



## Sequoia Union Board of Trustees Special Board Meeting July 22, 2021 at 6:00 p.m.

A regular meeting of the Board of the Sequoia Union Elementary School will be held at 23958 Avenue 324, Lemon Cove, CA. ***Please note those in attendance will need to follow physical distancing and wear a mask.***

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board meeting room, to access written documents being discussed at the Board meeting, or to otherwise participate at Board meetings, please contact the school office at (559) 564-2106 for assistance. Notification at least 48 hours before the meeting will enable the District to make reasonable arrangements to ensure accessibility to the Board meeting and to provide any required accommodations, auxiliary aids or services.

Documents provided to a majority of the Governing Board regarding an open session item on this agenda will be made available for public inspection in the District office located at 23958 Ave. 324, Lemon Cove, California during normal business hours and on the website at <https://www.sequoiaunion.org/>

1. **CALL TO ORDER at 6:00 pm**

2. **FLAG SALUTE**

3. **APPROVAL OF [AGENDA](#)**

4. **COMMENTS FROM THE PUBLIC**

Board Policy #9323 allows each individual speaker three minutes for public comment. The public may choose to address the board on any non agenda item at this time, or on an agendized item at this time or at the time of the items discussion. Before making a comment, please gain recognition from the Chair and direct your comments through the Chair. Due to COVID-19, if you wish to submit a comment virtually you may do so online at <https://bit.ly/SUpubliccomment>. Comments must be submitted one hour prior to the scheduled meeting opening to ensure they will be read. The same requirements relating to the three minute limit apply to written comments also. Comments submitted after the opening of the meeting, but before adjournment will be recorded in the minutes.

5. **DISCUSSION & REPORTS**

**[5.1 California Department of Public Health UPDATE on Student Mask Mandates and Guidance for K-12 Public Schools in the 2021-2022 School Year](#)**  
**[5.2 Face Mask Protocols](#)**



[5.3 Report on AB104: Student Retention](#)

[5.4 Report on Expanded Learning Opportunities Program](#)

[5.5 Report on Universal Transitional Kindergarten](#)

**6. ACTION ITEMS**

[6.1 Revision to the 2021-2022 Sequoia Union Elementary School District and Charter Budget](#)

[6.2 Approve Contract for Sherri Rocha-Consultant for Budget and Fiscal Support for the Business Department](#)

[6.3 Approve the 2019-2020 Outstanding District Credit Card Statement](#)

[6.4 Approve Waiving the normal policy of 3 reads in order to approve an emergency Board Policy Change](#)

**7. PUBLIC HEARING**

[7.1 Public Hearing on Board Policy 6158.1 and Administrative Regulation 6158.1 regarding Independent Study for the 2021-2022 school year pursuant to AB 130](#)

**8. ACTION ITEMS**

[8.1 Discussion, Consideration and Possible Adoption of Revised Board Policy 6158.1 and Administrative Regulation 6158.1](#)

**9. ORGANIZATIONAL BUSINESS**

[9.1 Consideration of Agenda Items the Board Wishes to Discuss in Future Meetings](#)

**10. CLOSED SESSION**

[10.1 GOVERNMENT CODE SECTION 54957.6:CONFERENCE WITH LABOR NEGOTIATOR AGENCY REPRESENTATIVE: District's Legal Counsel. EMPLOYEE ORGANIZATION: S.E.T.A., UNREPRESENTED EMPLOYEES: Sequoia Union Classified Staff.](#)

**11. ACTION ITEMS**

[11.1 Action to Approve Public Statement Regarding Face Mask Mandate](#)

**12. ADJOURNMENT**



## **DISCUSSION & REPORTS: 5.1 California Department of Public Health UPDATE on Student Mask Mandates and Guidance for K-12 Public Schools in the 2021-2022 School Year**

- In the July 13<sup>th</sup> update from the California Department of Public Health (CDPH)
- Student Face Masks
  - **Optional outdoors.**
  - K-12 students are **required** to mask **indoors**, except if they meet face mask exemptions per existing face mask guidance.
  - Adults in K-12 school settings are required to mask indoors when sharing indoor spaces with students regardless of vaccination status.
  - Schools must exclude students from campus (not just placing them outdoors) if they are not exempt and refuse to wear a face covering.
    - Schools should offer alternative educational opportunities for students who are excluded from campus because they will not wear a face covering. (See Agenda Item 5.2)
    - CDPH will continue to assess conditions on an ongoing basis, and will determine no later than November 1, 2021, whether to update mask requirements or recommendations.
  - **Physical Distancing:** Recent evidence indicates that in-person instruction can occur safely without minimum physical distancing requirements when other mitigation strategies (e.g., masking) are implemented.

- [COVID-19 Home](#)
- [Protect Your Health](#)
- [Get Latest Guidance](#)
- [See the Numbers](#)
- [Learn More](#)



**TOMÁS J. ARAGÓN, M.D., Dr.P.H.**  
*State Public Health Officer & Director*



**GAVIN NEWSOM**  
*Governor*

State of California—Health and Human Services Agency  
**California Department of Public Health**

July 12, 2021

**TO:**  
All Californians

**SUBJECT:**  
COVID-19 Public Health Guidance for K-12 Schools in California, 2021-22 School Year

**Related Materials:** [CDPH Guidance for the Use of Face Coverings](#) | [Safe Schools for All Hub](#) | [K-12 Schools Testing Framework 2021-2022](#)

On July 9, 2021, the Centers for Disease Control and Prevention (CDC) published its [updated](#) recommendations for K-12 schools. The following guidance applies CDC's recommendations to the California context, in order to help K-12 schools formulate and implement plans for safe, successful, and full in-person instruction in the 2021-22 school year. This guidance is effective immediately and will be reviewed regularly by the California Department of Public Health (CDPH).

**The foundational principle of this guidance is that all students must have access to safe and full in-person instruction and to as much instructional time as possible.** In California, the surest path to safe and full in-person instruction at the outset of the school year, as well as minimizing missed school days in an ongoing basis, is a strong emphasis on the following: vaccination for all eligible individuals to get COVID-19 rates down throughout the community; universal masking in schools, which enables no minimum physical distancing, allowing all students access to full in-person learning, and more targeted quarantine practices, keeping students in school; and access to a robust COVID-19 testing program as an available additional safety layer. Recent evidence indicates that in-person instruction can occur safely without minimum physical distancing requirements when other mitigation strategies (e.g., masking) are fully implemented. This is consistent with [CDC K-12 School Guidance](#).

Masks are one of the most effective and simplest safety mitigation layers to prevent in-school transmission of COVID-19 infections and to support full time in-person instruction in K-12 schools. SARS-CoV-2, the virus that causes COVID-19, is transmitted primarily by aerosols (airborne transmission), and less frequently by droplets. Physical distancing is generally used to reduce only droplet transmission, whereas masks are one of the most effective measures for source control of **both** aerosols and droplets. Therefore, masks best promote both safety and in-person learning by reducing the need for physical distancing. Additionally, under the new guidance from the CDC, universal masking also permits modified quarantine practices under certain conditions in K-12 settings, further promoting more instructional time for students.

Finally, this approach takes into account a number of key considerations: current unknowns associated with variants and in particular the Delta Variant, which is more transmissible; operational barriers of tracking vaccination status in order to monitor and enforce mask wearing; and potential detrimental effects on students of differential mask policies. Detrimental effects of differential mask policies include: potential stigma, bullying, isolation of vaccinated OR unvaccinated students, depending on the culture and attitudes in the school or surrounding community.

**CDPH will continue to assess conditions on an ongoing basis, and will determine no later than November 1, 2021, whether to update mask requirements or recommendations.** Indicators, conditions, and science review will include vaccination coverage status, in consideration of whether vaccines are available for children under 12, community case and hospitalization rates, outbreaks, and ongoing vaccine effectiveness against circulating variants of SARS-CoV-2, the virus that causes COVID-19 in alignment with the [CDC-recommended indicators](#) to guide K-12 school operations.

This guidance is designed to enable all schools to offer and provide full in-person instruction to all students safely, consistent with the current scientific evidence about COVID-19, even if pandemic dynamics shift throughout the school year, affected by vaccination rates and the potential emergence of viral variants.

This guidance includes mandatory requirements, in addition to recommendations and resources to inform decision-making. Implementation requires training and support for staff and adequate consideration of student and family needs. Stricter guidance may be issued by local public health officials or other authorities.

**COVID-19 vaccination is strongly recommended for all eligible people in California, including teachers, staff, students, and adults sharing homes with these members of our K-12 communities.** See [CDC recommendations](#) about how to promote vaccine access and uptake for schools. Additional California-specific vaccine access information is available on the [Safe Schools Hub](#) and [Vaccinate All 58 – Let’s Get to Immunity](#).

In workplaces, employers are subject to the Cal/OSHA COVID-19 Emergency Temporary Standards (ETS) or in some workplaces the CalOSHA Aerosol Transmissible Diseases Standard, and should consult those regulations for additional applicable requirements.

## General Considerations:

Consideration should be given to both the direct school population as well as the surrounding community. The primary factors to consider include: 1) level of [community transmission](#) of COVID-19; 2) [COVID-19 vaccination coverage](#) in the community and among students, faculty, and staff; and 3) any local COVID-19 outbreaks or increasing trends. Discussion of these factors should occur in collaboration with local or state public health partners.

As the [CDC explained](#) in its July 9, 2021 Guidance:

“Schools will have a mixed population of both people who are fully vaccinated and people who are not fully vaccinated. . . These variations require K-12 administrators to make decisions about the use of COVID-19 prevention strategies in their schools to protect people who are not fully vaccinated. . . Together with local public health officials, school administrators should consider multiple factors when they make decisions about implementing layered prevention strategies against COVID-19.”

In an effort to streamline and tailor this decision-making process for the California context, guidance regarding each of the measures that can be used in a layered prevention strategy is provided below.

## Safety Measures for K-12 Schools

1. Masks
  - a. Masks are optional outdoors for all in K-12 school settings.
  - b. K-12 students are required to mask indoors, with exemptions per [CDPH face mask guidance](#). Adults in K-12 school settings are required to mask when sharing indoor spaces with students.
  - c. Persons exempted from wearing a face covering due to a medical condition, must wear a non-restrictive alternative, such as a face shield with a drape on the bottom edge, as long as their condition permits it.

- d. Schools must develop and implement local protocols to provide a face covering to students who inadvertently fail to bring a face covering to school to prevent unnecessary exclusions.
- e. Consistent with guidance from the 2020-21 school year, schools must develop and implement local protocols to enforce the mask requirements. Additionally, schools should offer alternative educational opportunities for students who are excluded from campus because they will not wear a face covering. Note: Public schools should be aware of the requirements in AB 130 to offer independent study programs for the 2021-22 school year.
- f. In limited situations where a face covering cannot be used for pedagogical or developmental reasons, (e.g., communicating or assisting young children or those with special needs) a face shield with a drape (per CDPH guidelines) can be used instead of a face covering while in the classroom as long as the wearer maintains physical distance from others. Staff must return to wearing a face covering outside of the classroom.

2. Physical distancing

- a. Recent evidence indicates that in-person instruction can occur safely without minimum physical distancing requirements when other mitigation strategies (e.g., masking) are implemented. This is consistent with [CDC K-12 School Guidance](#).

3. Ventilation recommendations:

- a. For indoor spaces, ventilation should be optimized, which can be done by following [CDPH Guidance on Ventilation of Indoor Environments and Ventilation and Filtration to Reduce Long-Range Airborne Transmission of COVID-19 and Other Respiratory Infections: Considerations for Reopened Schools](#).

4. Recommendations for staying home when sick and getting tested:

- a. Follow the strategy for Staying Home when Sick and Getting Tested from the [CDC](#).
- b. Getting tested for COVID-19 when symptoms are [consistent with COVID-19](#) will help with rapid contact tracing and prevent possible spread at schools.
- c. Advise staff members and students with symptoms of COVID-19 infection not to return for in-person instruction until they have met CDPH criteria to return to school for those with symptoms:

- i. At least 24 hours have passed since resolution of fever without the use of fever-reducing medications; and
- ii. Other symptoms have improved; and
- iii. They have a negative test for SARS-CoV-2, OR a healthcare provider has provided documentation that the symptoms are typical of their underlying chronic condition (e.g., allergies or asthma) OR a healthcare provider has confirmed an alternative named diagnosis (e.g., Streptococcal pharyngitis, Coxsackie virus), OR at least 10 days have passed since symptom onset.

5. Screening testing recommendations:

a. CDPH has a robust State- and Federally-funded school testing program and subject matter experts available to support school decision making, including free testing resources to support screening testing programs (software, test kits, shipping, testing, etc.).

i. Resources for schools interested in testing include: California’s Testing Task Force [K-12 Schools Testing Program](#) and K-12 school-based COVID-19 testing strategies; The Safe Schools for [All state technical assistance \(TA\)](#) portal; and the [CDC K-12 School Guidance](#) screening testing considerations (in Section 1.4 and Appendix 2) that are specific to the school setting.

6. Case reporting, contact tracing and investigation

a. Per AB 86 (2021) and California Code Title 17, section 2500, schools are required to report COVID-19 cases to the local public health department.

b. Schools or LEAs should have a COVID-19 liaison to assist the local health department with contact tracing and investigation.

7. Quarantine recommendations for vaccinated close contacts

a. For those who are vaccinated, follow the [CDPH Fully Vaccinated People Guidance](#) regarding quarantine.

8. Quarantine recommendations for unvaccinated students for exposures when both parties were wearing a mask, as required in K-12 indoor settings. These are adapted from the [CDC K-12 guidance](#) and [CDC definition of a close contact](#).

a. When both parties were wearing a mask in the indoor classroom setting, unvaccinated students who are close contacts (more than 15 minutes over a 24-hour period within 0-6 feet indoors) may undergo a modified 10-day quarantine as follows. They may continue to attend school for in-person instruction if they:

- i. Are asymptomatic;
- ii. Continue to appropriately mask, as required;
- iii. Undergo at least twice weekly testing during the 10-day quarantine; and
- iv. Continue to quarantine for all extracurricular activities at school, including sports, and activities within the community setting.

9. Quarantine recommendations for: unvaccinated [close contacts](#) who were not wearing masks or for whom the infected individual was not wearing a mask during the indoor exposure; or unvaccinated students as described in #8 above.

a. For these contacts, those who remain asymptomatic, meaning they have NOT had any symptoms, may discontinue self-quarantine under the following conditions:

- i. Quarantine can end after Day 10 from the date of last exposure without testing;
- OR

ii. Quarantine can end after Day 7 if a diagnostic specimen is collected after Day 5 from the date of last exposure and tests negative.

b. To discontinue quarantine before 14 days following last known exposure, asymptomatic close contacts must:

i. Continue daily self-monitoring for symptoms through Day 14 from last known exposure; AND

ii. Follow all recommended non-pharmaceutical interventions (e.g., wearing a mask when around others, hand washing, avoiding crowds) through Day 14 from last known exposure.

c. If any symptoms develop during this 14-day period, the exposed person must immediately isolate, get tested and contact their healthcare provider with any questions regarding their care.

#### 10. Isolation recommendations

a. For both vaccinated and unvaccinated persons, follow the CDPH [Isolation Guidance](#) for those diagnosed with COVID-19.

#### 11. Hand hygiene recommendations

a. Teach and reinforce washing hands, avoiding contact with one's eyes, nose, and mouth, and covering coughs and sneezes among students and staff.

b. Promote hand washing throughout the day, especially before and after eating, after using the toilet, and after handling garbage, or removing gloves.

c. Ensure adequate supplies to support healthy hygiene behaviors, including soap, tissues, no-touch trashcans, face coverings, and hand sanitizers with at least 60 percent ethyl alcohol for staff and children who can safely use hand sanitizer.

#### 12. Cleaning recommendations

a. In general, cleaning once a day is usually enough to sufficiently remove potential virus that may be on surfaces. Disinfecting (using disinfectants on the [U.S. Environmental Protection Agency COVID-19](#) list) removes any remaining germs on surfaces, which further reduces any risk of spreading infection.

b. For more information on cleaning a facility regularly, when to clean more frequently or disinfect, cleaning a facility when someone is sick, safe storage of cleaning and disinfecting products, and considerations for protecting workers who clean facilities, see [Cleaning and Disinfecting Your Facility](#).

c. If a facility has had a sick person with COVID-19 within the last 24 hours, clean AND disinfect the spaces occupied by that person during that time.

#### 13. Food service recommendations

- a. Maximize physical distance as much as possible while eating (especially indoors). Using additional spaces outside of the cafeteria for mealtime seating such as classrooms or the gymnasium can help facilitate distancing. Arrange for eating outdoors as much as feasible.
- b. Clean frequently touched surfaces. Surfaces that come in contact with food should be washed, rinsed, and sanitized before and after meals.
- c. Given very low risk of transmission from surfaces and shared objects, there is no need to limit food service approaches to single use items and packaged meals.

#### 14. Vaccination verification considerations

- a. To inform implementation of prevention strategies that vary by vaccination status (testing, contact tracing efforts, and quarantine and isolation practices), refer to the [CDC vaccine verification recommendations](#).

#### 15. COVID-19 Safety Planning Transparency Recommendations

- a. In order to build trust in the school community and support successful return to school, it is a [best practice](#) to provide transparency to the school community regarding the school's safety plans. It is recommended that at a minimum all local educational agencies (LEAs) post a safety plan, communicating the safety measures in place for 2021-22, on the LEA's website and at schools, and disseminate to families in advance of the start of the school year.

Note: With the approval of the federal American Rescue Plan, each local educational agency receiving Elementary and Secondary School Emergency Relief (ARP ESSER) funds is required to adopt a Safe Return to In-Person Instruction and Continuity of Services Plan and review it at least every six months for possible revisions. The plan must describe how the local educational agency will maintain the health and safety of students, educators and other staff. Reference the Elementary and Secondary School Relief Fund (ESSER III) [Safe Return to In-Person Instruction Local Educational Agency Plan Template](#).

