCI Extended Year
(Funded on current year Annual)**

DISTRICT	Grade Span				Total
	K-3	4-6	7-8	9-12	ADA
Bolinas	-	-	-	-	-
Kentfield	1.18	-	2.33	-	3.51
Laguna	-	0.10	-	-	0.10
Lagunitas	-	-	0.14	-	0.14
Larkspur Corte-Madera	-	3.24	-	-	3.24
Lincoln	-	-	-	-	-
Mill Valley	0.86	2.97	1.38	-	5.21
Miller Creek	0.93	4.44	1.21	-	6.58
Nicasio	-	-	-	-	-
Novato Unified	4.40	8.31	5.07	24.84	42.62
Reed	-	0.90	0.91	-	1.81
Ross	-	-	-	-	-
Ross Valley	1.28	6.34	3.84	-	11.46
San Rafael Elementary	6.44	3.33	6.32	-	16.09
San Rafael High	-	-	-	17.58	17.58
Sausalito Marin-City	-	0.51	-	-	0.51
Shoreline Unified	-	-	-	-	-
Tamalpais Union High	-	-	-	29.49	29.49
TOTAL K-12 ADA	15.09	30.14	21.20	71.91	138.34
Adult Education					-
TOTAL ALL ADA					138.34



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Marin County Superintendent of Schools

Business Services Department

STATISTICAL BULLETIN NO. 21-04

MARIN COUNTY SCHOOLS 2020-21 FUNDED ADA AVERAGE DAILY ATTENDANCE

March 11, 2021

2020-21 FUNDED ADA - DISTRICT COMMUNITY DAY SCHOOL
(Funded on current year Annual)

DISTRICT	Grade Span				Total ADA
	K-3	4-6	7-8	9-12	
Bolinas	-	-	-	-	-
Kentfield	-	-	-	-	-
Laguna	-	-	-	-	-
Lagunitas	-	-	-	-	-
Larkspur Corte-Madera	-	-	-	-	-
Lincoln	-	-	-	-	-
Mill Valley	-	-	-	-	-
Miller Creek	-	-	-	-	-
Nicasio	-	-	-	-	-
Novato Unified	-	-	-	-	-
Reed	-	-	-	-	-
Ross	-	-	-	-	-
Ross Valley	-	-	-	-	-
San Rafael Elementary	-	-	-	-	-
San Rafael High	-	-	-	-	-
Sausalito Marin-City	-	-	-	-	-
Shoreline Unified	-	-	-	-	-
Tamalpais Union High	-	-	-	-	-
TOTAL K-12 ADA	-	-	-	-	-
Adult Education					-
TOTAL ALL ADA					-



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Business Services Department

STATISTICAL BULLETIN NO. 21-04

MARIN COUNTY SCHOOLS 2020-21 FUNDED ADA AVERAGE DAILY ATTENDANCE

March 11, 2021

2020-21 FUNDED ADA -COE Special Day Class (Funded on better of current or prior year P2)					
DISTRICT	Grade Span				Total ADA
	K-3	4-6	7-8	9-12	
Bolinas	-	-	-	-	-
Kentfield	3.21	0.92	1.14	-	5.27
Laguna	-	-	-	-	-
Lagunitas	-	1.14	0.99	-	2.13
Larkspur Corte-Madera	-	1.91	0.72	-	2.63
Lincoln	-	-	-	-	-
Mill Valley	6.18	1.00	0.51	-	7.69
Miller Creek	4.45	6.76	2.57	-	13.78
Nicasio	0.11	0.99	-	-	1.10
Novato Unified	28.46	12.67	5.61	26.73	73.47
Reed	1.02	3.11	0.09	-	4.22
Ross	-	-	-	-	-
Ross Valley	4.81	1.13	1.69	-	7.63
San Rafael Elementary	10.67	4.02	3.71	-	18.40
San Rafael High	-	-	-	27.34	27.34
Sausalito Marin-City	4.89	1.45	2.18	-	8.52
Shoreline Unified	1.01	1.09	0.90	-	3.00
Tamalpais Union High	-	-	-	36.22	36.22
TOTAL K-12 ADA	64.81	36.19	20.11	90.29	211.40
Adult Education					-
TOTAL ALL ADA					211.40



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Marin County Superintendent of Schools

Business Services Department

STATISTICAL BULLETIN NO. 21-04

MARIN COUNTY SCHOOLS 2020-21 FUNDED ADA AVERAGE DAILY ATTENDANCE

March 11, 2021

2020-21 FUNDED ADA -COE NPS LCI & NPS/LCI Extended Year (Funded on current year Annual)					
DISTRICT	Grade Span				Total ADA
	K-3	4-6	7-8	9-12	
Bolinas	-	-	-	-	-
Kentfield	-	-	-	-	-
Laguna	-	-	-	-	-
Lagunitas	-	-	-	-	-
Larkspur Corte-Madera	-	-	-	-	-
Lincoln	-	-	-	-	-
Mill Valley	-	-	-	-	-
Miller Creek	2.91	9.67	4.19	-	16.77
Nicasio	-	-	-	-	-
Novato Unified	-	-	-	-	-
Reed	-	-	-	-	-
Ross	-	-	-	-	-
Ross Valley	-	-	-	-	-
San Rafael Elementary	-	-	-	-	-
San Rafael High	-	-	-	3.85	3.85
Sausalito Marin-City	-	-	-	-	-
Shoreline Unified	-	-	-	-	-
Tamalpais Union High	-	-	-	1.50	1.50
TOTAL K-12 ADA	2.91	9.67	4.19	5.35	22.12
Adult Education					-
TOTAL ALL ADA					22.12



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Business Services Department