## Additional considerations or other populations

#### 1. Disabilities or other health care needs recommendations

- a. When implementing this guidance, schools should carefully consider how to address the legal requirements related to provision of a free appropriate public education and requirements to reasonably accommodate disabilities, which continue to apply.
- b. Refer to the CDC K-12 guidance section on "[Disabilities or other health care needs](#)" for additional recommendations.

#### 2. Visitor recommendations

- a. Schools should review their rules for visitors and family engagement activities.
- b. Schools should limit nonessential visitors, volunteers, and activities involving external groups or organizations with people who are not fully vaccinated, particularly in areas where there is moderate-to-high COVID-19 community transmission.

- c. Schools should not limit access for direct service providers, but can ensure compliance with school visitor polices.
- d. Schools should continue to emphasize the importance of staying home when sick. Anyone, including visitors, who have symptoms of infectious illness, such as flu or COVID-19, should stay home and seek testing and care.
3. Boarding schools may operate residential components under the following guidance:
- a. COVID-19 vaccination is strongly recommended for all eligible people in California, including teachers, staff, students, and adults sharing homes with these members of our K-12 communities.** See [CDC recommendations](#) about how to promote vaccine access and uptake for schools. Additional California-specific vaccine access information is available on the [Safe Schools Hub](#).
- b. Strongly recommend policies and practices to ensure that all eligible students, faculty and staff have ample opportunity to become fully vaccinated.
- c. Strongly recommend that unvaccinated students and staff be offered regular COVID-19 screening testing.
- d. Consider students living in multi-student rooms as a “household cohort.” Household cohort members, regardless of vaccination status, do not need to wear masks or physically distance when they are together without non-household cohort members nearby. If different “household cohorts” are using shared indoor when together during the day or night, continue to monitor and enforce mask use, and healthy hygiene behaviors for everyone.
- The non-residential components of boarding schools (e.g., in-person instruction for day students) are governed by the guidelines as other K-12 schools, as noted in this document.
4. Additional information about how this guidance applies to other supervised settings for K-12 school-aged children and youth (including activities such as band, drama) is forthcoming. Childcare settings and providers remain subject to [separate guidance](#).



California Department of Public Health  
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Department Website ([cdph.ca.gov](http://cdph.ca.gov))



## **DISCUSSION & REPORTS: 5.2 Face Mask Protocols**

In the July 13<sup>th</sup> update from the California Department of Public Health (CDPH) the State puts the burden on LEAs (Districts) to create protocols for dealing with face mask non-compliance in two sections from their update:

Section d. Schools must develop and implement **local protocols** to provide a face covering to students who inadvertently fail to bring a face covering to school to prevent unnecessary exclusions.

Section e. Consistent with guidance from the 2020-21 school year, schools must develop and implement **local protocols** to enforce the mask requirements. Additionally, schools should offer alternative educational opportunities for students who are excluded from campus because they will not wear a face covering. Note: Public schools should be aware of the requirements in AB 130 to offer independent study programs for the 2021-22 school year.

## Matrix of Educator Responses to Student Non-Compliance with COVID-19 Face Covering Precautions

**Rule:** Students in grades K-12 are required to wear a face covering while indoors at school by the California Department of Public Health (“CDPH”) and on school transportation by the Centers for Disease Control and Prevention (“CDC”) to help minimize the spread of COVID-19. Schools are also required to develop protocols to address students who refuse to wear a face covering and are not exempt from doing so.

Written notification will be made at the start of the school year to all parents/guardians of the face covering requirements and to explain the offer of other alternative educational programs like independent study.

Teachers should also emphasize the face covering rules regularly to their entire classes. This may include posting signs on the door and/or in the classroom, providing brief verbal reminders upon return to in-person instruction and at regular intervals throughout the school year.

Initial considerations if a student is not wearing a face covering:	
Situation	Action to Take
<i>Student inadvertently forgot their face covering.</i>	Staff member will provide student with access to a face covering and remind them of the rule. Students should not be excluded if they simply forgot a face covering. The school should have ample disposable face coverings to provide for free.
<i>Student is exempt from face covering requirement.</i>	<p>Staff member will communicate with an administrator if a student asserts they are exempt and the staff member is unaware of the exemption. If the student has not previously asserted an exemption, the student must be referred to the District’s process to determine if they are eligible for an exemption.</p> <p>The District will analyze and review whether the student has an IEP, 504 plan, or some other process that needs to be considered to address a face covering exemption.</p> <p><b>Confidentiality and Privacy:</b> If a student is exempt from a face covering requirement, staff members should not answer questions from other students or parents about why the student is not wearing a face covering. Rather, the staff member should explain that there are some valid reasons why students, generally, could be exempted from wearing a face covering and that they cannot comment on the details of a particular student’s situation. In addition, the staff member could add that the District does enforce the face covering requirements consistent with the law.</p>
Steps to take for intentional refusal to wear a face covering:	
Situation	Action to Take
<b>Step 1.</b> <i>Student intentionally refuses to wear a face covering.</i>	In this case, a student should be asked to wear a face covering and verbally reminded that it is required to participate in in-person instruction.

	If they refuse, proceed to Step 2.
<b>Step 2a.</b> <i>Student continues to refuse to wear a face covering.</i>	Student should be sent to the principal’s office for a reminder about the face covering requirement.
<b>Step 2b.</b> <i>Student continues to refuse to wear a face covering.</i>	Student may be approved to sit in a supervised setting outdoors without a face covering and participate in class activities through on-site virtual learning. Student’s parent/guardian may also be offered information about other alternative educational programs like independent study.
<b>Step 3.</b> <i>Student continues to refuse to wear a face covering or follow directions for participating in education occurring outdoors or virtually.</i>	Student should be sent to the principal’s office and parent/guardian contact should be made prior to excluding.  Written notification should be made to parent/guardian that the student may be excluded if the student continues to refuse to wear a face covering and explain again the offer of other alternative educational programs like independent study.
<b>Step 4.</b> <i>Student continues to refuse to wear a face covering or follow directions for participating in education occurring outdoors or virtually, and declines independent study.</i>	Administrator should exclude student from school that day.  This would require the school site to contact the parents/guardians and have the student picked up.  Student should be told they can return to school the next day if they comply with the face covering requirement. Free face coverings should be offered.  Written and verbal notice should be given to parent/guardian that face coverings are required while indoors at school; that the school provides ample free face coverings; that the student may be excluded if they continue to refuse to wear a face covering; and provided information about other alternative educational opportunities.  This is non-disciplinary and may be modified as necessary.
<b>Step 5.</b> <i>Repeat Step 4 until the school site administrator can determine that the student will not wear a face covering, participate instead in an alternative educational program, or obtain an exemption regardless of their efforts. At that point, administration will consider whether discipline, exclusion, or some other action is required.</i>	

**Questions or concerns about this process may be directed to the District’s administrative team.**



**DISCUSSION & REPORTS: 5.3 Report on AB 104: Student Retention**

AB 104 contains three major provisions dealing with retention, grading, and graduation policies. The retention portion of AB 104 has the most potential impact on a K-8 school.



## **Assembly Bill 104: Student Retention**

On July 1, 2021, Governor Newsom signed Assembly Bill 104 to add Sections 48017, 49066.5, and 51225 to the Education Code. The new laws require local educational agencies (including charter schools) to implement several remedial provisions to mitigate the hardships of COVID-19 on students.

The following new requirements are effective immediately:

### **Requests for Retention**

For the 2021-22 academic year, schools/charter schools must follow the following procedures in response to parent/guardian requests for the retention of **eligible students**:

- **Within 30 calendar days** of receiving a written retention consultation request from a parent, a school/charter school must offer to conduct a consultation with the parent, the student, the administrator, and a teacher. The consultation shall include a discussion of all available learning recovery options, research on the effects of retention and the benefits of particular interventions and supports, and consideration of the student's academic data and any other information relevant to whether retention is in the student's best interests, academically and socially.
- **Within 10 calendar days** of the consultation, a school/charter school must notify the requesting parent of its retention decision. Regardless of the retention decision, a school/charter school must offer student-specific interventions and supports. A pupil who is not retained shall be offered access to prior semester courses in which the student received a D or F letter grade in the 2020–21 academic year, some other form of credit recovery, or other supports

An "**eligible student**" is a student who received deficient grades for at least one-half of the student's coursework in the 2020–21 academic year. A deficient grade is a D, F, a No Pass, or an equivalent as determined by the school/charter school. A student enrolled in grade 12 during the 2020–21 academic year is not eligible for retention under AB 104.



**DISCUSSION & REPORTS: 5.4: Report on Expanded Learning Opportunities Program**

The 2021 California Budget Trailer bill provides \$753.1 million in one-time Proposition 98 funding to establish the Expanded Learning Opportunities Program to provide students access to after school and summer school or intersessional instruction opportunity programs.



## **Expanded Learning Opportunities Program**

The 2021 California Budget Trailer bill provides \$753.1 million in one-time Proposition 98 funding to establish the Expanded Learning Opportunities Program to provide students access to after school and summer school or intersessional instruction opportunity programs.

- When combined with funds allocated in the Budget Act, it provides a total of \$1.75 billion in the 2021–22 fiscal year.
- The intent is to expand the program to provide up to \$2,500 per unduplicated pupil with the total cost, conditional on future budget allocations, to reach \$5 billion in annual funding.
- LEAs would be required to prioritize enrollment at schools in low-income communities, as determined by the number of students eligible for free and reduced-price meals, but the bill permits LEAs to serve all students and grade levels.
- For the 2022–23 school year, LEAs would be required to provide after-school programs for students in TK through sixth grade on school days and 30 non-school summer school or intersessional days, and then to any student who requests it by the 2023–24 school year.



**SEQUOIA UNION** | **ELEMENTARY SCHOOL**

**DISCUSSION & REPORTS: 5.5: Report on Universal Transitional Kindergarten**

The Budget Trailer bill outlines a plan to add children in two- or three-month increments over the next few years until all 4-year-olds are eligible for the program.



## **Universal Transitional Kindergarten**

Currently, California, which has almost 3 million children under the age of 5, trails behind other states in terms of access to early education, with only 37 percent enrolled in transitional kindergarten and the state's subsidized preschool program. That's worrisome to early education advocates because research shows that children who attend preschool are more likely to take honors classes and less likely to repeat a grade. "California has among the largest achievement gaps in the country, and research has shown those gaps are present before children enter kindergarten, so it is imperative that we provide high-quality early learning opportunities for kids," said Samantha Tran, senior managing director of education policy at Children Now, an advocacy group. "Those options have to be high quality if we are going to have the intended impact and not create greater disparities."

Right now transitional kindergarten targets largely those children who narrowly miss the cutoff for traditional kindergarten. This Budget Trailer bill outlines a plan to add children in two- or three-month increments over the next few years until all 4-year-olds are eligible for the program. Advocates stress that for transitional kindergarten to best nurture young minds, it must have small teacher-to-student ratios and a developmentally appropriate curriculum as well as before- and after-school services available beyond the program's three instructional hours. The bill provides many of these quality assurances, such as starting with a ratio of one adult for every 12 children in the 2022–23 school year and segueing to one adult for every 10 children by the 2023–24 school year.



**Mr. Ken Horn**  
Superintendent/Principal

## **ACTION ITEMS**

### **6.1) Revision to the 2021/2022 Sequoia Union Elementary School District and Charter Budget**

The Sequoia Union Elementary School District and Charter Budget which was approved by the Board June 21, 2021 was submitted and reviewed by Tulare County Office of Education. Upon their review they advised that there were discrepancies' between the SACS State software system and the TCOE SACS Financial System. The discrepancies were found when an Audit 200 report was generated on behalf of TCOE, the state software ending balances by resource and the SACS system ending balances noted several differences. The differences occurred as changes for the proposed budget were made in the SACS State Software vs the TCOE SACS Financial System. The correct method was to make the changes in the State System and generate beginning balances in the TCOE SACS Financial system to be imported into the SACS State Software System. In addition, generating the Audit 200 report would have allowed me to capture any error on my end.

I was asked to review the discrepancies' and address the differences, revise the budget and return to the Board for approval.

I reached out to Sherri Rocha, Retired External Business Services support for TCOE and she was able to clarify the errors and work with me to revise the budget for approval. Throughout our training we noted that there is a deficit spending on the District budget for the 20/21 school year and we are not deficit spending in Charter School budget. This again is a proposed budget that does not incorporate actual expenditures for the 20/21 school year which we will be working on in this next week. The District also notes deficit spending in the 21/22 school year, the Charter does not, however with approximate growth we will return our ADA to TCOE to get the correct beginning balances for 21/22 so both will match by the First Interim.

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: Sequoia Union Elementary School District  
Date: June 01, 2021

Place: Sequoia Union Elementary School Di:  
Date: June 10, 2021  
Time: 6:00 p.m.

Adoption Date: June 21, 2021

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

Contact person for additional information on the budget reports:

Name: Diana Hernandez

Telephone: 559-564-2106 Ext. 223

Title: Business Manager

E-mail: dianahernandez@sequoiaunion.org

**Criteria and Standards Review Summary**

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

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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	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	

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?</li> </ul>	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	n/a	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:	X	
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> <li>Classified? (Section S8B, Line 1)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>	X	
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?</li> <li>Adoption date of the LCAP or an update to the LCAP:</li> </ul>		X
				Jun 21, 2021
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

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

Date of Meeting: Jun 22, 2021

For additional information on this certification, please contact:

Name: Diana Hernandez

Title: Business Manager

Telephone: 559-564-2106 Ext. 223

E-mail: dianahernandez@sequoiaunion.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	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		G
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)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	3,305,820.00	0.00	3,305,820.00	520,470.00	0.00	520,470.00	-84.3%
2) Federal Revenue		8100-8299	0.00	408,781.66	408,781.66	0.00	12,676.00	12,676.00	-96.9%
3) Other State Revenue		8300-8599	58,038.00	706,052.00	764,090.00	2,242.00	144,104.00	146,346.00	-80.8%
4) Other Local Revenue		8600-8799	64,732.00	0.00	64,732.00	38,000.00	0.00	38,000.00	-41.3%
5) TOTAL, REVENUES			3,428,590.00	1,114,833.66	4,543,423.66	560,712.00	156,780.00	717,492.00	-84.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	1,327,377.07	10,000.32	1,337,377.39	282,635.00	17,771.00	300,406.00	-77.5%
2) Classified Salaries		2000-2999	530,815.43	116,885.14	647,700.57	75,985.00	41,485.00	117,480.00	-81.9%
3) Employee Benefits		3000-3999	768,898.56	182,221.93	951,120.49	133,782.00	164,469.00	298,251.00	-68.6%
4) Books and Supplies		4000-4999	140,773.23	242,058.68	382,831.91	19,595.00	18,421.00	38,016.00	-90.1%
5) Services and Other Operating Expenditures		5000-5999	636,972.47	95,859.00	732,831.47	78,537.00	1,500.00	80,037.00	-89.1%
6) Capital Outlay		6000-6999	0.00	506,521.00	506,521.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,406,838.76	1,153,546.07	4,560,384.83	592,544.00	243,646.00	836,190.00	-81.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>									
			21,753.24	(38,712.41)	(16,959.17)	(31,832.00)	(86,866.00)	(118,698.00)	599.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,323,238.00	0.00	1,323,238.00	36,302.00	0.00	36,302.00	-97.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(51,431.50)	51,431.50	0.00	(62,281.00)	62,281.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,374,669.50)	51,431.50	(1,323,238.00)	(98,583.00)	62,281.00	(36,302.00)	-97.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,352,816.28)	12,719.09	(1,340,097.17)	(130,415.00)	(24,585.00)	(155,000.00)	-88.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,355,192.34	188,102.73	2,523,295.07	1,002,276.08	180,821.82	1,183,097.90	-53.1%
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)			2,355,192.34	188,102.73	2,523,295.07	1,002,276.08	180,821.82	1,183,097.90	-53.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,355,192.34	188,102.73	2,523,295.07	1,002,276.08	180,821.82	1,183,097.90	-53.1%
2) Ending Balance, June 30 (E + F1e)			1,002,276.08	180,821.82	1,183,097.90	871,861.08	156,236.82	1,028,097.90	-13.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	180,821.82	180,821.82	0.00	156,236.82	156,236.82	-13.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	654,995.43	0.00	654,995.43	523,116.65	0.00	523,116.65	-20.1%
Board Reserve for Economic Uncertainty	0000	9780				342,651.73		342,651.73	
Board Reserve for Economic Uncertainty	1100	9780				150,638.81		150,638.81	
Board Reserve for Economic Uncertainty	1400	9780				29,826.11		29,826.11	
Board Reserve for Economic Uncertainty	0000	9780	394,907.81		394,907.81				
Board Reserve for Economic Uncertainty	1100	9780	253,064.69		253,064.69				
Board Reserve for Economic Uncertainty	1400	9780	7,022.93		7,022.93				
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	345,280.65	0.00	345,280.65	348,744.43	0.00	348,744.43	1.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) In County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) In Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9280	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			0.00	0.00	0.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			0.00	0.00	0.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	2,636,347.00	0.00	2,636,347.00	405,944.00	0.00	405,944.00	-84.6%
Education Protection Account State Aid - Current Year		8012	125,049.00	0.00	125,049.00	62,689.00	0.00	62,689.00	-49.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	544,424.00	0.00	544,424.00	544,424.00	0.00	544,424.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>3,305,820.00</b>	<b>0.00</b>	<b>3,305,820.00</b>	<b>1,013,057.00</b>	<b>0.00</b>	<b>1,013,057.00</b>	<b>-69.4%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	(492,587.00)	0.00	(492,587.00)	New
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>3,305,820.00</b>	<b>0.00</b>	<b>3,305,820.00</b>	<b>520,470.00</b>	<b>0.00</b>	<b>520,470.00</b>	<b>-84.3%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		81,690.00	81,690.00		11,435.00	11,435.00	-86.0%
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		35,235.00	35,235.00		1,241.00	1,241.00	-96.5%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3081, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		69,398.66	69,398.66		0.00	0.00	-100.0%
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	222,458.00	222,458.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	408,781.66	408,781.66	0.00	12,876.00	12,876.00	-98.8%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Prior Years	6380	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	6,384.00	0.00	6,384.00	1,072.00	0.00	1,072.00	-83.2%
Lottery - Unrestricted and Instructional Materials		8560	48,654.00	14,828.00	63,282.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	8010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	8030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	8650, 8690, 8695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	8230	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	3,000.00	891,424.00	894,424.00	1,170.00	144,104.00	145,274.00	-79.1%
<b>TOTAL, OTHER STATE REVENUE</b>			58,038.00	708,052.00	764,090.00	2,242.00	144,104.00	146,348.00	-80.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	0.00	40,000.00	20,000.00	0.00	20,000.00	-50.0%
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	24,732.00	0.00	24,732.00	18,000.00	0.00	18,000.00	-27.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>64,732.00</b>	<b>0.00</b>	<b>64,732.00</b>	<b>38,000.00</b>	<b>0.00</b>	<b>38,000.00</b>	<b>-41.3%</b>
<b>TOTAL, REVENUES</b>			<b>3,428,590.00</b>	<b>1,114,833.66</b>	<b>4,543,423.66</b>	<b>560,712.00</b>	<b>156,780.00</b>	<b>717,492.00</b>	<b>-84.2%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	1,127,809.82	10,000.32	1,137,810.14	208,885.00	17,771.00	226,656.00	-80.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	159,523.00	0.00	159,523.00	73,750.00	0.00	73,750.00	-53.8%
Other Certificated Salaries		1900	40,044.25	0.00	40,044.25	0.00	0.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,327,377.07</b>	<b>10,000.32</b>	<b>1,337,377.39</b>	<b>282,635.00</b>	<b>17,771.00</b>	<b>300,406.00</b>	<b>-77.5%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	102,644.29	74,131.14	176,775.43	24,555.00	3,255.00	27,810.00	-84.3%
Classified Support Salaries		2200	199,835.24	37,754.00	237,589.24	16,529.00	0.00	16,529.00	-93.0%
Classified Supervisors' and Administrators' Salaries		2300	77,084.01	0.00	77,084.01	11,251.00	38,230.00	49,481.00	-35.8%
Clerical, Technical and Office Salaries		2400	76,853.55	0.00	76,853.55	7,278.00	0.00	7,278.00	-90.5%
Other Classified Salaries		2900	74,398.34	5,000.00	79,398.34	16,382.00	0.00	16,382.00	-79.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>530,815.43</b>	<b>116,885.14</b>	<b>647,700.57</b>	<b>75,995.00</b>	<b>41,485.00</b>	<b>117,480.00</b>	<b>-81.9%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	212,907.82	133,564.14	346,471.96	48,603.00	135,093.00	183,696.00	-47.0%
PERS		3201-3202	104,987.93	20,541.65	125,529.58	19,868.00	9,525.00	29,393.00	-76.6%
OASDI/Medicare/Alternative		3301-3302	59,181.01	8,705.32	67,886.33	9,205.00	3,451.00	12,656.00	-81.4%
Health and Welfare Benefits		3401-3402	365,216.12	17,706.95	382,923.07	49,035.00	14,432.00	63,467.00	-83.4%
Unemployment Insurance		3501-3502	920.59	62.67	983.26	2,665.00	746.00	3,411.00	246.9%
Workers' Compensation		3601-3602	25,685.09	1,641.20	27,326.29	4,406.00	1,222.00	5,628.00	-79.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>768,898.56</b>	<b>182,221.93</b>	<b>951,120.49</b>	<b>133,782.00</b>	<b>164,469.00</b>	<b>298,251.00</b>	<b>-68.6%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	500.00	6,128.00	6,628.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	555.00	0.00	555.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	89,242.35	179,338.55	268,580.90	8,988.00	18,421.00	27,407.00	-89.8%
Noncapitalized Equipment		4400	50,475.88	56,592.13	107,068.01	10,609.00	0.00	10,609.00	-90.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>140,773.23</b>	<b>242,058.68</b>	<b>382,831.91</b>	<b>19,595.00</b>	<b>18,421.00</b>	<b>38,016.00</b>	<b>-90.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	3,970.65	0.00	3,970.65	3,971.00	0.00	3,971.00	0.0%
Travel and Conferences		5200	17,553.00	6,764.99	24,317.99	7,266.00	1,500.00	8,766.00	-64.0%
Dues and Memberships		5300	6,800.00	721.00	7,521.00	800.00	0.00	800.00	-89.4%
Insurance		5400 - 5450	21,042.96	0.00	21,042.96	3,500.00	0.00	3,500.00	-83.4%
Operations and Housekeeping Services		5500	171,300.00	0.00	171,300.00	16,300.00	0.00	16,300.00	-90.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	43,600.00	7,018.36	50,618.36	5,900.00	0.00	5,900.00	-88.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	307,705.86	81,354.65	389,060.51	35,800.00	0.00	35,800.00	-90.8%
Communications		5900	65,000.00	0.00	65,000.00	5,000.00	0.00	5,000.00	-92.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>636,972.47</b>	<b>95,859.00</b>	<b>732,831.47</b>	<b>78,537.00</b>	<b>1,500.00</b>	<b>80,037.00</b>	<b>-89.1%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	506,521.00	506,521.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	506,521.00	506,521.00	0.00	0.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			3,406,836.76	1,153,546.07	4,560,382.83	592,544.00	243,646.00	836,190.00	-81.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,300,000.00	0.00	1,300,000.00	0.00	0.00	0.00	-100.0%
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	23,238.00	0.00	23,238.00	36,302.00	0.00	36,302.00	56.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,323,238.00</b>	<b>0.00</b>	<b>1,323,238.00</b>	<b>36,302.00</b>	<b>0.00</b>	<b>36,302.00</b>	<b>-97.3%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(51,431.50)	51,431.50	0.00	(62,281.00)	62,281.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(51,431.50)</b>	<b>51,431.50</b>	<b>0.00</b>	<b>(62,281.00)</b>	<b>62,281.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(1,374,669.50)</b>	<b>51,431.50</b>	<b>(1,323,238.00)</b>	<b>(98,563.00)</b>	<b>62,281.00</b>	<b>(35,302.00)</b>	<b>-97.3%</b>

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	3,305,820.00	0.00	3,305,820.00	520,470.00	0.00	520,470.00	-84.3%
2) Federal Revenue		8100-8299	0.00	408,781.66	408,781.66	0.00	12,676.00	12,676.00	-96.9%
3) Other State Revenue		8300-8599	58,038.00	706,052.00	764,090.00	2,242.00	144,104.00	146,346.00	-80.8%
4) Other Local Revenue		8600-8799	64,732.00	0.00	64,732.00	38,000.00	0.00	38,000.00	-41.3%
5) TOTAL, REVENUES			3,428,590.00	1,114,833.66	4,543,423.66	560,712.00	156,780.00	717,492.00	-84.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		1,962,607.18	453,010.50	2,415,617.68	341,065.00	166,016.00	507,081.00	-79.0%
2) Instruction - Related Services	2000-2999		274,132.06	19,629.12	293,761.18	93,651.00	17,042.00	110,693.00	-62.3%
3) Pupil Services	3000-3999		153,292.28	100,717.29	254,009.55	33,714.00	0.00	33,714.00	-86.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		425,288.53	6,162.22	431,450.75	74,098.00	87.00	74,185.00	-82.8%
8) Plant Services	8000-8999		589,516.73	574,026.94	1,163,543.67	48,016.00	60,501.00	108,517.00	-90.7%
9) Other Outgo	9000-9999	Except 7600-7699	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	0.0%
10) TOTAL, EXPENDITURES			3,406,836.76	1,153,546.07	4,560,382.83	592,544.00	243,646.00	836,190.00	-81.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			21,753.24	(38,712.41)	(16,959.17)	(31,832.00)	(86,866.00)	(118,698.00)	599.9%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,323,238.00	0.00	1,323,238.00	36,302.00	0.00	36,302.00	-97.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(51,431.50)	51,431.50	0.00	(62,281.00)	62,281.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,374,669.50)	51,431.50	(1,323,238.00)	(98,583.00)	62,281.00	(36,302.00)	-97.3%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,352,916.28)	12,719.09	(1,340,197.17)	(130,415.00)	(24,586.00)	(155,000.00)	-88.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,355,192.34	168,102.73	2,523,295.07	1,002,276.08	180,821.82	1,183,097.90	-53.1%
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)			2,355,192.34	168,102.73	2,523,295.07	1,002,276.08	180,821.82	1,183,097.90	-53.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,355,192.34	168,102.73	2,523,295.07	1,002,276.08	180,821.82	1,183,097.90	-53.1%
2) Ending Balance, June 30 (E + F1e)			1,002,276.08	180,821.82	1,183,097.90	871,861.08	156,236.82	1,028,097.90	-13.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,000.00	0.00	2,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	180,821.82	180,821.82	0.00	156,236.82	156,236.82	-13.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	654,995.43	0.00	654,995.43	523,116.65	0.00	523,116.65	-20.1%
Board Reserve for Economic Uncertainty	0000	9780				342,651.73		342,651.73	
Board Reserve for Economic Uncertainty	1100	9780				150,638.81		150,638.81	
Board Reserve for Economic Uncertainty	1400	9780				29,826.11		29,826.11	
Board Reserve for Economic Uncertainty	0000	9780	394,907.81		394,907.81				
Board Reserve for Economic Uncertainty	1100	9780	253,064.69		253,064.69				
Board Reserve for Economic Uncertainty	1400	9780	7,022.93		7,022.93				
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	345,280.65	0.00	345,280.65	348,744.43	0.00	348,744.43	1.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
3212	Elementary and Secondary School Relief II (ESSER II) Fund	27,798.00	27,798.00
6230	California Clean Energy Jobs Act	40,387.83	40,387.83
6300	Lottery: Instructional Materials	54,836.51	53,793.51
7311	Classified School Employee Professional Development Block Grant	1,618.43	118.43
7425	Expanded Learning Opportunities (ELO) Grant	22,042.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	2,560.00	2,560.00
9010	Other Restricted Local	31,579.05	31,579.05
<b>Total, Restricted Balance</b>		<b>180,821.82</b>	<b>156,236.82</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	2,922,095.00	New
2) Federal Revenue		8100-8299	0.00	122,281.00	New
3) Other State Revenue		8300-8599	199,387.00	162,590.00	-18.5%
4) Other Local Revenue		8600-8799	0.00	20,000.00	New
5) TOTAL, REVENUES			199,387.00	3,226,966.00	1518.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	1,103,594.00	New
2) Classified Salaries		2000-2999	0.00	535,427.00	New
3) Employee Benefits		3000-3999	0.00	705,147.00	New
4) Books and Supplies		4000-4999	0.00	343,265.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	431,369.00	New
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	3,118,802.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			199,387.00	108,164.00	-45.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			199,387.00	108,164.00	-45.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	199,387.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	199,387.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	199,387.00	New
2) Ending Balance, June 30 (E + F1e)			199,387.00	307,551.00	54.2%
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	199,387.00	39,934.00	-80.0%
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	267,617.00	New
Board Reserve for Economic Uncertainties	0000	9780		257,428.00	
Board Reserve for Economic Uncertainties	1100	9780		10,189.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	0.00	2,367,152.00	New
Education Protection Account State Aid - Current Year		8012	0.00	62,356.00	New
State Aid - Prior Years		8019	0.00	0.00	0.0%
<b>LCFF Transfers</b>					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	492,587.00	New
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	2,922,095.00	New
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	76,408.00	New
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	10,549.00	New
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 4127, 4128, 5510, 5630	8290	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	35,324.00	New
<b>TOTAL, FEDERAL REVENUE</b>			0.00	122,281.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	5,366.00	New
Lottery - Unrestricted and Instructional Materials		8560	0.00	64,200.00	New
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	199,387.00	93,024.00	-53.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>199,387.00</b>	<b>162,590.00</b>	<b>-18.5%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	20,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Fees and Contracts</b>					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
<b>Transfers of Apportionments</b>					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	20,000.00	New
<b>TOTAL, REVENUES</b>			199,387.00	3,226,966.00	1518.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	1,081,469.00	New
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	22,125.00	New
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	1,103,594.00	New
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	161,084.00	New
Classified Support Salaries		2200	0.00	95,013.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	91,033.00	New
Clerical, Technical and Office Salaries		2400	0.00	58,891.00	New
Other Classified Salaries		2900	0.00	129,406.00	New
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	535,427.00	New
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	192,079.00	New
PERS		3201-3202	0.00	93,641.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	44,352.00	New
Health and Welfare Benefits		3401-3402	0.00	336,257.00	New
Unemployment Insurance		3501-3502	0.00	19,332.00	New
Workers' Compensation		3601-3602	0.00	19,486.00	New
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	705,147.00	New
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	101,621.00	New
Books and Other Reference Materials		4200	0.00	100.00	New
Materials and Supplies		4300	0.00	207,095.00	New
Noncapitalized Equipment		4400	0.00	34,449.00	New
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	343,265.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	18,032.00	New
Dues and Memberships		5300	0.00	6,333.00	New
Insurance		5400-5450	0.00	17,543.00	New
Operations and Housekeeping Services		5500	0.00	124,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	35,700.00	New
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	189,761.00	New
Communications		5900	0.00	40,000.00	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>431,369.00</b>	<b>New</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	3,118,802.00	New

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	2,922,095.00	New
2) Federal Revenue		8100-8299	0.00	122,281.00	New
3) Other State Revenue		8300-8599	199,387.00	162,590.00	-18.5%
4) Other Local Revenue		8600-8799	0.00	20,000.00	New
5) TOTAL REVENUES			199,387.00	3,226,966.00	1518.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	2,235,677.00	New
2) Instruction - Related Services	2000-2999		0.00	202,108.00	New
3) Pupil Services	3000-3999		0.00	208,840.00	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	148,830.00	New
8) Plant Services	8000-8999		0.00	323,347.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	3,118,802.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			199,387.00	108,164.00	-45.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			199,387.00	108,164.00	-45.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	199,387.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	199,387.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	199,387.00	New
2) Ending Balance, June 30 (E + F1e)			199,387.00	307,551.00	54.2%
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	199,387.00	39,934.00	-80.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	267,617.00	New
Board Reserve for Economic Uncertainties	0000	9780		257,428.00	
Board Reserve for Economic Uncertainties	1100	9780		10,189.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
7425	Expanded Learning Opportunities (ELO) Grant	176,345.00	16,892.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessio	23,042.00	23,042.00
Total, Restricted Balance		199,387.00	39,934.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	86,595.00	86,595.00	0.0%
3) Other State Revenue		8300-8599	6,453.00	6,453.00	0.0%
4) Other Local Revenue		8600-8799	25,100.00	25,100.00	0.0%
5) TOTAL REVENUES			118,148.00	118,148.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	77,214.69	80,886.00	4.8%
3) Employee Benefits		3000-3999	32,702.63	42,096.00	28.7%
4) Books and Supplies		4000-4999	31,368.00	31,368.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	100.00	100.00	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			141,385.32	154,450.00	9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(23,237.32)	(36,302.00)	56.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,238.00	36,302.00	56.2%
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			23,238.00	36,302.00	56.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.68	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.68	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.68	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.68	New
2) Ending Balance, June 30 (E + F1e)			0.68	0.68	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	0.68	0.68	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	86,595.00	86,595.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>86,595.00</b>	<b>86,595.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	6,453.00	6,453.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,453.00</b>	<b>6,453.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	25,000.00	25,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	100.00	100.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>25,100.00</b>	<b>25,100.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>118,148.00</b>	<b>118,148.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	77,214.69	25,065.00	-67.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	55,821.00	New
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			77,214.69	80,886.00	4.8%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,893.26	18,302.00	31.7%
OASDI/Medicare/Alternative		3301-3302	5,171.21	4,696.00	-9.2%
Health and Welfare Benefits		3401-3402	12,323.55	17,100.00	38.8%
Unemployment Insurance		3501-3502	34.18	995.00	2811.1%
Workers' Compensation		3601-3602	1,280.43	1,003.00	-21.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			32,702.63	42,096.00	28.7%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,500.00	5,500.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	25,868.00	25,868.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			31,368.00	31,368.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	100.00	100.00	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			100.00	100.00	0.0%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			141,385.32	154,450.00	9.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	23,238.00	36,302.00	56.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			23,238.00	36,302.00	56.2%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			23,238.00	36,302.00	56.2%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	86,595.00	86,595.00	0.0%
3) Other State Revenue		8300-8599	6,453.00	6,453.00	0.0%
4) Other Local Revenue		8600-8799	25,100.00	25,100.00	0.0%
5) TOTAL REVENUES			118,148.00	118,148.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		141,385.32	154,450.00	9.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			141,385.32	154,450.00	9.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(23,237.32)	(36,302.00)	56.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,238.00	36,302.00	56.2%
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			23,238.00	36,302.00	56.2%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.68	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.68	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.68	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.68	New
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.68	0.68
<b>Total, Restricted Balance</b>		<b>0.68</b>	<b>0.68</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,300,000.00	0.00	-100.0%
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			1,300,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,300,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,300,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,300,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,300,000.00	New
2) Ending Balance, June 30 (E + F1e)			1,300,000.00	1,300,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	1,300,000.00	1,300,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	1,300,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,300,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			1,300,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,300,000.00	0.00	-100.0%
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			1,300,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,300,000.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,300,000.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,300,000.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,300,000.00	New
2) Ending Balance, June 30 (E + F1e)			1,300,000.00	1,300,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,300,000.00	1,300,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	7,600.00	-36.7%
5) TOTAL, REVENUES			12,000.00	7,600.00	-36.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			12,000.00	7,600.00	-36.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,000.00	7,600.00	-36.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	175,794.42	187,794.42	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,794.42	187,794.42	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			175,794.42	187,794.42	6.8%
2) Ending Balance, June 30 (E + F1e)			187,794.42	195,394.42	4.0%
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	187,794.42	195,394.42	4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,000.00	2,600.00	30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	10,000.00	5,000.00	-50.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,000.00</b>	<b>7,600.00</b>	<b>-36.7%</b>
<b>TOTAL, REVENUES</b>			<b>12,000.00</b>	<b>7,600.00</b>	<b>-36.7%</b>