STATISTICAL BULLETIN NO. 21-04

MARIN COUNTY SCHOOLS 2020-21 FUNDED ADA AVERAGE DAILY ATTENDANCE

March 11, 2021

2020-21 FUNDED ADA - COE Alternative Education (Funded on current year P2 or Annual)					
DISTRICT	Grade Span				Total ADA
	K-3	4-6	7-8	9-12	
Bolinas	-	-	-	-	-
Kentfield	-	-	-	-	-
Laguna	-	-	-	-	-
Lagunitas	-	-	-	-	-
Larkspur Corte-Madera	-	-	-	-	-
Lincoln	-	-	-	-	-
Mill Valley	-	-	-	-	-
Miller Creek	-	-	-	-	-
Nicasio	-	-	-	-	-
Novato Unified	-	-	0.64	2.36	3.00
Reed	-	-	-	-	-
Ross	-	-	-	-	-
Ross Valley	-	-	-	-	-
San Rafael Elementary	-	-	0.71	-	0.71
San Rafael High	-	-	-	8.28	8.28
Sausalito Marin-City	-	-	-	-	-
Shoreline Unified	-	-	-	0.30	0.30
Tamalpais Union High	-	-	-	0.81	0.81
Union Joint	-	-	-	-	-
Novato Charter	-	-	-	-	-
Ross Valley Charter	-	-	-	-	-
Willow Creek	-	-	-	-	-
Oracle Independent Study	-	-	-	15.50	15.50
Phoenix Academy Charter	-	-	1.01	13.17	14.18
MCOE Juvenile Hall	-	-	1.03	14.64	15.67
MCOE Community Court	-	-	1.69	12.80	14.49
TOTAL K-12 ADA	-	-	5.08	67.86	72.94
Adult Education					16.83
TOTAL ALL ADA					89.77

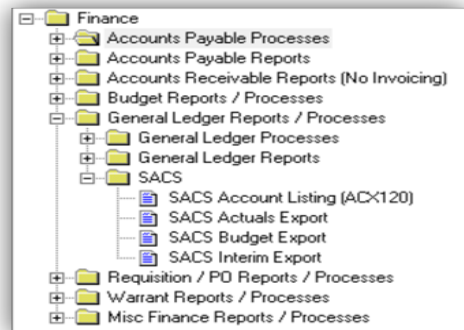
QCC SACS EXPORT PROCESS –

BUDGET ADOPTION Open QCC and change to Year **22**

Select **Finance Job Menu**

Select the SACS folder under **General Ledger Reports/Process**

Select **SACS Budget Export** and the following screen will open:



Request Export of Budget Data (SAC010) 25-Lincoln Union School District QSS/OASIS

File Options

Main Selection* Accounts

Request Export of Budget Data

District: 25 LINCOLN SCHOOL DISTRICT

User Title: Budget FY: 22 2021/22

Filename: LEA ID: 21 - 65375 Budget Process: S1 - Single Process 7/1

Export File: E25.ESACS

Budget Source (def)

Budget Source: GL B - Budget Development System Source Year: 22 Model: 00 Actuals Budget

Beg. Fund Bal. Source: GL Bud. Development Year: Model: Actuals Budget

End.Fund Bal. Source: GL Bud. Development Year: Model: Actuals Budget

Estimated Actuals Source (abc)

Source: GL W - Working budget Source Year: 21 Model: Actuals Budget

Include Budget Tfrs: N - No budget transfers Bud Tfr Cutoff Date: / /

Beg. Fund Bal. Source: GL G - General Ledger Bud. Development Year: Model: Actuals Budget

End.Fund Bal. Source: GL G - General Ledger Bud. Development Year: Model: Actuals Budget

From Date: 07/01/2020 To Date: 06/30/2021 Include Unapproved GL Trans?

Beg. Fund Balance: 9791 - 9795 End. Fund Balance: 9711 - 9790

Use Chart of Accounts Rollup Values

Default Usersec: Y0 Yr:2022 Dist:25 Site:0 5/13/2021 1:51 PM

User Title Enter a title for the extract if desired

Filename Enter **J201A** for the Budget Adoption SACS extract

Budget Source

Budget Source: Use **B- Budget Development System**, **Source Year 22** and the **appropriate Model #** for your district

Beg. Fund Bal. Source: Use **N- None** (The SACS will ignore budgeted beginning balances for budget adoption. Instead it will use the calculated ending balances from the Estimated Actuals data set)

End Fund Bal. Source: Use default of **N- None**

Estimated Actuals Source

Source: Use (1) **W- Working Budget** and **Source Year 21**

Or (2) if you want to use a budget transfer cutoff date select **A - Adopted Budget for Y21** Or

(3) if your estimated actuals have been rolled to Revised in QSS select **R – Revised for Y21** Or

(3) if you are using a budget model, select **B- Budget Development, Y21** and your **model #**

Beg. Fund Bal. Source: Use default of **G- General Ledger**

Include Budget Transfers: **NO** unless using option (2) for **Source** in which case YES and enter the Budget Transfer Cutoff Date established at your district

End Fund Bal. Source: Use default of **G- General Ledger**

Capture the selection criteria you have made with a screen shot to include with your Budget Adoption submission to the County Office of Education.

TIP – do not close this screen – sometimes a small change in selection criteria may need to be made and it is easier if you can come back to your original screen

Special Instructions if coding fund balance to budget accounts

Some districts are coding beginning fund balance to object 8001 and ending fund balance to object codes 7911 through 7999 to allow reporting of carryover balances in budget reports. If you are using this convention, you must take an extra step in the SACS downloads to prevent these items being brought into revenues and expenditures.

Go to the Accounts tab

Select Object in the Field element and enter the ranges shown above to exclude the budgetary beginning (object 8001) and ending fund balance (objects 7911-7999) accounts.

Submit Job

Check **Print Manager** for confirmation that the extract has processed

Download the file transfer from QSS

Go back to the Main Menu and Select **Upload/Download Files (QSSXFR)** (below the Print Manager)

QSSXFR - File Transfer 25 Lincoln Union School District QSS/OASIS

File Options Help+Video

Transfer Rules File Data

Select Transfer Rule

- 01 - SACS UNAUDITED ACTUALS
- 02 - SACS BUDGET**
- 03 - SACS INTERIM
- 07 - Upload BofA Recon file
- 08 - Upload External STRS
- 09 - Download STRS File
- 17 - OMNI - 403b TransferFile
- 18 - TSA - 403b Transfer File
- 20 - xBinary - Download file
- 21 - DE9c xml files ZIP

Show Rules

File Settings

Server File Name E25J201A Group ESACS Account ...

Local File Name C:\SACS2021\Lincoln Union BS1

Rule Settings

Transfer Direction Download to PC Server Option Can select file, use '{}', can be wildcard (HP only)

Can Replace Existing File Yes PC Option Can select file name, can use '{}'

File Record Size 0080

Transfer Method ASCII

Server File Name E???????ESACS

PC File Name {}

Yr:2022 Dist:25 Site:0 5/12/2021 1:53 PM

Select Transfer Rule **02-SACS BUDGET**

Server File Name Enter EXXJ201A using your district number in QCC in place of XX – for example at Lincoln Union we would enter “E25J201A”

Local File Name Browse to the location you want to save your extract (we suggest saving to the SACS2021 folder on your C: drive) and the name you want to give it.

TIP – decide on a name for the download and write over your extract with each download so you do not have multiple extracts and inadvertently select the wrong one.

Process Job (The first icon of two pieces of paper- left hand corner). Import the file into SACS and run the TRC

TIP – do not close this screen – the SACS download is often an iterative process

SSC School District and Charter School Financial Projection Dartboard 2021–22 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dartboard is based on the Governor's 2021–22 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance (DOF) Statutory COLA	2.31%	1.70% ¹	2.48%	3.11%	3.54%
SSC Estimated Planning COLA	0.00%	5.07% ²	2.48%	3.11%	3.54%

LCFF GRADE SPAN FACTORS FOR 2021–22				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Mega COLA at 5.07%	\$390	\$396	\$408	\$473
2021–22 Base Grants	\$8,092	\$8,214	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$842	–	–	\$255
2021–22 Adjusted Base Grants ^{3,4}	\$8,934	\$8,214	\$8,458	\$10,057

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2020–21	2021–22	2022–23	2023–24	2024–25
California CPI		2.14%	3.84%	2.40%	2.23%	2.42%
California Lottery	Unrestricted per ADA	\$150	\$150	\$150	\$150	\$150
	Restricted per ADA	\$49	\$49	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64	\$35.87
	Grades 9–12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75	\$69.11
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19	\$18.83
	Grades 9–12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55	\$52.34
Interest Rate for Ten-Year Treasuries		1.30%	2.13%	2.40%	2.30%	2.40%
CalSTRS Employer Rate ⁵		16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate ⁶		0.05%	1.23%	0.20%	0.20%	0.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

⁴May Revise proposes an augmentation to increase the 50% to 65%, with the condition that the additional 15% be used to increase the number of credentialed and/or classified staff that provide direct services to students on school campuses

⁵ California Public Employees' Retirement System (CalPERS) rate in 2021–22 is final; whereas the California State Teachers' Retirement System (CalSTRS) rate in 2021–22 is based on the most recent actuarial study, and is subject to board approval in June 2021. Rates in the following years are subject to change based on determination by the respective governing boards

⁶ Unemployment rate in 2021–22 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

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FISCAL REPORT

PUBLIC EDUCATION'S POINT OF REFERENCE FOR MAKING EDUCATED DECISIONS

An Overview of the 2021–22 Governor’s May Revision



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posted May 14, 2021

Preface

The 2021–22 May Revision reflects the state’s undeniable V-shaped recovery from the trough of the short-lived COVID-19 recession. As noted by the visual presentation alongside Governor Gavin Newsom in the release of his updated State Budget plan, California is “roaring back” from the initial dark days of the health pandemic that has gripped the state and its 39 million residents for nearly a year-and-a-half.

Governor Newsom’s “California Comeback Plan” includes a mix of ongoing and one-time investments of \$100 billion made possible by an unanticipated surge in state revenues and robust federal stimulus funding. The May Revision’s economic recovery plan, if enacted, will earn it—and potentially Governor Newsom—a place in national and state history, which, as many speculate, may have been inspired by a near certain and imminent gubernatorial recall election.

Regardless of its drivers, the State Budget plan released today, May 14, 2021, holds a lot of promise for Californians, millions of whom have been economically disaffected by the COVID-19 pandemic, with millions more who have had to endure months of helping their children navigate the rough and often choppy waters of distance learning as they remain sheltered from the health risks of the outside world. Every Californian felt the magnitude of COVID-19’s disruptive temblors. Today, Governor Newsom unveiled a plan that he believes addresses their immediate needs while building the foundations of a more resilient state in the future.

Overview of the May Revision

For those who were tracking Governor Newsom, it may have stirred childhood memories of tracking Santa on Christmas Eve, as he canvassed California to unveil the boldest proposals in the May Revision, including \$12 billion in tax rebates to qualifying Californians and plans to help rebuild small businesses, tackle a persistent homelessness and housing affordability crisis, and a “California For All Kids Plan” that aims to close the readiness and opportunity gaps for historically underserved students. Other welcomed investments in the May Revision address college access, affordability, and workforce readiness through a cornucopia of investments in student housing, the creation of a college savings account program for low-income children, and grants to incentivize partnerships between higher education institutions and businesses to train and prepare the workforce for California’s future economy.