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

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	7,600.00	-36.7%
5) TOTAL, REVENUES			12,000.00	7,600.00	-36.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			12,000.00	7,600.00	-36.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,000.00	7,600.00	-36.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	175,794.42	187,794.42	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			175,794.42	187,794.42	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			175,794.42	187,794.42	6.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	187,794.42	195,394.42	4.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
9010	Other Restricted Local	187,794.42	195,394.42
<b>Total, Restricted Balance</b>		<b>187,794.42</b>	<b>195,394.42</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,110,362.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,000.00	6,200.00	106.7%
5) TOTAL REVENUES			1,113,362.00	6,200.00	-99.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	575,000.00	470,000.00	-18.3%
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			575,000.00	470,000.00	-18.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			538,362.00	(463,800.00)	-186.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			538,362.00	(463,800.00)	-186.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,600.21	547,962.21	5607.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,600.21	547,962.21	5607.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,600.21	547,962.21	5607.8%
2) Ending Balance, June 30 (E + F1e)			547,962.21	84,162.21	-84.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	547,962.21	84,162.21	-84.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	1,110,362.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			1,110,362.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	6,200.00	106.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Other Local Revenue</b>					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,000.00	6,200.00	106.7%
<b>TOTAL, REVENUES</b>			1,113,362.00	6,200.00	-99.4%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	575,000.00	470,000.00	-18.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>575,000.00</b>	<b>470,000.00</b>	<b>-18.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>575,000.00</b>	<b>470,000.00</b>	<b>-18.3%</b>

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,110,362.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,000.00	6,200.00	106.7%
5) TOTAL, REVENUES			1,113,362.00	6,200.00	-99.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		575,000.00	470,000.00	-18.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			575,000.00	470,000.00	-18.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			538,362.00	(463,800.00)	-186.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			538,362.00	(463,800.00)	-186.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,600.21	547,962.21	5607.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,600.21	547,962.21	5607.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,600.21	547,962.21	5607.8%
2) Ending Balance, June 30 (E + F1e)			547,962.21	84,162.21	-84.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			547,962.21	84,162.21	-84.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
7710	State School Facilities Projects	547,962.21	84,162.21
Total, Restricted Balance		<u>547,962.21</u>	<u>84,162.21</u>

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4.39	4.39	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4.39	4.39	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4.39	4.39	0.0%
2) Ending Balance, June 30 (E + F1e)			4.39	4.39	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.48	0.48	0.0%
Capital Improvement Projects	0000	9780		0.48	
Capital Improvement Project	0000	9780	0.48		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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

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

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

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4.39	4.39	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4.39	4.39	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4.39	4.39	0.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3.91	3.91	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.48	0.48	0.0%
Capital Improvement Projects	0000	9780		0.48	
Capital Improvement Project	0000	9780	0.48		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
7710	State School Facilities Projects	0.04	0.04
9010	Other Restricted Local	3.87	3.87
Total, Restricted Balance		3.91	3.91

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	32.68	32.68	32.68	24.00	24.00	32.68
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	32.68	32.68	32.68	24.00	24.00	32.68
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class	0.13	0.13	0.13	0.13	0.13	0.13
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.13	0.13	0.13	0.13	0.13	0.13
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	32.81	32.81	32.81	24.13	24.13	32.81
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	311.78	311.78	311.78	0.00	0.00	0.00
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	311.78	311.78	311.78	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>				311.78	311.78	311.78
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	311.78	311.78	311.78
<b>9. TOTAL CHARTER SCHOOL ADA Reported In Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	311.78	311.78	311.78	311.78	311.78	311.78

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	1,337,377.39	301	0.00	303	1,337,377.39	305	0.00		307	1,337,377.39	309
2000 - Classified Salaries	647,700.57	311	0.00	313	647,700.57	315	26,797.67		317	620,902.90	319
3000 - Employee Benefits	951,120.49	321	0.00	323	951,120.49	325	12,716.51		327	938,403.98	329
4000 - Books, Supplies Equip Replace (6500)	382,831.91	331	0.00	333	382,831.91	335	47,392.53		337	335,439.38	339
5000 - Services... & 7300 - Indirect Costs	732,831.47	341	0.00	343	732,831.47	345	60,274.49		347	672,556.98	349
<b>TOTAL</b>					<b>4,051,861.83</b>	<b>365</b>			<b>TOTAL</b>	<b>3,904,680.63</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			51.58%
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)	51.58%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	8.42%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	3,904,680.63
5. Deficiency Amount (Part III, Line 3 times Line 4)	328,774.11

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	300,406.00	301	0.00	303	300,406.00	305	0.00		307	300,406.00	309
2000 - Classified Salaries	117,480.00	311	0.00	313	117,480.00	315	11,203.00		317	106,277.00	319
3000 - Employee Benefits	298,251.00	321	0.00	323	298,251.00	325	8,080.00		327	290,171.00	329
4000 - Books, Supplies Equip Replace. (6500)	38,016.00	331	0.00	333	38,016.00	335	3,043.00		337	34,973.00	339
5000 - Services. . . & 7300 - Indirect Costs	80,037.00	341	0.00	343	80,037.00	345	5,471.00		347	74,566.00	349
<b>TOTAL</b>					<b>834,190.00</b>	<b>365</b>			<b>TOTAL</b>	<b>806,393.00</b>	<b>369</b>

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	226,656.00	375
2. Salaries of Instructional Aides Per EC 41011	2100	27,810.00	380
3. STRS	3101 & 3102	153,432.00	382
4. PERS	3201 & 3202	7,547.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	5,980.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	37,485.00	385
7. Unemployment Insurance	3501 & 3502	1,530.00	390
8. Workers' Compensation Insurance	3601 & 3602	3,262.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		463,702.00	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	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		463,702.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		57.50%	
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)		57.50%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		2.50%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		806,393.00
5. Deficiency Amount (Part III, Line 3 times Line 4)		20,159.83

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

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	5,883,620.83
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	390,243.16
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	506,521.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,323,238.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,829,759.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	23,237.32
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				3,686,855.99

		2020-21 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		344.59
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,699.25
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	3,207,674.26	9,192.10
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	3,207,674.26	9,192.10
B. Required effort (Line A.2 times 90%)	2,886,906.83	8,272.89
C. Current year expenditures (Line I.E and Line II.B)	3,686,855.99	10,699.25
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 160,361.28
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,775,837.17

**C. Percentage of Plant Services Costs Attributable to General Administration**

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.78%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	221,695.28
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	19,400.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	37,975.91
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	279,071.19
9. Carry-Forward Adjustment (Part IV, Line F)	46,749.36
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	325,820.55

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	2,415,617.68
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	293,761.18
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	250,038.90
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	187,994.57
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,360.90
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	619,046.76
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	115,517.32
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	3,884,337.31

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

<b>(For information only - not for use when claiming/recovering indirect costs)</b> (Line A8 divided by Line B19)	7.18%
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**D. Preliminary Proposed Indirect Cost Rate**

<b>(For final approved fixed-with-carry-forward rate for use in 2022-23 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a>)</b> (Line A10 divided by Line B19)	8.39%
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**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>279,071.19</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(8,972.43)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.75%) times Part III, Line B19); zero if negative	<u>46,749.36</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.75%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>46,749.36</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>46,749.36</u>

Approved indirect cost rate: 5.75%  
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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July 1 Budget  
2020-21 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	247,546.73		56,402.49	303,949.22
2. State Lottery Revenue	8560	48,654.00		14,628.00	63,282.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		296,200.73	0.00	71,030.49	367,231.22
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	31,850.00		8,343.98	40,193.98
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	11,286.04			11,286.04
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			7,850.00	7,850.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		43,136.04	0.00	16,193.98	59,330.02
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	253,064.69	0.00	54,836.51	307,901.20
<b>D. COMMENTS:</b>					
Software purchase, state adopted textbooks					

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

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	520,470.00	-8.45%	476,468.00	0.00%	476,468.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,242.00	-11.86%	1,976.00	1.27%	2,001.00
4. Other Local Revenues	8600-8799	38,000.00	0.00%	38,000.00	0.00%	38,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(62,281.00)	3.00%	(64,149.00)	3.00%	(66,074.00)
6. Total (Sum lines A1 thru A5c)		498,431.00	-9.26%	452,295.00	-0.42%	450,395.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				282,635.00		286,813.00
b. Step & Column Adjustment				4,178.00		4,261.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	282,635.00	1.48%	286,813.00	1.49%	291,074.00
2. Classified Salaries						
a. Base Salaries				75,995.00		77,515.00
b. Step & Column Adjustment				1,520.00		1,550.00
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	75,995.00	2.00%	77,515.00	2.00%	79,065.00
3. Employee Benefits	3000-3999	133,782.00	4.68%	140,039.00	1.62%	142,312.00
4. Books and Supplies	4000-4999	19,595.00	0.00%	19,595.00	0.00%	19,595.00
5. Services and Other Operating Expenditures	5000-5999	78,537.00	0.00%	78,537.00	0.00%	78,537.00
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	2,000.00	0.00%	2,000.00	0.00%	2,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	36,302.00	0.00%	36,302.00	0.00%	36,302.00
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)		628,846.00	1.90%	640,801.00	1.26%	648,885.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(130,415.00)		(188,506.00)		(198,490.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,002,276.08		871,861.08		683,355.08
2. Ending Fund Balance (Sum lines C and D1)		871,861.08		683,355.08		484,865.08
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	523,116.65		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	348,744.43		683,355.08		484,865.08
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		871,861.08		683,355.08		484,865.08

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	348,744.43		683,355.08		484,865.08
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,300,000.00		1,300,000.00		1,300,000.00
c. Unassigned/Unappropriated	9790					0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,648,744.43		1,983,355.08		1,784,865.08
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	12,676.00	-13.98%	10,904.00	0.00%	10,904.00
3. Other State Revenues	8300-8599	144,104.00	-8.43%	131,949.00	0.00%	131,949.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	62,281.00	3.00%	64,149.00	3.00%	66,074.00
6. Total (Sum lines A1 thru A5c)		219,061.00	-5.50%	207,002.00	0.93%	208,927.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				17,771.00		2,550.00
b. Step & Column Adjustment				0.00		51.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,221.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,771.00	-85.65%	2,550.00	2.00%	2,601.00
2. Classified Salaries						
a. Base Salaries				41,485.00		42,315.00
b. Step & Column Adjustment				830.00		846.00
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	41,485.00	2.00%	42,315.00	2.00%	43,161.00
3. Employee Benefits	3000-3999	164,469.00	-3.40%	158,874.00	0.47%	159,624.00
4. Books and Supplies	4000-4999	18,421.00	-65.98%	6,266.00	0.00%	6,266.00
5. Services and Other Operating Expenditures	5000-5999	1,500.00	-100.00%	0.00	0.00%	0.00
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	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		243,646.00	-13.81%	210,005.00	0.78%	211,652.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(24,585.00)		(3,003.00)		(2,725.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		180,821.82		156,236.82		153,233.82
2. Ending Fund Balance (Sum lines C and D1)		156,236.82		153,233.82		150,508.82
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	156,236.82		153,233.82		150,508.82
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		156,236.82		153,233.82		150,508.82
(Line D3f must agree with line D2)						

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	520,470.00	-8.45%	476,468.00	0.00%	476,468.00
2. Federal Revenues	8100-8299	12,676.00	-13.98%	10,904.00	0.00%	10,904.00
3. Other State Revenues	8300-8599	146,346.00	-8.49%	133,925.00	0.02%	133,950.00
4. Other Local Revenues	8600-8799	38,000.00	0.00%	38,000.00	0.00%	38,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		717,492.00	-8.11%	659,297.00	0.00%	659,322.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				300,406.00		289,363.00
b. Step & Column Adjustment				4,178.00		4,312.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(15,221.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	300,406.00	-3.68%	289,363.00	1.49%	293,675.00
2. Classified Salaries						
a. Base Salaries				117,480.00		119,830.00
b. Step & Column Adjustment				2,350.00		2,396.00
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	117,480.00	2.00%	119,830.00	2.00%	122,226.00
3. Employee Benefits	3000-3999	298,251.00	0.22%	298,913.00	1.01%	301,936.00
4. Books and Supplies	4000-4999	38,016.00	-31.97%	25,861.00	0.00%	25,861.00
5. Services and Other Operating Expenditures	5000-5999	80,037.00	-1.87%	78,537.00	0.00%	78,537.00
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	2,000.00	0.00%	2,000.00	0.00%	2,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	36,302.00	0.00%	36,302.00	0.00%	36,302.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		872,492.00	-2.49%	850,806.00	1.14%	860,537.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(155,000.00)		(191,509.00)		(201,215.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,183,097.90		1,028,097.90		836,588.90
2. Ending Fund Balance (Sum lines C and D1)		1,028,097.90		836,588.90		635,373.90
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	156,236.82		153,233.82		150,508.82
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	523,116.65		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	348,744.43		683,355.08		484,865.08
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,028,097.90		836,588.90		635,373.90

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	348,744.43		683,355.08		484,865.08
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,300,000.00		1,300,000.00		1,300,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,648,744.43		1,983,355.08		1,784,865.08
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		188.97%		233.11%		207.41%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		24.00		24.00		24.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		872,492.00		850,806.00		860,537.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		872,492.00		850,806.00		860,537.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		43,624.60		42,540.30		43,026.85
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		71,000.00		71,000.00		71,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Current LEA: 54-72116-0000000 Sequoia Union Elementary		
Selected SELPA: CG		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
CG	Tulare County	

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	1,323,238.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					23,238.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					1,300,000.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget  
2020-21 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
81 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
82 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
83 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
86 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
87 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								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
78 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,323,238.00</b>	<b>1,323,238.00</b>	<b>0.00</b>	<b>0.00</b>

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 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	36,302.00		
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					36,302.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>36,302.00</b>	<b>36,302.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Original Budget Funded ADA (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	33	33		
Charter School	291	291		
<b>Total ADA</b>	<b>324</b>	<b>324</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	33	33		
Charter School	316	316		
<b>Total ADA</b>	<b>349</b>	<b>349</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	23	33		
Charter School	316	312		
<b>Total ADA</b>	<b>339</b>	<b>345</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	33			
Charter School	0			
<b>Total ADA</b>	<b>33</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular		36		
Charter School		322		
<b>Total Enrollment</b>		<b>358</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular		34		
Charter School		314		
<b>Total Enrollment</b>		<b>348</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular		25		
Charter School		318		
<b>Total Enrollment</b>		<b>343</b>	<b>0.6%</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular		25		
Charter School		0		
<b>Total Enrollment</b>		<b>25</b>		

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	33	36	
Charter School	291	322	
<b>Total ADA/Enrollment</b>	<b>324</b>	<b>358</b>	<b>90.5%</b>
Second Prior Year (2019-20)			
District Regular	33	34	
Charter School	316	314	
<b>Total ADA/Enrollment</b>	<b>349</b>	<b>348</b>	<b>100.3%</b>
First Prior Year (2020-21)			
District Regular	33	23	
Charter School	312	318	
<b>Total ADA/Enrollment</b>	<b>345</b>	<b>341</b>	<b>101.2%</b>
		Historical Average Ratio:	97.3%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>97.8%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	24	25		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>24</b>	<b>25</b>	<b>96.0%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	24	26		
Charter School				
<b>Total ADA/Enrollment</b>	<b>24</b>	<b>26</b>	<b>92.3%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	24	26		
Charter School				
<b>Total ADA/Enrollment</b>	<b>24</b>	<b>26</b>	<b>92.3%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

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

**Projected LCFF Revenue**

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	344.59	32.81	24.13	24.13
b. Prior Year ADA (Funded)		344.59	32.81	24.13
c. Difference (Step 1a minus Step 1b)		(311.78)	(8.68)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-90.48%	-26.46%	0.00%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		3,305,820.00	520,470.00	476,468.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		167,605.07	12,907.66	14,818.15
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>		-85.41%	-23.98%	3.11%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		<b>-86.41% to -84.41%</b>	<b>-24.98% to -22.98%</b>	<b>2.11% to 4.11%</b>

**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	544,424.00	544,424.00	544,424.00	544,424.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		N/A	N/A	N/A

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

DATA ENTRY: All data are extracted or calculated.

**Necessary Small School District Projected LCFF Revenue**

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

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	3,305,820.00	1,013,057.00	981,782.00	981,782.00
District's Projected Change in LCFF Revenue:		-69.36%	-3.09%	0.00%
<b>LCFF Revenue Standard:</b>		<b>-86.41% to -84.41%</b>	<b>-24.98% to -22.98%</b>	<b>2.11% to 4.11%</b>
<b>Status:</b>		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)

The Charter School is now being reported in Fund 09 instead of Fund 01 beginning in 2021-22. Also, the unduplicated percentage is varying in all three years which is impacting the districts LCFF revenues.

**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)	2,390,892.60	3,043,493.35	78.6%
Second Prior Year (2019-20)	2,322,099.78	2,980,181.37	77.9%
First Prior Year (2020-21)	2,627,091.06	3,406,836.76	77.1%
	Historical Average Ratio:		77.9%

  

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	72.9% to 82.9%	72.9% to 82.9%	72.9% to 82.9%

**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)	492,412.00	592,544.00	83.1%	Not Met
1st Subsequent Year (2022-23)	504,367.00	604,499.00	83.4%	Not Met
2nd Subsequent Year (2023-24)	512,451.00	612,583.00	83.7%	Not Met

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

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

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

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

Beginning in 2021-22 the district has included a teachers salary that had been included in the charter in previous years.