Governor Newsom balances his robust—and arguably aggressive—spending proposals with over \$24 billion in reserves, including a historic deposit into public education’s rainy day fund. The K–14 public education investments correspond with the unprecedented spending levels across the May Revision, including over \$121 billion in budget-year spending for K–12 and an over \$1 billion (or 5.7%) increase for community colleges from 2020–21 levels.

The Economy and Revenues

As a result of the COVID-19 pandemic, the year 2020 incurred a dramatic economic downturn in both the national and state economies. Looking back, it is remarkable that U.S. gross domestic product fell only 3.5% in 2020, despite the economy being turned off completely for a couple of months. While the pandemic has completely changed the manner in which we go about our daily lives, the economic recovery has been swift. Strong economic performance has driven national unemployment from its recent high of 14.8% in April 2020 to 6.1% in April 2021. However, April U.S. job growth was roughly one-quarter of the expected growth and there are concerns about inflation at the national and state level. In California, unemployment has fallen from its high of 16.0% in April 2020 to 8.3% in March 2021, with labor participation at 60.8%, which is 1.7% below pre-pandemic levels.

The state’s General Fund budget has made a remarkable recovery, swinging from a \$54.0 billion deficit a year ago to a current-year surplus of \$75.7 billion. In fact, the rate of the economic recovery is so strong that the Gann Limit has been triggered. Passed in a wave of anti-tax sentiment on the back of Proposition 13, Proposition 4 (the “Gann Limit”) limits the allowable growth in state and local government spending, including for school districts. Amounts over the limit must be split evenly between education and taxpayer refunds. The May Revision estimates that the Gann Limit could be exceeded for the 2020–21 and 2021–22 fiscal years by \$16.2 billion. The May Revision allocates the whole \$16.2 billion estimate, providing tax refunds through the Golden State Stimulus, and allocating the balance of \$8.1 billion to K–14 schools in 2022–23 as a supplement to Proposition 98 funds.

In California, the “Big Three” taxes make up the lion’s share of the revenue that the state relies on to fund most of its major programs, including education and child care. The May Revision projects continued growth in the “Big Three” taxes of personal income, sales and use, and corporations, though the significant increases in the personal income tax in the May Revision include the highly volatile capital gains tax. Also, despite predominantly strong economic indicators, bottlenecks from pandemic closures persist. As a balancing force, the May Revision includes \$24.4 billion in reserves with deposits of \$15.9 billion dollars in the Budget Stabilization Account (Rainy Day Fund).

Proposition 98 Minimum Guarantee

Proposition 98 is estimated to increase by \$17.7 billion above Governor Newsom’s January estimates, boosting per-student state revenues to a historic \$13,977. When federal resources are layered on top of Proposition 98 revenues, the per-student rate jumps to an unprecedented \$21,152, according to estimates provided by the Administration.

Revised from January estimates, the Proposition 98 minimum guarantee increases during the three-year budget window as shown in Table 1 for each of fiscal years 2019–20, 2020–21, and 2021–22.

Table 1: Proposition 98 Minimum Guarantee (in billions)		
Fiscal Year	January Estimate	May Revision
2019–20	\$79.5	\$79.3
2020–21	\$82.8	\$92.8
2021–22	\$85.8	\$93.7

These estimates include offsetting General Fund adjustments as a result of changes in property taxes. The May Revision estimates that property tax revenues decreased by \$283 million in 2019–20, by \$298 million in 2020–21, and will decrease by \$315.9 million in 2021–22, largely related to revised Educational Revenue Augmentation Fund calculations catalyzed by changes included in the 2020 Budget Act.

Proposition 98 Supplemental Payments

K–12 and community college leaders may recall that the 2020 Budget Act included a provision requiring the state to augment the minimum guarantee with supplemental payments intended to restore K–14 revenue from anticipated COVID–19 recession losses and permanently increasing the Proposition 98 minimum guarantee from 38% of state General Fund revenues to 40% of state General Fund revenues when it is determined by Test 1.

In January 2021, with evidence that the economic impact of the health crisis was not affecting education funding, Governor Newsom proposed repealing these state obligations, while still providing a one-time \$2.3 billion supplemental payment in recognition of the additional costs faced by school agencies due to the pandemic. The May Revision maintains the proposed repeal and eliminates the one-time supplemental payment, arguing that the education revenues under Test 1 are estimated to be \$9.3 billion higher than what they would be if the minimum guarantee were adjusted for changes in student attendance and per capita personal income (Test 2). The Governor partially offsets the repeal of the supplemental payments with a proposed permanent increase in the minimum guarantee, which is discussed under the Governor’s Universal Transitional Kindergarten (TK) proposal.

Public School System Stabilization Account and Cap on Local Reserves

As with many investments in the May Revision, the state’s obligation to deposit funds in the Public School System Stabilization Account (PSSSA)—or the Proposition 98 reserve—is due in part to unanticipated revenues. According to the May Revision, the state is required to set aside \$1.6 billion more than the January estimate of \$3.0 billion into the PSSSA, for a total reserve of \$4.6 billion. The reserve amount exceeds 3% of the K–12 portion of the Proposition 98 minimum guarantee, which triggers the statutory cap for fiscal year 2022–23—limiting how much K–12 districts can maintain in their local reserves, with a few exceptions.

Deferrals

Building upon the Governor’s Budget in January, the May Revision provides additional funding to further reduce the deferrals that were included in the 2020–21 Enacted Budget. The Governor’s Budget in January proposed paying down \$9.2 billion of the K–12 deferrals. The May Revision proposes paying down an additional \$1.1 billion, which would leave a balance of \$2.6 billion at the end of the 2021–22 fiscal year.

Cost-of-Living Adjustment and Average Daily Attendance

The May Revision increases the cost-of-living adjustment (COLA) provided in the Governor’s Budget in two ways. First, the May Revision recognizes the statutory COLA for 2021–22 is 1.70%—an increase of 0.2% from the Governor’s Budget. Second, “to help local educational agencies (LEAs) address ongoing fiscal pressures,” an additional \$520 million in Proposition 98 General Fund revenues is being proposed to increase the COLA applicable to the Local Control Funding Formula (LCFF) by an additional 1.00%—bringing it to 2.70%. The 2.70% COLA, compounded with the 2019–20 statutory COLA of 2.31%, results in an LCFF COLA of 5.07% for 2021–22.

That said, LEAs will need to keep three different COLAs in mind when calculating revenues for 2021–22:

COLA	Programs
5.07% (mega)	LCFF
4.05% (com-pounded)	Special education
1.70% (statutory)	Other categorical programs—Child Nutrition, State Preschool, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, American Indian Education Centers, and the American Indian Early Childhood Education Program

The May Revision notes that statewide average daily attendance (ADA) is expected to continue declining.

Local Control Funding Formula

As noted above, the May Revision proposal would provide a 5.07% COLA to the LCFF. The desired effect of the mega COLA is to bring LCFF rates to beyond where they would have been had the 2020–21 statutory COLA been funded. Therefore, the base grants—and subsequent grade span adjustments for Kindergarten K)–3 and career technical education—as well as the supplemental and concentration grant amounts will increase from the 2019–20 amounts.

Governor Newsom also proposes a \$1.1 billion augmentation in Proposition 98 funding to the concentration grant for the purpose of increasing the number of adults providing direct services (nurses, teachers, counselors, paraprofessionals, and others) to students. The effect of this infusion is an ongoing increase to

the concentration grant factor. Those LEAs that receive these increased funds would be required to demonstrate how they were used for this purpose in the Local Control and Accountability Plan.

Special Education

While not providing the full increase as general education funding through the LCFF, the Governor’s May Revision does propose to apply the compounded COLA of 4.05% to special education funding. This will increase the special education base rate from \$625.00 in the current year to approximately \$650.31 per ADA, pursuant to the current funding formula for students with disabilities.

The Governor’s May Revision also notes an increase of \$277.7 million one-time in federal funding to Individuals with Disabilities Act (IDEA) from the American Rescue Plan. The Administration also proposes the following to be funded from other federal IDEA resources:

- \$15 million one-time to provide technical assistance and support to LEAs in developing and administering comprehensive individualized education programs
- \$2.3 million to address special education complaints, perform court-ordered special education monitoring, and to purchase special education monitoring software
- \$1.2 million to improve coordination between the California Department of Education, the California Department of Developmental Services, and LEAs to support the transition from infant to preschool programs, and convene stakeholder workgroups to address data sharing and disseminate best practices to increase access to more inclusive settings for three-, four-, and five-year-olds

Educator Workforce

Governor Newsom’s May Revision proposes to invest in the educator workforce by providing \$3.3 billion in a multiyear package to support initiatives that build the teacher pipeline, encourage educator retention, and provide professional training in key areas for administrative, credentialed, and classified staff. This includes an appropriation of \$550 million to boost teacher preparation through teacher residency programs, \$100 million for the classified credentialing programs, and \$500 million for the Golden State Preparation program. In addition, a \$111.1 million one-time Proposition 98 and General Fund allocation is earmarked to support the Pre-K–12 Educational Employment Program, which encourages pathways to the teaching profession, \$20 million for credential fee waivers in 2021–22 for new teachers, and \$15 million to assist teachers in completing coursework required for state certification in computer science.

Important training needs, and the need to retain educational professionals are addressed through a \$1.3 billion multiyear investment. High-need training topics for administrators, classified, and certificated employees include restorative practices, accelerated learning, re-engaging students, and implicit bias. In addition, an investment of \$250 million is appropriated to encourage National Board Certification for teachers in high poverty schools; \$60 million is appropriated for the Classified Summer Assistance Program, which helps supplement classified employee pay over summer recess; and \$25 million will be appropriated over five years for the 21st Century Leadership Academy. Educator training in the areas of early math,

reading, science, instruction, computer science, dyslexia, and LGBTQ+ cultural competency is supported through the appropriation of an undisclosed amount of one-time funding.

Child Care, Preschool, and TK

In keeping with his January proposal, Governor Newsom increases the state’s child care and preschool reimbursement rates by the statutory 1.70% COLA. However, as he announced on Mother’s Day, May 9, 2021, via Twitter, he is also proposing 100,000 new subsidized child care slots, as well as funding an additional 6,500 slots from Proposition 64 cannabis tax revenues. Governor Newsom’s child care package also includes continued protections for families through waived family fees and protections for providers through a variety of stipend and resource programs and continuing the hold harmless provision for direct contractors. Finally, the May Revision maintains current spending levels for the California State Preschool Program with the intention of implementing policy changes consistent with the Master Plan for Early Learning and Care’s recommendation to achieve universal preschool access for all low-income 3-year-olds in California.

Perhaps the boldest early childhood and education proposal is the one to provide universal access to TK to all four-year-olds in California by 2024–25. The Governor proposes increasing the Proposition 98 minimum guarantee by an estimated \$900 million in fiscal year 2022–23 and reaching a total of \$2.7 billion by full implementation in 2024–25 to pay for the costs of California’s new “14th grade.” He also proposes an additional \$380 million Proposition 98 investment, growing to \$740 million by 2024–25, to reduce TK classroom ratios by half by paying for the cost of one additional certificated teacher or classified staff per classroom.

The May Revision proposes repurposing the January Governor’s Budget one-time \$250 million TK incentive grant proposal to instead, provide LEAs resources to enable them to prepare for TK expansion beginning with the 2022–23 school year, as well as maintain a facilities proposal to help LEAs with their student housing needs when new TK students cross their campus gates beginning in 2022–23.