**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):	-85.41%	-23.98%	3.11%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-95.41% to -75.41%</b>	<b>-33.98% to -13.98%</b>	<b>-6.89% to 13.11%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-90.41% to -80.41%	-28.98% to -18.98%	-1.89% to 8.11%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2020-21)	408,781.66		
Budget Year (2021-22)	12,676.00	-96.90%	Yes
1st Subsequent Year (2022-23)	10,904.00	-13.98%	Yes
2nd Subsequent Year (2023-24)	10,904.00	0.00%	No

**Explanation:**  
(required if Yes)

Federal Revenues Charter School and one-time COVID funds included in 20-21 and 21-22

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2020-21)	764,090.00		
Budget Year (2021-22)	146,346.00	-80.85%	No
1st Subsequent Year (2022-23)	133,925.00	-8.49%	Yes
2nd Subsequent Year (2023-24)	133,950.00	0.02%	No

**Explanation:**  
(required if Yes)

In 20-21 the district had charter revenues included in fund 010. In 21-22 COVID funds were included.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2020-21)	64,732.00		
Budget Year (2021-22)	38,000.00	-41.30%	Yes
1st Subsequent Year (2022-23)	38,000.00	0.00%	Yes
2nd Subsequent Year (2023-24)	38,000.00	0.00%	No

**Explanation:**  
(required if Yes)

Local Revenue charter school in 20-21. In 21-22 thru 23-24 local revenues were kept flat.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2020-21)	382,831.91		
Budget Year (2021-22)	38,016.00	-90.07%	No
1st Subsequent Year (2022-23)	25,861.00	-31.97%	Yes
2nd Subsequent Year (2023-24)	25,861.00	0.00%	No

**Explanation:**  
(required if Yes)

Books and Supplies Charter School in 20-21. In 21-22 one-time COVID expenses.

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

First Prior Year (2020-21)	732,831.47		
Budget Year (2021-22)	80,037.00	-89.08%	No
1st Subsequent Year (2022-23)	78,537.00	-1.87%	Yes
2nd Subsequent Year (2023-24)	78,537.00	0.00%	No

**Explanation:**  
(required if Yes)

Services and Other Operating Expenditures in 20-21. In 21-22 one-time COVID expenses.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2020-21)	1,237,603.66		
Budget Year (2021-22)	197,022.00	-84.08%	Met
1st Subsequent Year (2022-23)	182,829.00	-7.20%	Not Met
2nd Subsequent Year (2023-24)	182,854.00	0.01%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2020-21)	1,115,663.38		
Budget Year (2021-22)	118,053.00	-89.42%	Met
1st Subsequent Year (2022-23)	104,398.00	-11.57%	Not Met
2nd Subsequent Year (2023-24)	104,398.00	0.00%	Met

**6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range**

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

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

Federal Revenues Charter School and one-time COVID funds included in 20-21 and 21-22.

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

In 20-21 the district had charter revenues included in fund 010. In 21-22 COVID funds were included.

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

Local Revenue charter school in 20-21. In 21-22 thru 23-24 local revenues were kept flat.

- 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)

Books and Supplies Charter School in 20-21. In 21-22 one-time COVID expenses.

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

Services and Other Operating Expenditures in 20-21. In 21-22 one-time COVID expenses.

**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?
- 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)

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)	740,543.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	740,543.00	22,216.29	60,501.00	Met

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

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	144,072.77	1,300,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,834,118.70	2,209,119.57	345,280.65
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,834,118.70	2,353,192.34	1,645,280.65
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	3,430,616.18	3,601,819.20	5,883,620.83
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)	3,430,616.18	3,601,819.20	5,883,620.83
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	53.5%	65.3%	28.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>17.8%</b>	<b>21.8%</b>	<b>9.3%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	218,657.42	3,078,307.35	N/A	Met
Second Prior Year (2019-20)	519,073.64	3,006,655.72	N/A	Met
First Prior Year (2020-21)	(1,352,916.26)	4,730,074.76	28.6%	Not Met
Budget Year (2021-22) (Information only)	(130,415.00)	628,846.00		

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

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

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

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

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	1,617,461.00	1,617,461.28	N/A	Met
Second Prior Year (2019-20)	1,836,118.00	1,836,118.70	N/A	Met
First Prior Year (2020-21)	1,870,906.12	2,355,192.34	N/A	Met
Budget Year (2021-22) (Information only)	1,002,276.08			

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	24	24	24
<b>District's Reserve Standard Percentage Level:</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>

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

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	872,492.00	850,806.00	860,537.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	872,492.00	850,806.00	860,537.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	43,624.60	42,540.30	43,026.85
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. <b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>71,000.00</b>	<b>71,000.00</b>	<b>71,000.00</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	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)	348,744.43	683,355.08	484,865.08
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	1,300,000.00	1,300,000.00	1,300,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,648,744.43	1,983,355.08	1,784,865.08
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	188.97%	233.11%	207.41%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>71,000.00</b>	<b>71,000.00</b>	<b>71,000.00</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

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

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2020-21)	(51,431.50)			
Budget Year (2021-22)	(62,281.00)	10,849.50	21.1%	Met
1st Subsequent Year (2022-23)	(64,149.00)	1,868.00	3.0%	Met
2nd Subsequent Year (2023-24)	(66,074.00)	1,925.00	3.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2020-21)	1,323,238.00			
Budget Year (2021-22)	36,302.00	(1,286,936.00)	-97.3%	Not Met
1st Subsequent Year (2022-23)	36,302.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	36,302.00	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

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

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

In 2020-21 one-time transfer into fund 170 of \$1,300,000.

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
<b>TOTAL:</b>				<b>0</b>

Type of Commitment (continued)	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Has total annual payment increased over prior year (2020-21)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

n/a

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

2. For the district's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

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

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

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

a. Total OPEB liability

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

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

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

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

0.00

5. OPEB Contributions

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

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

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

d. Number of retirees receiving OPEB benefits

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

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

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

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

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

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3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

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

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2.0	2.0	2.0	2.0

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

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

Yes

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

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

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

Negotiations Settled

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

Jan 14, 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:

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:

4. Period covered by the agreement:

Begin Date: Jul 01, 2019

End Date: Jun 30, 2022

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		
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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

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Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

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


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

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


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Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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**Certificated (Non-management) Step and Column Adjustments**

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


Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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**Certificated (Non-management) Attrition (layoffs and retirements)**

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


**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	2.4	2.4	2.4	2.4

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

1. Are salary and benefit negotiations settled for the budget year?  
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

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

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

Negotiations Settled

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

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

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

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

5. Salary settlement:

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

**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:


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

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

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	1.0	1.0	1.0	1.0

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

**Comments:**  
(optional)

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

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**Mr. Ken Horn**  
**Superintendent/Principal**

## **ACTION ITEMS**

### **6.2) Approve Contract for Sherri Rocha –Consultant for Budget and Fiscal Support for the Business Department**

Sherri Rocha, Retired External Business Support from TCOE was sought out due to her extensive knowledge in the Business Department. Sherri recently retired from TCOE where she is now also working as consultant for TCOE Business Department. Her experience and knowledge of the SACS financial system and the requirements that each District meet throughout Tulare County will provide the support needed to allow the Business Manger to gain experience and equip her with the proper tools to fulfill her duties in the future. Sherri will work alongside the Business Manager receiving 1 on 1 training to fulfill this fiscal year's Budgeting reporting such as: Proposed Budgets, Unaudited Actuals, First Interim, Second Interim etc. She will also be providing the Business Manager monthly training as needed. Sherri will fall under professional development/contracting and will be budgeted to train no more than two days per month or as needed not exceed \$7,000.00 for the 21/22 School Year

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT  
AND  
SHERRI ROCHA  
CONSULTANT AGREEMENT**

**THIS AGREEMENT** is entered into as of July 1, 2021 between the SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT, referred to as DISTRICT, and SHERRI ROCHA, referred to as CONSULTANT, with reference to the following:

- A. DISTRICT requires consulting services in school business and finance.
- B. CONSULTANT represents that she is specially trained, experienced and competent in the field of school business, finance, budgeting and, accounting
- C. Government Code section 53060 and Education Code section 35160 authorize the District to contract with persons who are specially trained and experienced and competent to perform special services.
- D. District wishes to hire CONSULTANT as an independent CONSULTANT pursuant to the authority of Government Code section 53060 and Education Code section 35160.
- E. Pursuant to Education Code section 45103.1(b)(2), the services contracted are not available within the DISTRICT, cannot be performed satisfactorily by school district employees, or are of such a highly specialized or technical nature that the necessary expert knowledge, experience, and ability are not available through the school district.

**ACCORDINGLY, IT IS AGREED:**

**1. TERM:** This Agreement shall become effective as of July 1, 2021 and shall expire on June 30, 2022, unless otherwise terminated as provided in this Agreement.

**2. SERVICES:** CONSULTANT shall provide services as set forth in Exhibit A, entitled "Scope of Services," which exhibit is made part of this Agreement by reference.

**3. COST OF SERVICES:** For services rendered, CONSULTANT shall be paid at the rate of \$75.00 per hour unless when CONSULTANT is conducting training of district employee, then the hourly rate would be of the district employee's hourly rate. The DISTRICT agrees to reimburse CONSULTANT for all travel costs incurred at the specific request of the DISTRICT in order to provide services included in EXHIBIT A. Mileage shall be paid at the current IRS rate.

**4. METHOD AND CONDITIONS OF PAYMENT:**

a. CONSULTANT shall provide a monthly invoice for services to DISTRICT. DISTRICT shall pay said invoice within 15 days of receipt. DISTRICT shall provide and file IRS Form 1099 to report CONSULTANT'S calendar year earnings.

b. The payment of compensation for work performed is conditioned upon receipt from CONSULTANT of any and all plans, specifications and estimates, and other documents prepared

by CONSULTANT in accordance with this Agreement. DISTRICT will not pay anticipated profits or other economic loss.

**5. COMPLIANCE WITH LAW:** CONSULTANT shall provide services in accordance with applicable Federal, State, and local laws, regulations and directives.

**6. INDEPENDENT CONSULTANT STATUS:**

a. This Agreement is entered into by both parties with the express understanding that CONSULTANT will perform all services required under this Agreement as an independent contractor. Nothing in this Agreement shall be construed to constitute the CONSULTANT or any of its agents, employees or officers as an agent, employee or officer of DISTRICT.

b. Subject to any performance criteria contained in this Agreement, CONSULTANT shall be solely responsible for determining the means and methods of performing the specified services and DISTRICT shall have no right to control or exercise any supervision over CONSULTANT as to how the services will be performed. As CONSULTANT is not the DISTRICT'S employee, CONSULTANT is responsible for paying all required state and federal taxes. In particular, DISTRICT will not:

- i. Withhold FICA (Social Security) from CONSULTANT'S payments.
- ii. Make state or federal unemployment insurance contributions on CONSULTANT'S behalf.
- iii. Withhold state or federal income tax from payments to CONSULTANT.
- iv. Make disability insurance contributions on behalf of CONSULTANT.
- v. Obtain unemployment compensation insurance on behalf of CONSULTANT.

c. Notwithstanding this independent CONSULTANT relationship, DISTRICT shall have the right to monitor and evaluate the performance of CONSULTANT to assure compliance with this Agreement.

**7. INDEMNIFICATION:**

CONSULTANT and DISTRICT shall hold each other harmless, defend and indemnify the other, its agents, officers and employees from and against any liability, claims, actions, costs, damages or losses of any kind, including death or injury to any person and/or damage to any property, including District property, arising from, or in connection with, their performance or their agents, officers and employees under this Agreement. This indemnification obligation shall continue beyond the term of this Agreement as to any acts or omissions occurring under this Agreement or any extension of this Agreement.

**8. FINGERPRINTING REQUIREMENTS:**

- a. Pursuant to California Education Code section 45125.1, before any agents or employees of CONSULTANT may enter school grounds where they may have any contact with pupils, CONSULTANT shall submit fingerprints of its employees in a manner authorized by the California Department of Justice, together with a fee determined by the Department of Justice. CONSULTANT shall not permit any employee to come in contact with pupils of the school district until the Department of Justice has ascertained that the CONSULTANT'S employees have not been convicted of a felony as defined in Education

Code section 45122.1.

- b. CONSULTANT warrants that fingerprints are on file with the Tulare County Office of Education.

**9. TERMINATION:**

- a. The right to terminate this Agreement under this provision may be exercised without prejudice to any other right or remedy to which the terminating party may be entitled at law or under this Agreement. The agreement may be terminated at any time with the mutual consent of the parties. DISTRICT will pay to CONSULTANT the compensation earned for work performed and not previously paid for to the date of termination.

**10. NOTICES:**

- a. Except as may be otherwise required by law, any notice to be given shall be written and shall be either personally delivered, sent by facsimile transmission or sent by first class mail, postage prepaid and addressed as follows:

**DISTRICT:**

**Ken Horn**

Superintendent

Sequoia Union Elementary School District

23958 Ave. 324

Lemon Cove, CA 93244

**Phone No.: 559-564-2106**

**CONSULTANT:**

**Sherri Rocha**

**Phone No.:**

- b. Notice personally delivered is effective when delivered. Notice sent by facsimile transmission is deemed to be received upon successful transmission. Notice sent by first class mail shall be deemed received on the fifth day after the date of mailing. Either party may change the above address or phone or fax number by giving written notice pursuant to this paragraph.

**THE PARTIES**, having read and considered the above provisions, indicate their agreement by their authorized signatures below.

SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT

Date: \_\_\_\_\_

BY \_\_\_\_\_  
Superintendent  
"DISTRICT"

SHERRI ROCHA

Date: \_\_\_\_\_

BY \_\_\_\_\_  
"CONSULTANT"

**EXHIBIT A  
SCOPE OF SERVICES**

**1. RESPONSIBILITIES OF CONSULTANT:**

a. Provide services of the following areas of School Business and Finance:

**Budget Development and Monitoring**

Assist district superintendent in development and adoption of the district budget and prepare state required budget documents

Advise district superintendent and/or governing board on impact of state budget

Monitor for and advise district superintendent on budget to actual variances

Prepare and input budget revisions under direction of district superintendent

Perform in-depth budget review prior to First and Second Interim reporting

Preparation of state required First and Second Interim documents

Provide training in the above-mentioned area

**Payroll**

Assist district in salary settlement disclosure documents for board presentation and implementation of the agreement

**Accounting**

Assist district staff in year-end closing of financial records including the fixed asset accounting system

Provide training in the year-end closing process

**Reporting**

Prepare state required annual financial reports

Assist district in preparation of GASB 34 required Management Discussion and Analysis document

Prepare and submit data to TCOE required for Local Control Funding Formula (LCFF) calculations and assist in preparation of District's Local Control Accountability Plan (LCAP).

Assist in categorical programs fiscal reports and student attendance reports

Provide training as needed

**Other**

Assist district in clearing audit findings with California Department of Education and County Office of Education

Prepare for and present financial information at governing board meetings as needed

Research information and prepare documents for district independent auditors

Attend TCOE business meetings on behalf of the District

Research and Recommendations for resolution of complex accounting and budgeting issues

b. Attend all meetings scheduled by DISTRICT to implement the provisions of this Agreement.

c. Prepare and submit all required reports and data required by DISTRICT

**2. RESPONSIBILITIES OF DISTRICT:**

a. Provide access to financial records, electronic and printed, as required by CONSULTANT.

b. Provide access to the Tulare County Office of Education SACS Financial System as needed by CONSULTANT

c. Provide access to staff for assistance in research and resolution of complex accounting and budgeting issues



**Mr. Ken Horn**  
**Superintendent/Principal**

## **ACTION ITEMS**

### **6.2) Approve the 2019/2020 Outstanding Credit Card Statement**

The outstanding Bank of the Sierra Credit Card Statement in the amount of \$1,020.55 are transactions that were made in the 2019/2020 School Year and now also include late fees. The process for TCOE to approve Credit Card expenditure payments, a School District is required to submit a hard copy of transaction receipts. As new administration came in, there was a long drawn out process to close the account and return hard copy signatures and applications to gain access to the Credit Card Statements. After gaining access to the Credit Card transactions and aligning them with the SACS report vendor payment history, it is noted that transactions in the months of April 2020 and May 2020 were unaccounted for and the Business Manager moved forward to submit payment through our vendor payments submitted on a weekly basis. Sara Smigiera with TCOE advised that it would be best to have the payment Board approved as there is no documentation of purchases and using the transaction forms and SACS report vendor payment history, this will allow the outstanding balance to be paid in full to our vendor Bank of the Sierra



**June 2021 Statement**

Open Date: 05/28/2021 Closing Date: 06/28/2021

Account: 4798 5100 6872 5767



**Visa® Business Card**  
SEQUOIA UNION ELEM SC  
BUSINESS CARD (CPN 000585453)

**Cardmember Service**  
BUS 30 ELN 8

**1-866-552-8855**  
17

<b>New Balance</b>	<b>\$1,020.55</b>
<b>Minimum Payment Due</b>	<b>\$148.00</b>
<b>Payment Due Date</b>	<b>07/24/2021</b>

<b>Activity Summary</b>		
Previous Balance	+	\$817.54
Payments		\$0.00
Other Credits		\$0.00
Purchases		\$0.00
Balance Transfers		\$0.00
Advances		\$0.00
Other Debits	+	\$140.84
Fees Charged	+	\$39.00
Interest Charged	+	\$23.17
<b>New Balance</b>	<b>=</b>	<b>\$1,020.55</b>
<b>Past Due</b>		<b>\$75.00</b>
<b>Minimum Payment Due</b>		<b>\$148.00</b>
Credit Line		\$3,000.00
Available Credit		None
Days in Billing Period		32

**Payment Options:**



Mail payment coupon with a check



Pay online at [myaccountaccess.com](http://myaccountaccess.com)



Pay by phone 1-866-552-8855

Please detach and send coupon with check payable to: Cardmember Service CPN 000585453



0047985100687257670000148000001020557

24-Hour Cardmember Service: 1-866-552-8855

- . to pay by phone
- . to change your address

<b>Account Number</b>	4798 5100 6872 5767
<b>Payment Due Date</b>	7/24/2021
<b>New Balance</b>	\$1,020.55
<b>Minimum Payment Due</b>	\$148.00

**Amount Enclosed** \$ \_\_\_\_\_

000014264 01 SP 000638864444364 P Y  
SEQUOIA UNION ELEM SC  
BUSINESS CARD  
ATTN ACCOUNTS PAYABLE  
PO BOX 44260  
LEMON COVE CA 93244-0260

**Cardmember Service**  
P.O. Box 790408  
St. Louis, MO 63179-0408



### What To Do If You Think You Find A Mistake On Your Statement

If you think there is an error on your statement, please call us at the telephone number on the front of this statement, or write to us at: Cardmember Service, P.O. Box 6335, Fargo, ND 58125-6335.

In your letter or call, give us the following information:

- ▶ Account information: Your name and account number.
- ▶ Dollar amount: The dollar amount of the suspected error.
- ▶ Description of Problem: If you think there is an error on your bill, describe what you believe is wrong and why you believe it is a mistake. You must contact us within 60 days after the error appeared on your statement. While we investigate whether or not there has been an error, the following are true:
  - ▶ We cannot try to collect the amount in question, or report you as delinquent on that amount.
  - ▶ The charge in question may remain on your statement, and we may continue to charge you interest on that amount. But, if we determine that we made a mistake, you will not have to pay the amount in question or any interest or other fees related to that amount.
  - ▶ While you do not have to pay the amount in question, you are responsible for the remainder of your balance.
  - ▶ We can apply any unpaid amount against your credit limit.

### Your Rights If You Are Dissatisfied With Your Credit Card Purchases

If you are dissatisfied with the goods or services that you have purchased with your credit card, and you have tried in good faith to correct the problem with the merchant, you may have the right not to pay the remaining amount due on the purchase.

To use this right, all of the following must be true:

1. The purchase must have been made in your home state or within 100 miles of your current mailing address, and the purchase price must have been more than \$50. (Note: Neither of these are necessary if your purchase was based on an advertisement we mailed to you, or if we own the company that sold you the goods or services.)
2. You must have used your credit card for the purchase. Purchases made with cash advances from an ATM or with a check that accesses your credit card account do not qualify.
3. You must not yet have fully paid for the purchase.

If all of the criteria above are met and you are still dissatisfied with the purchase, contact us in writing at: Cardmember Service, P.O. Box 6335, Fargo, ND 58125-6335. While we investigate, the same rules apply to the disputed amount as discussed above. After we finish our investigation, we will tell you our decision. At that point, if we think you owe an amount and you do not pay we may report you as delinquent.

### Important Information Regarding Your Account

**1. INTEREST CHARGE:** Method of Computing Balance Subject to Interest Rate: We calculate the periodic rate or interest portion of the **INTEREST CHARGE** by multiplying the applicable Daily Periodic Rate ("**DPR**") by the Average Daily Balance ("**ADB**") (including new transactions) of the Purchase, Advance and Balance Transfer categories subject to interest, and then adding together the resulting interest from each category. We determine the **ADB** separately for the Purchases, Advances and Balance Transfer categories. To get the **ADB** in each category, we add together the daily balances in those categories for the billing cycle and divide the result by the number of days in the billing cycle. We determine the daily balances each day by taking the beginning balance of those Account categories (including any billed but unpaid interest, fees, credit insurance and other charges), adding any new interest, fees, and charges, and subtracting any payments or credits applied against your Account balances that day. We add a Purchase, Advance or Balance Transfer to the appropriate balances for those categories on the later of the transaction date or the first day of the statement period. Billed but unpaid interest on Purchases, Advances and Balance Transfers is added to the appropriate balances for those categories each month on the statement date. Billed but unpaid Advance Transaction Fees are added to the Advance balance of your Account on the date they are charged to your Account. Any billed but unpaid fees on Purchases, credit insurance charges, and other charges are added to the Purchase balance of the Account on the date they are charged to the Account. Billed but unpaid fees on Balance Transfers are added to the Balance Transfer balance of the Account on the date they are charged to the Account. In other words, billed and unpaid interest, fees, and charges will be included in the **ADB** of your Account that accrues interest and will reduce the amount of credit available to you. To the extent credit insurance charges, overlimit fees, Annual Fees, and/or Travel Membership Fees may be applied to your Account, such charges and/or fees are not included in the **ADB** calculation for Purchases until the first day of the billing cycle following the date the credit insurance charges, overlimit fees, Annual Fees and/or Travel Membership Fees (as applicable) are charged to the Account. Prior statement balances subject to an interest-free period that have been paid on or before the payment due date in the current billing cycle are not included in the **ADB** calculation.

**2. Payment Information:** You must pay us in U.S. Dollars with checks or similar payment instruments drawn on a financial institution located in the United States. We will also accept payment in U.S. Dollars via the Internet or phone or previously established automatic payment transaction. We may, at our option, choose to accept a payment drawn on a foreign financial institution. However, you will be charged and agree to pay any collection fees required in connection with such a transaction. The date you mail a payment is different than the date we receive that payment. The payment date is the day we receive your check or money order at Cardmember Service, P.O. Box 790408, St. Louis, MO 63179-0408 or the day we receive your electronic or phone payment. All payments by check or money order accompanied by a payment coupon and received at this payment address will be credited to your Account on the day of receipt if received by 5:00 p.m. CT on any banking day. Mailed payments that do not include the payment coupon and/or are mailed to a different address will be processed within 5 banking days of receipt and credited to your Account on the day of receipt. In addition, if you mail your payment without a payment coupon or to an incorrect address, it may result in a delayed credit to your Account, additional **INTEREST CHARGES**, fees, and possible suspension of your Account. Internet and telephone payment options are available, and crediting times vary (but generally must be made before 5:00 p.m. CT to 8 p.m. CT depending on what day and how the payment is made). If you are making an internet or telephone payment, please contact Cardmember Service for times specific to your Account and your payment option. Banking days are all calendar days except Saturday, Sunday and federal holidays. Payments due on a Saturday, Sunday or federal holiday and received on those days will be credited on the day of receipt. There is no prepayment penalty if you pay your balance at any time prior to your payment due date.

**3. Credit Reporting:** We may report information on your Account to Credit Bureaus. Late payments, missed payments or other defaults on your Account may be reflected in your credit report.

SEQUOIA UNION ELEM SC  
 BUSINESS CARD (CPN 000585453)

**Cardmember Service** ( 1-866-552-8855

**Important Messages**

**Paying Interest:** You have a 24 to 30 day interest-free period for Purchases provided you have paid your previous balance in full by the Payment Due Date shown on your monthly Account statement. In order to avoid additional INTEREST CHARGES on Purchases, you must pay your new balance in full by the Payment Due Date shown on the front of your monthly Account statement.

There is no interest-free period for transactions that post to the Account as Advances or Balance Transfers except as provided in any Offer Materials. Those transactions are subject to interest from the date they post to the Account until the date they are paid in full.

Your interest rate has increased due to your account's delinquent status.

If you have not made arrangements with us for payment of your past due amount, let's talk about your situation. Please call us at 1-800-676-4060.

Speed through checkout with the added security and convenience of PayPal. Go to the Mobile App or manage your account online. Link your card to PayPal today.

We have added Mobile Authentication and Cellular Phone Contact Policy to and made changes to the Arbitration Agreement in your account agreement. Please visit [card.myaccountaccess.com/agreementchanges](http://card.myaccountaccess.com/agreementchanges) to review. If you have any questions, call the number on the back of your card.

Account Security is very important to you and to us. When you use your Card to make a purchase, particularly over the phone or online, you may be asked to provide a card security code, sometimes called a CVV. This information is used to help confirm that it is you using the Card and that the Card is authentic.

**Transactions**
**Purchases and Other Debits**

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
06/09		0316	REV PROV FR CR TARGET.COM * # 3869 DEBIT ADJUSTMENT	\$119.34	_____
06/09		0316	REV PROV FR CR AMZN MKTP US*XV4SR3 DEBIT ADJUSTMENT	\$21.50	_____
<b>TOTAL THIS PERIOD</b>				<b>\$140.84</b>	

**Fees**

Post Date	Trans Date	Ref #	Transaction Description	Amount	Notation
06/24	06/24		LATE FEE - PAYMENT DUE ON 06/24	\$39.00	_____
<b>TOTAL FEES THIS PERIOD</b>				<b>\$39.00</b>	

**Interest Charged**

Post Date	Transaction Description	Amount	Notation
06/28	INTEREST CHARGE ON PURCHASES	\$23.17	_____
<b>TOTAL INTEREST THIS PERIOD</b>		<b>\$23.17</b>	

**2021 Totals Year-to-Date**

Total Fees Charged in 2021	\$78.00
Total Interest Charged in 2021	\$74.46

**June 2021 Statement** 05/28/2021 - 06/28/2021

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 SEQUOIA UNION ELEM SC  
 BUSINESS CARD (CPN 000585453)

**Cardmember Service**  1-866-552-8855

**Company Approval**
*(This area for use by your company)*

Signature/Approval: \_\_\_\_\_

Accounting Code: \_\_\_\_\_

**Interest Charge Calculation**
**Your Annual Percentage Rate (APR) is the annual interest rate on your account.**
**\*\*APR for current and future transactions.**

Balance Type	Balance By Type	Balance Subject to Interest Rate	Variable	Interest Charge	Annual Percentage Rate	Expires with Statement
**BALANCE TRANSFER	\$0.00	\$0.00	YES	\$0.00	28.99%	
**PURCHASES	\$1,020.55	\$911.65	YES	\$23.17	28.99%	
**ADVANCES	\$0.00	\$0.00	YES	\$0.00	28.99%	

**Contact Us**
 **Phone**

 Voice: 1-866-552-8855  
 TDD: 1-888-352-6455  
 Fax: 1-866-807-9053

 **Questions**

 Cardmember Service  
 P.O. Box 6353  
 Fargo, ND 58125-6353

**Mail payment coupon with a check**

 Cardmember Service  
 P.O. Box 790408  
 St. Louis, MO 63179-0408

**Online**
[myaccountaccess.com](http://myaccountaccess.com)

Date	Transaction	Name	Memo	Amount
5/27/2021	DEBIT	INTEREST CHARGE ON PURCHASES	1; 00000;	-7.01
5/24/2021	DEBIT	LATE FEE - PAYMENT DUE ON 05/24	00000;	-39
4/27/2021	DEBIT	INTEREST CHARGE ON PURCHASES	1; 00000;	-7.76
4/19/2021	CREDIT	PAYMENT THANK YOU	ST 44860080; 00000;	257
4/8/2021	CREDIT	CHARGE OFF	00000; 0032BUSINESS CARD;	0
4/8/2021	CREDIT	INTEREST REVERSAL	00000;	1.08
4/8/2021	CREDIT	PROV FR CR TARGET.COM * #	F3P0001 1098123842; 05999;	119.34
4/8/2021	CREDIT	PROV FR CR AMZN Mktp US*XV4SR3 #	F3P0001 1098123851; 05999;	21.5
4/8/2021	DEBIT	REV PROV FR CR TARGET.COM * #	F3P0001 1098144953; 05999;	-119.34
4/8/2021	DEBIT	REV PROV FR CR AMZN Mktp US*XV #	F3P0001 1098144954; 05999;	-21.5
4/5/2021	CREDIT	INTEREST REVERSAL	00000; 0032BUSINESS CARD;	0.3
4/2/2021	CREDIT	PAYMENT THANK YOU	ST 40980154; 00000; 0032BUSINESS CARD;	1005.2
3/29/2021	DEBIT	INTEREST CHARGE ON PURCHASES	1; 00000; 0032BUSINESS CARD;	-18.32
3/26/2021	DEBIT	AMZN Mktp US*XV4SR3SD3 Amzn.com/	24692161084100318686433; 05942; 0032BUSINESS CARD;	-21.5
3/23/2021	DEBIT	Audible*N18AV7AR3 Amzn.com/b	24692161081100970690007; 05968; 0032BUSINESS CARD;	-14.95
3/22/2021	DEBIT	PELICAN WIRELESS PELICANWIR	24011341078000058146384; 07372; 0032BUSINESS CARD;	-89.7
3/17/2021	DEBIT	PROCARE CONNECT HTTPSWWW.P	24011341076000002750630; 05734; 0032BUSINESS CARD;	-27.5
3/9/2021	DEBIT	HP *INSTANT INK 855-785-2	24692161068100325750651; 05111; 0032BUSINESS CARD;	-20.46
3/5/2021	CREDIT	PAYMENT THANK YOU	ST 79190017; 00000; 0032BUSINESS CARD;	81.31
3/1/2021	DEBIT	TARGET.COM * 800-591-3	24431061060083037623869; 05310; 0032BUSINESS CARD;	-119.34
2/25/2021	DEBIT	INTEREST CHARGE ON PURCHASES	1; 00000; 0032BUSINESS CARD;	-11.22
2/23/2021	DEBIT	ARCO #42914 AMPM VISALIA	24034541053003001655052; 05542; 0032BUSINESS CARD;	-26.08
2/22/2021	DEBIT	Audible*8D5SU7J63 Amzn.com/b	24692161052100233981826; 05968; 0032BUSINESS CARD;	-14.95
2/18/2021	DEBIT	HOTELSCOM9204498289833 HOTELS.CO	24692161048100431321681; 04722; 0032BUSINESS CARD;	-117.6
2/17/2021	DEBIT	PROCARE CONNECT HTTPSWWW.P	24011341048000001951556; 05734; 0032BUSINESS CARD;	-26.25
2/16/2021	DEBIT	SAN JOAQUIN CO* EDJOIN HTTPSWWW.	24011341043000023719879; 08299; 0032BUSINESS CARD;	-450
2/12/2021	DEBIT	ADOBE *800-833-6687 800-833-6	24692161042100269647575; 05734; 0032BUSINESS CARD;	-203.88
2/9/2021	DEBIT	HP *INSTANT INK 855-785-2	24692161039100489661252; 05111; 0032BUSINESS CARD;	-53.86
2/4/2021	DEBIT	THE HOME DEPOT 6615 VISALIA	24692161034100900333148; 05200; 0032BUSINESS CARD;	-92.12
1/29/2021	CREDIT	INTEREST REVERSAL	00000; 0032BUSINESS CARD;	0.09
1/28/2021	CREDIT	PAYMENT THANK YOU	ST 40650046; 00000; 0032BUSINESS CARD;	103.7
1/27/2021	DEBIT	INTEREST CHARGE ON PURCHASES	1; 00000; 0032BUSINESS CARD;	-8.45
1/22/2021	DEBIT	Audible*EH46A47J3 Amzn.com/b	24692161021100942711637; 05968; 0032BUSINESS CARD;	-14.95



1/19/2021	DEBIT	PAYPAL *FUSHANSHIQI EB 402-935-7	24492151018852490753217; 07392; 0032BUSINESS CARD;	-6.85
1/19/2021	DEBIT	PROCARE CONNECT HTTPSWWW.P	24492151016637606710405; 05734; 0032BUSINESS CARD;	-12.5
1/14/2021	CREDIT	PAYMENT THANK YOU	ST 70150036; 00000; 0032BUSINESS CARD;	184.19
1/8/2021	DEBIT	HP *INSTANT INK 855-785-2	24692161008100449595787; 051111; 0032BUSINESS CARD;	-53.86
1/4/2021	CREDIT	eBay O*19-06330-21532 408-37661	74204291001005249618739; 053111; 0032BUSINESS CARD;	14.94
1/4/2021	DEBIT	eBay O*19-06330-21532 408-37661	24204290366006676958735; 053111; 0032BUSINESS CARD;	-14.94
12/28/2020	DEBIT	INTEREST CHARGE ON PURCHASES	1; 00000; 0032BUSINESS CARD;	-30.34
12/23/2020	DEBIT	Audible*IM8UL4FT3 Amzn.com/b	24692160357100930449006; 05968; 0032BUSINESS CARD;	-14.95
12/22/2020	CREDIT	PAYMENT THANK YOU	ST 40520143; 00000; 0032BUSINESS CARD;	578.76
12/18/2020	DEBIT	PROCARE CONNECT HTTPSWWW.P	24492150352637269236379; 05734; 0032BUSINESS CARD;	-12.5
12/18/2020	DEBIT	PROCARE CONNECT HTTPSWWW.P	24492150352637269264660; 05734; 0032BUSINESS CARD;	-12.5
12/18/2020	DEBIT	PROCARE CONNECT HTTPSWWW.P	24492150352637269296167; 05734; 0032BUSINESS CARD;	-12.5
12/18/2020	DEBIT	PROCARE CONNECT HTTPSWWW.P	24492150352637269310398; 05734; 0032BUSINESS CARD;	-12.5
12/18/2020	DEBIT	PROCARE CONNECT HTTPSWWW.P	24492150352637269326477; 05734; 0032BUSINESS CARD;	-12.5
12/18/2020	DEBIT	PROCARE CONNECT HTTPSWWW.P	24492150352637269339207; 05734; 0032BUSINESS CARD;	-13.75
12/17/2020	DEBIT	LOWES #02660* VISALIA	24692160351100134788676; 05200; 0032BUSINESS CARD;	-184.19
11/27/2020	DEBIT	INTEREST CHARGE ON PURCHASES	1; 00000; 0032BUSINESS CARD;	-45.01
11/23/2020	DEBIT	Audible*JH88QQAQ3 Amzn.com/b	24692160327100396332206; 05968; 0032BUSINESS CARD;	-14.95
11/23/2020	DEBIT	CHEVRON 0358957 SNELLING	24692160326100644132805; 05542; 0032BUSINESS CARD;	-41.57
11/23/2020	CREDIT	PAYMENT THANK YOU	ST 41940242; 00000; 0032BUSINESS CARD;	1298.07
11/13/2020	DEBIT	SCHOOL SERVICES OF CAL 916-44675	24717050317173173755952; 07399; 0032BUSINESS CARD;	-480
11/12/2020	DEBIT	AMAZON.COM*281QE4D52 A AMZN.COM/	24431060315083314359083; 05942; 0032BUSINESS CARD;	-42.24
10/28/2020	DEBIT	INTEREST CHARGE ON PURCHASES	1; 00000; 0032BUSINESS CARD;	-37.52
10/26/2020	CREDIT	PAYMENT THANK YOU	ST 95100028; 00000; 0032BUSINESS CARD;	39.54
10/22/2020	DEBIT	Audible*2T1D60PH2 Amzn.com/b	24692160295100810857497; 05968; 0032BUSINESS CARD;	-14.95
10/9/2020	DEBIT	AMZN Mktp US*MK9WZ36A1 Amzn.com/	24692160282100358995472; 05942; 0032BUSINESS CARD;	-1163.52
9/28/2020	DEBIT	ANNUAL MEMBERSHIP FEE	00000; 0032BUSINESS CARD;	0
9/28/2020	DEBIT	INTEREST CHARGE ON PURCHASES	1; 00000; 0032BUSINESS CARD;	-24.59
9/22/2020	DEBIT	Audible*M40MR4QZ1 Amzn.com/b	24692160265100902291726; 05968; 0032BUSINESS CARD;	-14.95
9/21/2020	CREDIT	PAYMENT THANK YOU	ST 70370004; 00000; 0032BUSINESS CARD;	349.49
8/27/2020	DEBIT	INTEREST CHARGE ON PURCHASES	1; 00000; 0032BUSINESS CARD;	-36.87
8/26/2020	CREDIT	PAYMENT THANK YOU	ST 41040135; 00000; 0032BUSINESS CARD;	889.8
8/26/2020	CREDIT	REVERSAL OF LATE PAYMENT FEE	00000; 0032BUSINESS CARD;	39
8/24/2020	DEBIT	Audible*MM9GY9XA2 Amzn.com/b	24692160234100529623846; 05968; 0032BUSINESS CARD;	-14.95



# Vendor Lookup

Show Detailed Vendor

Detailed Vendor Information			
District: 42	Type: R	YTD Purchases: 4787.0600	
Vendor: 13123	Deleted: False	Group Payment Invoice: 0	
Group:			
Name: BANK OF THE SIERRA		Legal Name: BANK OF THE SIERRA	
Address: Cardmemberservices			
City: Fargo	State: ND	Zip Code: 58125-6353	
Remit Address: Cardmember Services			
City: St. Louis	State: MO	Zip Code: 63179-0408	
Contact Name:	Phone: (866) 552-8855	Fax: (866) 807-9053	
Email:			

Found 408 vendor payment(s).