Retirement Systems

Governor Newsom does not include any new funding for the California State Teachers’ Retirement System (CalSTRS) or the California Public Employees’ Retirement System (CalPERS) for LEAs. This reaffirms the current best CalSTRS employer rate estimate for 2021–22 of 16.92% based on the latest recommendation to date from the actuary—a 1.00% increase compared to what LEAs are currently expecting at 15.92%. In contrast, the CalPERS Board approved the employer contribution rate at its April 2021 meeting for 2021–22 at 22.91%—a 0.09% decrease compared to what LEAs are currently expecting at 23.00%.

Community Schools

Governor Newsom significantly increased his \$275 million community schools proposal from January by investing \$3 billion in one-time Proposition 98 funding over several years to further expand the implementation and use of the community school model. The funding would support grants for up to 1,400

LEAs (more than 60% of LEAs statewide) to convert school campuses into full-service community schools. The investment is consistent with the Governor’s intent to leverage the infrastructure of community schools as a way to provide wraparound services, such as health care and social services, to students and their families.

Child Nutrition

Governor Newsom proposes to increase access to subsidized school meals for students as part of his effort to support the whole child with \$150 million in ongoing funding to increase LEA participation in federal universal meal provisions. Additionally, \$100 million in one-time funding is proposed to provide school kitchen infrastructure upgrades and training for school cafeteria staff.

Broadband

The COVID-19 pandemic forced California and the rest of the globe to adapt to a virtual world in nearly every aspect of life, including K–12 education. In order to expand broadband and reliable internet service statewide, Governor Newsom proposes a \$7 billion investment.

For education, the May Revision proposes a one-time \$35 million (non-Proposition 98) investment, available through 2024–25, to expand broadband access to isolated and underserved communities through a collaborative partnership of LEAs, regional libraries, and telehealth providers. The state will also leverage available federal funds through the E-Rate Program to assist with this initiative.

Federal Programs

California is slated to receive a windfall of federal relief dollars from the \$1.9 trillion America Rescue Plan that was signed into law by President Joe Biden in March 2021. For K–12 education, the state is slated to receive approximately \$15.3 billion for the third iteration of the Elementary and Secondary School Emergency Relief Fund, of which 90% is required to be allocated to LEAs in proportion to their Title I, Part A funding, while the state has direction over how to spend the remaining 10% (see “[Congress Approves the \\$1.9 Trillion American Rescue Plan](#)” in the March 2021 *Fiscal Report*).

Overall, the state has more than \$2 billion in flexible federal funding to spend on education initiatives. Governor Newsom is proposing to use these flexible federal dollars as a part of his \$2.6 billion proposal to provide intensive tutoring for students, which is detailed in the following section.

Student Learning

The May Revision continues the state’s focus on reopening schools for in-person instruction. Governor Newsom proposes an additional \$2 billion in one-time Proposition 98 funds for health and safety activities associated with reopening schools, including testing and vaccine initiatives, enhanced cleaning, personal protective equipment, and improved ventilation. This investment supplements the In-Person Instruction

Grant that was established by Assembly Bill (AB) 86. In addition, the Governor proposes to supplement the Expanded Learning Opportunities Grant from AB 86 with an additional \$2.6 billion to provide interventions for students focused on accelerated learning.

Recognizing that some parents may still be hesitant to send their children back to school in the fall, the May Revision affirms that LEAs may serve these students outside the classroom using existing independent study statutes. To ensure these students receive a high-quality option for nonclassroom-based instruction, improvements to the independent study statutes are proposed.

Afterschool and Summer Programs

The Governor envisions robust afterschool and summer programs for elementary school students with a five-year plan. Funds are proposed to provide no-cost afterschool and summer programs with a priority for LEAs with the highest concentrations of low-income students, English language learners, and youth in foster care. The May Revision includes \$1 billion for this proposal in 2021–22, growing to \$5 billion in 2025–26.

Children and Youth Behavioral Health Initiative

The need for comprehensive mental health supports has been highlighted during the pandemic, prompting Governor Newsom to propose an investment of \$4 billion over five years and many state departments to identify and treat behavioral health needs early, including trauma, depression, anxiety, psychological disorders, and substance use in youth ages 0–25. The intent is to identify children who need help early, provide services where and when needed, and make programs and services available to meet their needs. The Children and Youth Behavioral Health Initiative will be designed to invest in schools’ ability to both deliver care directly and partner with Medi-Cal plans.

Closing

Certainly, a \$268 billion investment that leverages over \$75 billion in surplus revenues is cause for celebration, especially when compared to where we were just a year ago. At this time last year, we were feeling dizzy about a potential 10% cut to our General Fund apportionments alongside billions of dollars in deferred state payments, both of which were critical in helping the state address an estimated \$54 billion State Budget shortfall. Also, we certainly cannot ignore the euphoric revenue gains coming from Wall Street, which was unexpectedly shielded from the economic storm of the health pandemic that upended millions of lives across the nation.

There is so much to be grateful for in the May Revision. Local educational leaders can look forward to increased revenues that will help them achieve fiscal resiliency while expanding access to high quality educational and support services to California’s six million students, including programs to accelerate and enrich academic learning.

While there is so much to look forward to, we believe that the significant investments in the May Revision

—namely, the increased ongoing education spending obligations tied to some of the investments—can create out-year risks for the state and for local leaders if the economic assumptions underlying the May Revision prove tenuous.

We’ll unpack the May Revision’s education investments and discuss their implications for local planning and implementation, including the risks they present, at our [May Revision Workshop](#) next week. We can’t wait to “see” you all there!



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April 16, 2021

Ms. Jill Sellers, President
Larkspur-Corte Madera School District
230 Doherty Drive
Larkspur, CA 94939

Ms. Sellers,

Our office has completed its review of the Larkspur-Corte Madera School District's second interim budget report for 2020-21 in compliance with the provisions of Education Code 42131(a)(2). The Governing Board approved the budget with a positive certification that the District will be able to meet its financial obligations for the current and subsequent two (2) years.