Account Number  Reference Type  Reference Number  Void Flag  Date Due

InvoiceDate	InvoiceNo	PO#	Description	Amount	Date Paid	Check No	Check Status
4/8/2021	4798510040590032	210199		\$18.21	04/09/21	62014753	R (04/20/2021)
4/8/2021	4798510040590032	210225		\$106.21	04/09/21	62014753	R (04/20/2021)
4/8/2021	4798510040590032	210225		\$13.13	04/09/21	62014753	R (04/20/2021)
4/8/2021	4798510040590032	210186		\$24.48	04/09/21	62014753	R (04/20/2021)
4/8/2021	4798510040590032	210186		\$3.02	04/09/21	62014753	R (04/20/2021)
4/8/2021	4798510040590032	210218		\$9.87	04/09/21	62014753	R (04/20/2021)
4/8/2021	4798510040590032	210218		\$79.83	04/09/21	62014753	R (04/20/2021)
4/8/2021	4798510040590032	210199		\$2.25	04/09/21	62014753	R (04/20/2021)
3/8/2021	2.7.21-3.6.21	210199		\$18.21	03/12/21	62009736	R (04/05/2021)
3/8/2021	2.7.21-3.6-21	210199		\$2.25	03/12/21	62009736	R (04/05/2021)
3/8/2021	1.7.21-2.6-21	210199		\$47.94	03/12/21	62009736	R (04/05/2021)
3/8/2021	1.7.21-2.6-21	210199		\$5.92	03/12/21	62009736	R (04/05/2021)
3/8/2021	1347193646	210179		\$181.45	03/12/21	62009736	R (04/05/2021)
3/8/2021	1347193646	210179		\$22.43	03/12/21	62009736	R (04/05/2021)
3/8/2021	2.21.21 Audible	210101		\$1.64	03/12/21	62009736	R (04/05/2021)
3/8/2021	2.17.21	210190		\$117.60	03/12/21	62009736	R (04/05/2021)
3/8/2021	2.21.21	210190		\$26.08	03/12/21	62009736	R (04/05/2021)
3/8/2021	Feb 16 2021	210186		\$2.89	03/12/21	62009736	R (04/05/2021)
3/8/2021	Ed Join 20/21 SY	210185		\$400.50	03/12/21	62009736	R (04/05/2021)
3/8/2021	Ref#3148	210180		\$81.99	03/12/21	62009736	R (04/05/2021)
3/8/2021	Feb 16 2021	210186		\$23.36	03/12/21	62009736	R (04/05/2021)
3/8/2021	Ed Join 20/21 SY	210185		\$49.50	03/12/21	62009736	R (04/05/2021)
3/8/2021	Ref#3148	210180		\$10.13	03/12/21	62009736	R (04/05/2021)



3/8/2021	2.21.21 Audible	210101		\$13.31	03/12/21	62009736	R (04/05/2021)
2/11/2021	4798510040590032	210101		\$13.31	02/12/21	62004496	R (03/08/2021)
2/11/2021	4798510040590032	210101		\$1.64	02/12/21	62004496	R (03/08/2021)
2/11/2021	2.6.21	0	HP Instant Ink	\$5.92	02/12/21	62004496	R (03/08/2021)
2/11/2021	2.6.21	0	HP Instant Ink	\$47.94	02/12/21	62004496	R (03/08/2021)
2/11/2021	January 2021	0	January Monthly Service Afterschool Program	\$11.13	02/12/21	62004496	R (03/08/2021)
2/11/2021	January 2021	0	January Monthly Service Afterschool Program	\$1.37	02/12/21	62004496	R (03/08/2021)
1/13/2021	4798510040590032	0	Amazon Audible/ProCare Management Website AS Pgm	\$11.41	01/15/21	61998794	R (01/29/2021)
1/13/2021	4798510040590032	0	Amazon Audible/ProCare Management Website AS Pgm	\$92.29	01/15/21	61998794	R (01/29/2021)
12/17/2020	Transaction#5067538	210142		\$20.26	12/23/20	61994769	R (01/14/2021)
12/17/2020	Transaction#5067538	210142	Lowes Purchase with Bank Card/Receipt Present	\$163.93	12/23/20	61994769	R (01/14/2021)
12/8/2020	Governors Budget	210115		\$427.20	12/11/20	61993176	R (12/22/2020)
12/8/2020	Governors Budget	210115		\$52.80	12/11/20	61993176	R (12/22/2020)
12/8/2020	D01-7563033-3619461	210101		\$1.64	12/11/20	61993176	R (12/22/2020)
12/8/2020	11.20.2020	210110		\$37.00	12/11/20	61993176	R (12/22/2020)
12/8/2020	11.20.2020	210110		\$4.57	12/11/20	61993176	R (12/22/2020)
12/8/2020	D01-7563033-3619461	210101		\$13.31	12/11/20	61993176	R (12/22/2020)
12/8/2020	113-6346748-3150631	210134		\$37.59	12/11/20	61993176	R (12/22/2020)
12/8/2020	113-6346748-3150631	210134		\$4.65	12/11/20	61993176	R (12/22/2020)
11/12/2020	4798510040590032	210084		\$1,035.53	11/13/20	61987692	R (11/23/2020)
11/12/2020	4798510040590032	210084		\$127.99	11/13/20	61987692	R (11/23/2020)
11/12/2020	4798510040590032	210101		\$119.75	11/13/20	61987692	R (11/23/2020)
11/12/2020	4798510040590032	210101		\$14.80	11/13/20	61987692	R (11/23/2020)
10/8/2020	47985410040590032	0		\$1.64	10/09/20	61980977	R (10/26/2020)
10/8/2020	47985410040590032	0		\$2.70	10/09/20	61980977	R (10/26/2020)
10/8/2020	47985410040590032	0		\$13.31	10/09/20	61980977	R (10/26/2020)
10/8/2020	47985410040590032	0		\$21.89	10/09/20	61980977	R (10/26/2020)
9/9/2020	4798510040590032	210056	Letterschool Subscription SY 20/21 Kinder	\$249.50	09/11/20	61975525	R (09/21/2020)
9/9/2020	4798510040590032	210065	Microsoft Office App District Office 20/21 SY	\$11.00	09/11/20	61975525	R (09/21/2020)
9/9/2020	4798510040590032	210065	Microsoft Office District Office 20/21 SY	\$88.99	09/11/20	61975525	R (09/21/2020)
8/10/2020	07/23/2020	210047	Purchase made with credit card for Soulmate.com Re	\$97.88	08/14/20	61970364	R (08/26/2020)
8/10/2020	08/24/2020	210047	Purchase made with credit card for Soulmate.com Re	\$791.92	08/14/20	61970364	R (08/26/2020)
6/24/2020	47985100405900326/24	0		\$1.37	06/26/20	61961270	R (07/10/2020)
6/24/2020	4798510040590032 524	0		\$253.91	06/26/20	61961270	R (07/10/2020)
6/24/2020	47985100405900326/24	0		\$11.13	06/26/20	61961270	R (07/10/2020)
6/24/2020	47985100405900326/24	0		\$46.20	06/26/20	61961270	R (07/10/2020)



6/24/2020	47985100405900326/24	0		\$373.77	06/26/20	61961270	R (07/10/2020)
6/24/2020	4798510040590032 524	0		\$1.21	06/26/20	61961270	R (07/10/2020)
6/24/2020	4798510040590032 524	0		\$9.79	06/26/20	61961270	R (07/10/2020)
6/24/2020	4798510040590032 524	0		\$31.38	06/26/20	61961270	R (07/10/2020)
6/22/2020	47985100405900.4.24.	0	Janitorial Material/Supplies:Kinderlime Svcs	\$368.57	06/26/20	61961270	R (07/10/2020)
6/22/2020	47985100405900.4.24.	0	Janitorial Material/Supplies:Kinderlime Svcs	\$6.60	06/26/20	61961270	R (07/10/2020)
6/22/2020	47985100405900.4.24.	0	Janitorial Material/Supplies:Kinderlime Svcs	\$45.55	06/26/20	61961270	R (07/10/2020)
6/22/2020	47985100405900.4.24.	0	Janitorial Material/Supplies:Kinderlime Svcs	\$53.40	06/26/20	61961270	R (07/10/2020)
3/5/2020	4798-5100-4059-0032	0	Janitorial supl./weed spray/maintenance supl.	\$13.82	03/06/20	61940336	R (03/23/2020)
3/5/2020	4798-5100-4059-0032	0	Janitorial supl./weed spray/maintenance supl.	\$32.09	03/06/20	61940336	R (03/23/2020)
3/5/2020	4798-5100-4059-0032	0	Janitorial supl./weed spray/maintenance supl.	\$36.01	03/06/20	61940336	R (03/23/2020)
3/5/2020	4798-5100-4059-0032	0	Janitorial supl./weed spray/maintenance supl.	\$112.36	03/06/20	61940336	R (03/23/2020)
3/5/2020	4798-5100-4059-0032	0	Janitorial supl./weed spray/maintenance supl.	\$259.58	03/06/20	61940336	R (03/23/2020)
3/5/2020	4798-5100-4059-0032	0	Janitorial supl./weed spray/maintenance supl.	\$291.29	03/06/20	61940336	R (03/23/2020)
1/16/2020	4798510040590032	0	Maint. supl./audible/Kinderlime	\$9.54	01/17/20	61928280	R (02/03/2020)
1/16/2020	4798510040590032	0	Maint. supl./audible/Kinderlime	\$321.59	01/17/20	61928280	R (02/03/2020)
1/16/2020	4798510040590032	0	Maint. supl./audible/Kinderlime	\$12.47	01/17/20	61928280	R (02/03/2020)
1/16/2020	4798510040590032	0	Maint. supl./audible/Kinderlime	\$14.08	01/17/20	61928280	R (02/03/2020)
1/16/2020	4798510040590032	0	Maint. supl./audible/Kinderlime	\$39.75	01/17/20	61928280	R (02/03/2020)
1/16/2020	4798510040590032	0	Maint. supl./audible/Kinderlime	\$77.17	01/17/20	61928280	R (02/03/2020)
1/16/2020	4798510040590032	0	Maint. supl./audible/Kinderlime	\$100.86	01/17/20	61928280	R (02/03/2020)
1/16/2020	4798510040590032	0	Maint. supl./audible/Kinderlime	\$113.80	01/17/20	61928280	R (02/03/2020)
1/2/2020	4798510040590032	0	Maint/custodial supl./Kinderlime/Audible	\$24.56	01/03/20	61924458	R (01/21/2020)
1/2/2020	4798510040590032	0	Maint/custodial supl./Kinderlime/Audible	\$32.14	01/03/20	61924458	R (01/21/2020)
1/2/2020	4798510040590032	0	Maint/custodial supl./Kinderlime/Audible	\$52.81	01/03/20	61924458	R (01/21/2020)
1/2/2020	4798510040590032	0	Maint/custodial supl./Kinderlime/Audible	\$198.68	01/03/20	61924458	R (01/21/2020)
1/2/2020	4798510040590032	0	Maint/custodial supl./Kinderlime/Audible	\$259.97	01/03/20	61924458	R (01/21/2020)
1/2/2020	4798510040590032	0	Maint/custodial supl./Kinderlime/Audible	\$427.22	01/03/20	61924458	R (01/21/2020)
10/17/2019	4798510040590032	0	Chrome cases/batteries/constr. supl./bar scanner	\$7.01	10/18/19	61907055	R (11/08/2019)
10/17/2019	4798510040590032	0	Chrome cases/batteries/constr. supl./bar scanner	\$10.23	10/18/19	61907055	R (11/08/2019)
10/17/2019	4798510040590032	0	Chrome cases/batteries/constr.	\$45.20	10/18/19	61907055	R (11/08/2019)



			supl./bar scanner						
10/17/2019	4798510040590032	0	Chrome cases/batteries/constr. supl./bar scanner	\$55.43	10/18/19	61907055	R	(11/08/2019)	
10/17/2019	4798510040590032	0	Chrome cases/batteries/constr. supl./bar scanner	\$56.69	10/18/19	61907055	R	(11/08/2019)	
10/17/2019	4798510040590032	0	Chrome cases/batteries/constr. supl./bar scanner	\$82.72	10/18/19	61907055	R	(11/08/2019)	
10/17/2019	4798510040590032	0	Chrome cases/batteries/constr. supl./bar scanner	\$365.63	10/18/19	61907055	R	(11/08/2019)	
10/17/2019	4798510040590032	0	Chrome cases/batteries/constr. supl./bar scanner	\$448.47	10/18/19	61907055	R	(11/08/2019)	
9/26/2019	4798510040590032	0	Constr. supl./Kinderlime/audible/Custodial supl.	\$4.80	09/27/19	61900381	R	(10/09/2019)	
9/26/2019	4798510040590032	0	Constr. supl./Kinderlime/audible/Custodial supl.	\$5.93	09/27/19	61900381	R	(10/09/2019)	
9/26/2019	4798510040590032	0	Constr. supl./Kinderlime/audible/Custodial supl.	\$38.90	09/27/19	61900381	R	(10/09/2019)	
9/26/2019	4798510040590032	0	Constr. supl./Kinderlime/audible/Custodial supl.	\$48.04	09/27/19	61900381	R	(10/09/2019)	
9/26/2019	4798510040590032	0	Constr. supl./Kinderlime/audible/Custodial supl.	\$108.86	09/27/19	61900381	R	(10/09/2019)	
9/26/2019	4798510040590032	0	Constr. supl./Kinderlime/audible/Custodial supl.	\$880.84	09/27/19	61900381	R	(10/09/2019)	
8/8/2019	4798510040590032	0	Office const. supl./kinderlime/audible	\$17.35	08/09/19	61889955	R	(08/20/2019)	
8/8/2019	4798510040590032	0	Office const. supl./kinderlime/audible	\$42.87	08/09/19	61889955	R	(08/20/2019)	
8/8/2019	4798510040590032	0	Office const. supl./kinderlime/audible	\$140.45	08/09/19	61889955	R	(08/20/2019)	
8/8/2019	4798510040590032	0	Office const. supl./kinderlime/audible	\$346.85	08/09/19	61889955	R	(08/20/2019)	
8/8/2019	4798510040590032	0	Office remodel/kinderlime/audible/	\$7.22	08/09/19	61889955	R	(08/20/2019)	
8/8/2019	4798510040590032	0	Office remodel/kinderlime/audible/	\$58.44	08/09/19	61889955	R	(08/20/2019)	
8/8/2019	4798510040590032	0	Office remodel/kinderlime/audible/	\$135.71	08/09/19	61889955	R	(08/20/2019)	
8/8/2019	4798510040590032	0	Office remodel/kinderlime/audible/	\$1,098.04	08/09/19	61889955	R	(08/20/2019)	
6/13/2019	47798-5100-4059-0032	0	Ink/Office const. supl./RAM/Memory	\$63.55	06/14/19	61877122	R	(07/05/2019)	
6/13/2019	4798-5100-4059-0032	0	Belt clips for walkie talkies/audible/proj. lamps	\$12.45	06/14/19	61877122	R	(07/05/2019)	
6/13/2019	47798-5100-4059-0032	0	Ink/Office const. supl./RAM/Memory	\$288.44	06/14/19	61877122	R	(07/05/2019)	
6/13/2019	47798-5100-4059-0032	0	Ink/Office const. supl./RAM/Memory	\$514.25	06/14/19	61877122	R	(07/05/2019)	
6/13/2019	47798-5100-4059-0032	0	Ink/Office const. supl./RAM/Memory	\$4.45	06/14/19	61877122	R	(07/05/2019)	
6/13/2019	4798-5100-4059-0032	0	Belt clips for walkie talkies/audible/proj. lamps	\$52.25	06/14/19	61877122	R	(07/05/2019)	
6/13/2019	4798-5100-4059-0032	0	Belt clips for walkie talkies/audible/proj. lamps	\$82.02	06/14/19	61877122	R	(07/05/2019)	
6/13/2019	4798-5100-4059-0032	0	Belt clips for walkie talkies/audible/proj. lamps	\$100.75	06/14/19	61877122	R	(07/05/2019)	
6/13/2019	47798-5100-4059-0032	0	Ink/Office const. supl./RAM/Memory	\$6.32	06/14/19	61877122	R	(07/05/2019)	





**SEQUOIA UNION** | **ELEMENTARY SCHOOL**

**ACTION ITEM: 6.4 Approve Waiving the normal policy of 3 reads in order to approve an emergency Board Policy Change**



# SEQUOIA UNION | ELEMENTARY SCHOOL

**ACTION ITEMS:** 6.4: Approve Waiving the normal policy of 3 reads in order to approve an emergency Board Policy Change.

The Board Policy change on Board Policy 6158 regarding Independent Study for the 2021-2022 school year must be adopted prior to the first day of school, so the normal waiting period of doing three reads would need to be waived in order for this Board Policy change to be put in place in time for the first day of school.



**SEQUOIA UNION** | **ELEMENTARY SCHOOL**

**PUBLIC HEARING:** 7.1: Public Hearing on Board Policy 6158.1 and Administrative Regulation 6158.1  
(Independent Study)

**INDEPENDENT STUDY TO IMPLEMENT ASSEMBLY BILL 130 (2021)**

The Board of Trustees has previously authorized independent study as an optional alternative instructional strategy for eligible students whose needs may be best met through study outside of the regular classroom setting. With the enactment of Assembly Bill No. 130 (Ch. 44, Stats. 2021, hereafter “AB 130”), school districts and county offices of education are required to offer independent study for the 2021-2022 school year, with limited exceptions.

*(cf. 6158 – Independent Study)*

Education Code section 51747, as it read prior to July 8, 2021, provided that a local educational agency shall not be eligible to receive apportionments for independent study unless it has adopted and implemented written policies as specified in that statute. AB 130 continues the requirement for local educational agencies to adopt and implement written policies, and adds additional content required to be included in such policies. This policy is intended to supplement Board Policy (BP) and Administrative Regulation (AR) 6158 to include the additional requirements of AB 130. To the extent that there is any conflict between this policy and BP and AR 6158, the provisions of this policy shall govern.

The District shall comply with the requirements of AB 130 by either providing an independent study option to all students or contracting with the Tulare County Office of Education or through an interdistrict transfer agreement with another school district to provide independent study to students.

The Administration shall adopt Regulations implementing this policy in compliance with AB 130.

*Legal Reference:*

*Assembly Bill No. 130 (Ch. 44, Stats. 2021)*

*EDUCATION CODE*

*51745-51749.6 Independent study programs*

Policy adopted: July 22, 2021

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT**

Lemon Cove, California

**INDEPENDENT STUDY TO IMPLEMENT ASSEMBLY BILL 130 (2021)**

The Board of Trustees has adopted a policy to implement the requirements of AB 130. With the enactment of Assembly Bill No. 130 (Ch. 44, Stats. 2021, hereafter “AB 130”), school districts and county offices of education are required to offer independent study for the 2021-2022 school year, with limited exceptions.

This Regulation is intended to implement the additional requirements of AB 130. To the extent that there is any conflict between this Regulation and AR 6158, the provisions of this Regulation shall govern.

**1. Monitoring Student Progress**

In addition to the number of missed assignments permitted by BP 6158 or AR 6158 before an evaluation is conducted to determine whether it is in the best interests of a pupil to remain in independent study, or whether the pupil should return to the regular school program, the pupil’s level of satisfactory progress shall be considered. Satisfactory educational progress shall be determined based on all of the following indicators:

(A) The pupil’s achievement and engagement in the independent study program, as indicated by the pupil’s performance on applicable pupil-level measures of pupil achievement and pupil engagement, including but not limited to the student’s attendance and absenteeism.

(B) The completion of assignments, assessments, or other indicators that evidence that the pupil is working on assignments.

(C) Learning required concepts, as determined by the supervising teacher.

(D) Progressing toward successful completion of the course of study or individual course, as determined by the supervising teacher.

**2. Content Standards**

The provision of content aligned to grade level standards that is provided to pupils in the independent study program shall be at a level of quality and intellectual challenge substantially equivalent to in-person instruction.

**3. Re-engagement Strategies**

The District will take measures to re-engage pupils who are not generating attendance for more than three schooldays or 60 percent of the instructional days in a school week, or who are in violation of their written agreement pursuant to Education Code section 51747, subdivision (g), BP/AR 6158, and this policy. Procedures for tiered reengagement strategies shall include all of the following:

(A) Verification of the pupil's current contact information.

(B) Notification to parents or guardians of lack of participation within one school day of the absence or lack of participation.

(C) A plan for outreach to determine pupil needs, including connection with health and social services as necessary.

(D) A clear standard for requiring a pupil-parent-educator conference to review a pupil's written agreement and reconsider the independent study program's impact on the pupil's achievement and well-being, consistent with the provisions of BP/AR 6158 and this policy regarding missed assignments and satisfactory educational progress.

"Pupil-parent-educator conference" means a meeting involving, at a minimum, all parties who signed the pupil's written independent study agreement pursuant to subdivision (g) of Section 51747 or the written learning agreement pursuant to subdivision (b) of Section 51749.6.

This section shall not apply to pupils that participate in an independent study program for fewer than 15 schooldays in a school year.

#### **4. Instructional Delivery Methods**

Instruction shall be provided to all pupils in the independent study program in accordance with the pupil's written agreement, and shall include the following:

(A) For pupils in transitional kindergarten, kindergarten, and grades 1 to 3, inclusive, daily synchronous instruction shall be provided for all pupils throughout the school year.

(B) Pupils in grades 4 to 8, inclusive, will be provided opportunities for both daily live interaction and at least weekly synchronous instruction for all pupils throughout the school year.

"Live interaction" means interaction between the pupil and District classified or certificated staff, and may include peers, provided for the purpose of maintaining school connectedness, including, but not limited to, wellness checks, progress monitoring, provision of services, and instruction. This interaction may take place in person, or in the form of internet or telephonic communication.

"Synchronous instruction" means classroom-style instruction or designated small group or one-on-one instruction delivered in person, or in the form of internet or telephonic communications, and involving live two-way communication between the teacher and pupil. Synchronous instruction shall be provided by the teacher of record for that pupil pursuant to Education Code Section 51747.5.

This section shall not apply to pupils that participate in an independent study program for fewer than 15 schooldays in a school year.

## **5. Returning to In-Person Instruction**

Pupils whose families wish to return to in-person instruction from independent study may notify the designated contact person, as set forth in the pupil's written agreement. Upon notice from the pupil's family that a return to in-person instruction is desired, the Independent Study Administrator shall provide for the pupil's return to the school of the pupil's previous in-person attendance, or such other school as is appropriate for the pupil's grade level and place of residence, no later than five instructional days after the request is received.

This section shall not apply to pupils that participate in an independent study program for fewer than 15 schooldays in a school year.

## **6. Master Agreement**

Each pupil's written agreement for independent study shall include, in addition to those provisions required by BP/AR 6158 the following:

(A) The manner, time, frequency, and place for reporting the pupil's academic progress, and for communicating with a pupil's parent or guardian regarding the pupil's academic progress.

(B) The specific resources, including materials and personnel, that will be made available to the pupil. These resources shall include confirming or providing access to all pupils to the connectivity and devices adequate to participate in the educational program and complete assigned work.

(C) A statement of the level of satisfactory educational progress allowed before an evaluation of whether or not the pupil should be allowed to continue in independent study.

(D) A statement detailing the academic and other supports that will be provided to address the needs of pupils who are not performing at grade level, or need support in other areas, such as English learners, individuals with exceptional needs in order to be consistent with the pupil's individualized education program or plan pursuant to Section 504 of the federal Rehabilitation Act of 1973 (29 U.S.C. Sec. 794), pupils in foster care or experiencing homelessness, and pupils requiring mental health supports.

Signed written agreements, supplemental agreements, assignment records, work samples, and attendance records assessing time value of work or evidence that an instructional activity occurred may be maintained as an electronic file. An electronic file includes a computer or electronic stored image of an original document, including, but not limited to, portable document format, JPEG, or other digital image file type, that may be sent via fax machine, email, or other

electronic means. Either an original document or an electronic file of the original document is allowable for auditing purposes.

Written agreements may be signed using an electronic signature that complies with state and federal standards that may be a marking that is either computer generated or produced by electronic means and is intended by the signatory to have the same effect as a handwritten signature. The use of an electronic signature shall have the same force and effect as the use of a manual signature if the requirements for digital signatures and their acceptable technology, as provided in Section 16.5 of the Government Code and in Chapter 10 (commencing with Section 22000) of Division 7 of Title 2 of the California Code of Regulations, are satisfied.

For the 2021–22 school year only, the District shall obtain a signed written agreement for independent study from the pupil, or the pupil’s parent or legal guardian if the pupil is less than 18 years of age, the certificated employee who has been designated as having responsibility for the general supervision of independent study, and all persons who have direct responsibility for providing assistance to the pupil no later than 30 days after the first day of instruction.

## **7. Independent Study Enrollment and Notice**

For the 2021–22 school year only, the District shall notify the parents and guardians of all enrolled pupils of their options to enroll their child in in-person instruction or independent study during the 2021–22 school year. This notice shall include written information on the District’s internet website, including, but not limited to, the right to request a pupil-parent-educator conference meeting before enrollment pursuant to this section, pupil rights regarding procedures for enrolling, disenrolling, and reenrolling in independent study, and the synchronous and asynchronous instructional time that a pupil will have access to as part of independent study.

[NOTE: If 15 percent or more of the pupils enrolled in a local educational agency that provides instruction in transitional kindergarten, kindergarten, or any of grades 1 to 12, inclusive, speak a single primary language other than English, as determined from the census data submitted to the department pursuant to Section 52164 in the preceding year, the written information shall, in addition to being written in English, be written in the primary language.]

Upon the request of the parent or guardian of a pupil, and before signing a written agreement with the pupil’s parent or guardian, the District shall conduct a phone, videoconference, or in-person pupil-parent-educator conference or other school meeting during which the pupil, parent or guardian, and, if requested by the pupil or parent, an education advocate, may ask questions about the educational options, including which curriculum offerings and nonacademic supports will be available to the pupil in independent study, before making the decision about enrollment or disenrollment in the various options for learning.

*Legal Reference:*

*Assembly Bill No. 130 (Ch. 44, Stats. 2021)*

EDUCATION CODE

*51745-51749.6 Independent study programs*

Regulation adopted: July 22, 2021

**SEQUOIA UNION ELEMENTARY SCHOOL DISTRICT**

Lemon Cove, California

DRAFT



**CALIFORNIA DEPARTMENT  
OF EDUCATION**

**TONY THURMOND**  
STATE SUPERINTENDENT OF  
PUBLIC INSTRUCTION

1430 N STREET, SACRAMENTO, CA 95814-5901 • 916-319-0800 • WWW.CDE.CA.GOV

July 15, 2021

Dear County and District Superintendents and Charter School Administrators:

## **Changes to Independent Study Requirements**

Governor Gavin Newsom signed Assembly Bill (AB) 130 into law on July 9, 2021. This bill makes changes to independent study (IS). Some of the changes apply to all local educational agencies (LEAs), and some apply only to school districts and county offices of education (COEs). Although this communication is not inclusive of all of the changes to IS, it highlights several of the more pressing new elements for the 2021–22 school year that LEAs need to be aware of before IS instruction begins. These include IS offering requirements, a provision for waivers of the offering requirements, as well as required parent notification, pupil-parent-educator conferences, and additions to board policies and written agreements. In the coming weeks the California Department of Education (CDE) will issue additional guidance in the form of frequently asked questions and webinars about the new IS requirements.

### **Independent Study Offering and Waiver Requirements**

For the 2021–22 school year only, school districts and COEs are required to offer IS as an educational option (*Education Code [EC] Section 51745*). This requirement does not apply to charter schools.

School districts may choose to contract with a COE or establish an interdistrict transfer agreement with another school district to meet the requirement of offering IS for the 2021–22 school year. If the district demonstrates that the requirement creates an “unreasonable fiscal burden,” and entering into an interdistrict transfer agreement or contract is not a viable option, the requirement to offer IS can be waived for a school district by the COE, and for a COE or school district in a single district county by the CDE.

In addition, AB 130 adds *EC Section 46393* which requires all LEAs to include a plan for offering IS to pupils affected by school closures, along with the affidavit completed in submitting a Request for Allowance of Attendance Due to Emergency Conditions, Form J-13A. This requirement applies to all requests due to events that occur after September 1, 2021, and is not limited to the 2021–22 school year.

## Parent Notification

In order to communicate the educational options for families and their pupils in the 2021–22 school year, AB 130 has a requirement that school districts and COEs notify parents and guardians of their options to enroll their pupil in in-person instruction or IS during the 2021–22 school year (*EC* Section 51747). This notice shall include written information on the LEA's internet website, including, but not limited to, the right to request a pupil-parent-educator conference meeting prior to enrollment, pupil rights regarding procedures for enrolling, disenrolling, and reenrolling in IS, and the synchronous and asynchronous instructional time that a pupil will have access to as part of IS.

## Pupil-Parent-Educator Conferences

Prior to signing the IS written agreement for IS, and at a pupil or parent or guardian's request, all LEAs offering IS must hold a pupil-parent-educator conference or school meeting via phone, videoconference, or in-person (*EC* Section 51747). At a minimum this conference or meeting must involve all of the people who sign the pupil's written agreement for IS. During the conference or school meeting, attendees may ask questions about the educational options, curriculum offerings, and nonacademic supports available to the pupil.

## Updated Board Policies and Written Agreements

In order to generate apportionment for IS, all LEAs must have adopted and implemented board policies and written agreements that meet specific criteria (*EC* Section 51747). AB 130 added new elements to be included in board policies and written agreements.

In addition to requirements in effect prior to the enactment of AB 130, **board policies** need to be updated to also include the following:

- Satisfactory progress as an added means to evaluate continued IS participation and placement.
- Provision of standards aligned content in IS that is substantially equivalent to the quality and intellectual challenge of in-person instruction.
- For high schools, a provision for access to all courses offered by the LEA for graduation and approved by the University of California or the California State University as creditable under the A–G admissions criteria.
- Procedures for tiered reengagement strategies.

- A plan to provide opportunities for synchronous instruction for all grade levels, and live interaction for grades four through eight.
- A plan to transition pupils whose families wish to return to in-person instruction from IS expeditiously, and not later than five instructional days.

**Written agreements** must be updated to also include the following:

- The manner, time, frequency, and place for communicating with a pupil's parent or guardian regarding academic progress.
- The inclusion of confirming or providing access to all pupils to the connectivity and devices adequate for participation and completion of work in the specific resources made available to the pupil.
- The level of satisfactory educational progress that would trigger an evaluation of whether or not the pupil should be allowed to continue in IS.
- A detailed statement of academic and other supports provided to address the needs of pupils not performing at grade level, or needed support in other areas such as English learners, individuals with exceptional needs in order to be consistent with the pupil's individualized education program or 504 plan, pupils in foster care, pupils experiencing homelessness, and pupils requiring mental health supports.
- A provision for electronic signatures if a LEA chooses to make use of electronic signatures for written agreements.

For the 2021–22 school year only, written agreements must be signed no later than 30 days after the first day of instruction. However, it is important to note that all other IS requirements must be met upon commencement of instruction. For any other school year, written agreements must be signed prior to commencement of IS.

The CDE understands that these changes will require time and planning on the part of LEAs. This initial communication with the most significant and time sensitive tasks is being provided to help LEAs with this work. As noted earlier, the CDE in the coming weeks will continue to issue guidance to help LEAs with understanding these new requirements.

LEAs interested in receiving regular email updates pertaining to IS may join the CDE IS listserv located at <https://www.cde.ca.gov/sp/eo/is/indstudylserv.asp>.

If you have any questions regarding this subject, please contact the following CDE staff accordingly.

July 15, 2021

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- For questions regarding the implementation of an IS Program, please contact [independentstudy@cde.ca.gov](mailto:independentstudy@cde.ca.gov).
- For questions regarding meeting attendance accounting, apportionment, and instructional time requirements in implementing the IS provisions of AB 130, please contact [attendanceaccounting@cde.ca.gov](mailto:attendanceaccounting@cde.ca.gov).

Your hard work and efforts on behalf of pupils and families are very much appreciated.

Sincerely,

*Lisa Borrego*

Lisa Borrego  
Division Director  
Family Engagement Division

Wendi McCaskill  
Associate Director  
School Fiscal Services Division

LB/WM:eg



**ACTION ITEMS:** 8.1: Discussion, Consideration and Possible Adoption of Revised Board Policy 6158.1 and Administrative Regulation 6158.1

- The New Long Term Independent Study requirements are for students who will be on Independent Study for 16 days or longer.
- Satisfactory progress for a student as an added means to evaluate continued IS participation and placement.
- Provision of standards aligned content in IS that is substantially equivalent to the quality and intellectual challenge of in-person instruction.
- Procedures for tiered reengagement strategies for students.
- A plan to provide opportunities for synchronous instruction for all grade levels, and live interaction for grades four through eight.
- A plan to transition pupils whose families wish to return to in-person instruction from IS expeditiously, and not later than five instructional days.

(At Sequoia Union we will use Edgenuity to contract for Independent Study with Edgenuity curriculum content that meets State Standard requirements and Edgenuity Credentialed Teachers to provide the instruction. On Friday, they added to the clarification and we now have to have one of our own certificated staff members do the Zoom meetings for no more than 25 students. We ended the school year with only 15 students on Distance Learning and my guess is that we will have less than 15 that will want to do long term Independent Study).



# SEQUOIA UNION | ELEMENTARY SCHOOL

**ACTION ITEMS:** 8.1: Discussion, Consideration and Possible Adoption of Revised Board Policy 6158.1 and Administrative Regulation 6158.1

Motion to Approve Revised Board Policy 6158.1 and Administrative Regulation 6158.1.

Motion made by:

Motion seconded by:

Aye:

Nay:



**SEQUOIA UNION** | **ELEMENTARY SCHOOL**

**ORGANIZATIONAL BUSINESS: 9.1** Consideration of Agenda Items the Board Wishes to Discuss in Future Meetings



**SEQUOIA UNION** | **ELEMENTARY SCHOOL**

**CLOSED SESSION: 10.1** GOVERNMENT CODE SECTION 54957.6: CONFERENCE WITH LABOR  
NEGOTIATOR AGENCY REPRESENTATIVE: District's Legal Counsel. EMPLOYEE  
ORGANIZATION: S.E.T.A.. UNREPRESENTED EMPLOYEES: Sequoia Union Classified Staff.



**SEQUOIA UNION** | **ELEMENTARY SCHOOL**

**ACTION ITEMS: 11.1** Action to Approve Public Statement Regarding Face Mask Mandate