The Code requires the County Superintendent to approve or change interim report certifications after examining the report to determine whether it complies with the standards and criteria established pursuant to Education Code 33127 and determining whether the interim budget will allow the district to meet its financial obligations during the current fiscal year and is consistent with a financial plan that will enable the district to satisfy its multi-year financial commitments.

Based upon our review, the Board's POSITIVE certification of the second interim budget is approved, however, the District's projected decline in ending fund balance is cause for concern when considering the pending salary settlement, the cost of which is not reflected in the second interim budget.

We recommend the District take the necessary steps to develop and implement a deficit reduction and reserve recovery plan as soon as possible.

ECONOMIC IMPACTS DUE TO THE CORONAVIRUS PANDEMIC

An unprecedented amount of one-time money is being directed toward K-12 education from both the federal and state government to provide the resources needed to return to school and address the learning loss and socio-emotional issues that have arisen due to the coronavirus pandemic. The total amount of one-time funding associated with COVID-19 for school districts in Marin county is equal to 15% of county-wide school district revenues. Due to the timing of the passage of the most recent federal and state legislation, a considerable amount of one-time funds are not reflected in the District's 2020-21 second interim budget.

While the one-time COVID-19 funding for education has fairly broad application, there are at least ten (10) separate grants, each of which has application, compliance and reporting requirements as well as specific

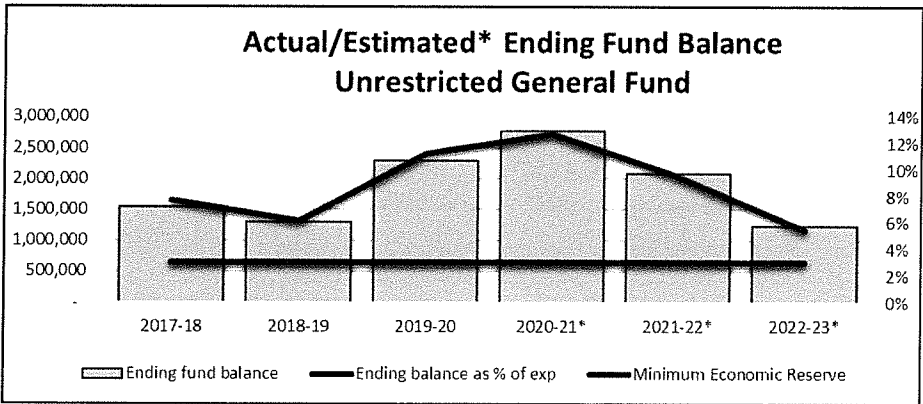
restrictions. The most recent state awards are made as a result of the passage of AB86: “COVID-19 relief and school reopening, reporting and public health requirements” and include a requirement for governing boards to adopt an Expanded Learning Opportunities Grant Plan by June 1, 2021. We have provided resources and technical assistance sessions to assist districts with the preparation of this plan and managing the complexity of these grants while also ensuring funds are being expended as effectively as possible.

The influx of resources to assist with the work school districts have been performing will temporarily inflate district budgets and could therefore mask underlying structural deficits. We therefore caution districts to be very clear about the activities that are being funded with one-time revenue to mitigate the risk of increasing structural deficits upon the expiration of the grants.

Districts recently received notice that the school employer rate for providing state unemployment insurance will be 1.23% in 2021-22, an increase of 1.18%, due to the significant increase in unemployment claims. The state maintains a separate pool to manage unemployment insurance for school agencies and have advised districts that the rate could be reduced later in the year, however, until further information is known, districts should plan on budgeting for the increased cost.

BUDGETARY POSITION FOR LARKSPUR-CORTE MADERA SCHOOL DISTRICT

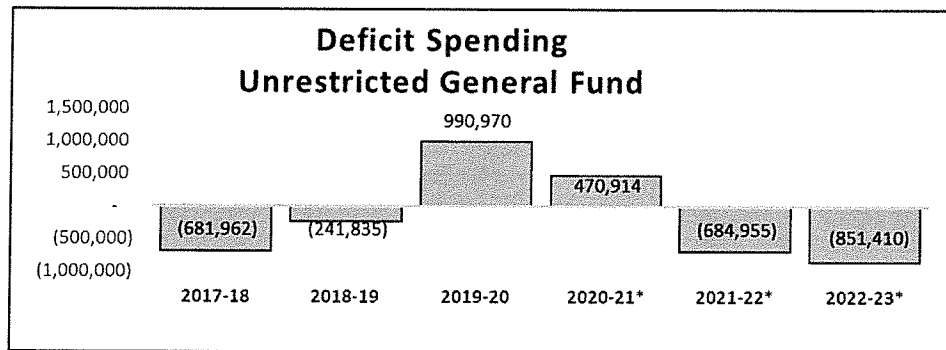
The District’s second interim budget and multi-year projection reflects a deterioration in budgetary position when compared to the first interim budget. The following graph depicts the District’s estimated ending balance in the second interim budget and multi-year projection for the unrestricted general fund with both the state required minimum reserve and the District’s actual reserve as a percentage of total expenditures.



The District’s ending balance meets the minimum required reserve requirement for the current and both subsequent years, nonetheless, the District’s reserves are declining at an unsustainable rate and as noted above, the cost of the pending salary settlement for all staff is not reflected in this projection.

OPERATING DEFICITS

The District’s second interim budget and multi-year projection reflects operating deficits in the unrestricted general fund as displayed in the following chart. We note deficit spending is exacerbated in 2022-23 with the loss of pension relief and that the District’s pending bargaining unit agreements have not been included in the second interim budget and multi-year projection. Absent offsetting cost reductions, salary increases will exacerbate the District’s deficit spending.



The cumulative impact of this projected deficit spending is a 46% decline in fund balance over the current plus two (2) subsequent years, leaving the District with reserves of \$1.2million or 5% of general fund expenditures as of June 30, 2023. We estimate the District's ending balance falls to less than 4% as of June 30, 2023 once the impacts of the District's bargained settlements and accompanying offsetting cost reductions are included. The Board is to be commended for developing the cost reductions that accompany the proposed settlements, however, while some deficit spending may be a result of one-time costs from prior year funding sources, ongoing structural deficits threaten a school district's future educational programs. Districts that wait too long to address and correct structural deficits are forced to make dramatic corrections all at once. In contrast, carefully planned and phased-in structural corrections lessen the impact on children.

With the development of the 2021-22 budget the multi-year projection extends out to 2023-24. At the current rate of deficit spending, the District's reserves will be exhausted in 2023-24 and the District's budget will become qualified. The District's Adopted Budget submission should, therefore, identify the budget adjustment that will be required in 2022-23 to maintain fiscal solvency. We further anticipate the District will need to develop an accompanying deficit reduction and reserve recovery plan for inclusion in the 2021-22 first interim budget.

CASH FLOW

All districts should ensure they have a robust system for projecting and monitoring cash flow to ensure sufficient lead time to implement any necessary cash-flow borrowing.

We note the District has prepared for potential cash flow needs by requesting borrowing capacity from the County of Marin through a Tax Anticipation Note (TAN) which has been approved by the Board of Supervisors. Any district with cash flow needs beyond April 1st will also need to execute the newly available TAN Addendum. Finally, should a district need cash flow borrowing across the fiscal year into 2021-22, the district will need to execute a promissory note with the County of Marin.

The District is well advised to maintain reserve levels at far higher levels than the state required minimums to ensure sufficient cash for operating purposes.

LOCAL CONTROL FUNDING FORMULA (LCFF)-

Significantly reduced State revenues in 2020-21 caused the State to forego the 2.31% statutory cost-of-living adjustment (COLA) that would have otherwise been included in the LCFF. To address this, the State budget proposal for 2021-22 includes a compound COLA of 3.84% and projects a COLA of 2.98% in 2022-23. Despite the resulting increase to the LCFF, current estimates indicate the District will remain basic aid for the foreseeable future. As the District looks forward to budget development for 2021-22 we recommend the District continue to monitor tax growth rate and student enrollment projections very carefully and also recommend developing various LCFF revenue scenarios for the multi-year projection.

FEDERAL BUDGET

The federal government have passed three rounds of COVID-19 related stimulus funding. The one-time funding approved in the second stimulus bill, the Coronavirus Relief and Response Supplementary Appropriations Act (CRRSAA) and the latest American Rescue Plan (ARP) Act are allocated using the same formula used for Title I grants to direct funding to the most vulnerable students. We note the District's second interim budget update reflects the ESSER II grant authorized by CRRSAA in the amount of \$168 thousand.

The ARP Act passed in March 2021 requires school districts to set aside 20% of the grant award to mitigate learning loss among elementary and secondary school students. We estimate that the District's ESSER III grant award authorized under ARP is approximately \$386 thousand. We are awaiting guidance from the California Department of Education as to whether these funds will be appropriated in the State budget for 2020-21 and therefore available for local educational agencies (LEAs) to budget.

OTHER STATE FUNDING

The state's economy has performed far more robustly in 2020-21 than anticipated when the state adopted the budget and as a result, the state has significant one-time revenues, some of which the state legislature has directed towards one-time grants to school agencies to support the reopening of schools in 2020-21. The preliminary allocations indicate the District will receive a total of \$1.3 million in one-time state grants which must be expended by August 31, 2022.

The legislation (AB86) provides for two grants – one to support In-Person Instruction as evidenced through bi-weekly reporting to the California Department of Public Health, and the second to expand learning opportunities to mitigate learning loss and mental health issues by implementing any of seven broadly defined supplemental instruction and support strategies. Ten (10) percent of this second grant must be expended solely on hiring paraprofessionals to implement supplemental instruction and support strategies. In addition, by no later than June 1, 2021, the District's governing board must adopt an Expanded Learning Opportunities grant plan. Districts will also be required to report actual expenditures against the grant plan budget no later than December 2022.

SALARY SETTLEMENTS

School districts are in the "people business" and, as a result, the budget is largely driven by salaries and benefits. We thank the District for the timely submission of the Public Disclosure of Collective Bargaining Agreement and multi-year projection for the pending salary settlements. We note the cost of the settlement has not been included in the second interim budget. Budget revisions associated with salary settlements should be approved within 45 days of Board approval.

RESERVES

The District maintains the state-required minimum reserve for economic uncertainty of 3% of total general fund expenditures in the current and two (2) subsequent years. In addition, we note the District maintains a Board reserve for economic uncertainty of 3% for a total reserve of 6% in all three years of the budget and multi-year projection.

All school districts, whether state aid or community funded, are well advised to establish higher than minimum reserves in order to provide for the financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs, cash flow deferrals and general economic uncertainties. Higher than minimum reserves allow the District to better ensure a consistent and stable program offering for students.

CONCLUSION

We thank Paula Rigney for the timely submission of the second interim budget using the statutorily required forms. If you have any questions, please do not hesitate to contact me at 415-499-5822.

We appreciate your dedication and service to the children of Marin County especially during these difficult times. Marin's school districts have taken a leading role in providing safe in-person instruction during the pandemic. Due to your good fiscal stewardship, the children of Marin County will continue to experience quality education now and in the future.

Sincerely,

MARY JANE BURKE
Marin County Superintendent of Schools

A handwritten signature in black ink that reads "Kate Lane". The signature is written in a cursive, flowing style.

KATE LANE
Assistant Superintendent

cc: Dr. Brett Geithman, Superintendent
Paula Rigney, Chief Business Official