

Mendocino Unified School District



Agenda

REGULAR BOARD MEETING

JUNE 16, 2021

**MATHESON PERFORMING ARTS CENTER (PAC)*
45096 CAHTO STREET
MENDOCINO, CA 95460**

5:00 P.M. OPEN SESSION - VIA TELECONFERENCE

***Only the Board will meet at the PAC.**

The public is welcome to join via the Zoom link below:

Join Zoom Meeting

<https://us02web.zoom.us/j/86275386978?pwd=cGFXOEVLNGY1VzhIQ2EwZlV3eGxYdz09>

Meeting ID: 862 7538 6978 Passcode: 759514

Dial by your location

+1 669 900 9128 US (San Jose)

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Please "mute" your device during the meeting.

MUSD is not available for technical support for remote meetings.

Board Priorities

- *Develop and expand community partnerships and communication*
- *Increase learning and achievement for all students, families, and staff*
- *Plan wisely for the future while maintaining fiscal integrity*
- *Maintain and improve the physical plant*

Any writings distributed either as part of the Board packet, or within 72 hours of a meeting, can be viewed at the District Office: 44141 Little Lake Road, Mendocino, CA 95460. Board backup materials are also located on the MUSD website at <http://www.mendocinoused.org/District/2285-Untitled.html>

In compliance with Government Code section 54954.2(a) Mendocino Unified School District will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability related modification or accommodation in order to participate in the meeting should contact, Erin Placido Exec. Assistant to the Superintendent, in writing at P.O. Box 1154, Mendocino, CA 95460 or via email at doerin@mcn.org.

MENDOCINO UNIFIED SCHOOL DISTRICT IS PROUD TO BE AN EQUAL OPPORTUNITY EMPLOYER

1. 5:00 P.M. OPEN MEETING, CALL TO ORDER AND ROLL CALL

- 1.1. Call to order and roll call
- 1.2. Approval of agenda
Items to be removed from the agenda or changes to the agenda should be done at this time.

2. TIMED ITEM 5:00 P.M. - PARENT/COMMUNITY COMMENT

Items not on the agenda, but within the jurisdiction of this body, may be addressed at this time or be submitted to the Superintendent in writing for Board consideration as an agenda item. A three-minute limit is set for each speaker on all items. The total time for public input on each item is limited to 20 minutes (Government Code 54952). The Brown Act does not permit the Board to take action on any item that is not on the agenda. In addition, in order to protect the rights of all involved, complaints about employees should be addressed through the District complaint process. Speaking about a personnel issue at a Board meeting may prevent the Board from being able to act on it. Please see an administrator to initiate the complaint process. The Board may briefly respond to public comments by asking questions to clarify the speaker's comments and refer the speaker to the Superintendent for further clarification. We thank you for your comments and participation at this meeting.

3. TIMED ITEM 5:10 P.M. – PUBLIC HEARINGS

- 3.1. **Public Hearing** regarding the Local Control Accountability Plan (LCAP). Under the Local Control Funding Formula (LCFF), all school districts are required to prepare a plan which describes how they intend to meet annual goals for all pupils with specific activities identified to address state and local priorities.
- 3.2. **Public Hearing** regarding the Mendocino Unified School District's 2021-22 Budget (including Mendocino Community Network's Budget).

4. INFORMATION/DISCUSSION

- 4.1 Meg Kailikole, of MCOE, will present the 2021-22 MUSD Budget.
(information/discussion)
- 4.2 Sage Statham, MCN Manager, will present the MCN Fiscal Year 2020-21 Third Quarter Budget Report and the MCN Budget for Fiscal Year 2021-22.
(information/discussion)
- 4.3 Jason Morse, Superintendent, will present the 2021-22 Local Control Accountability Plan (LCAP) (information/discussion)

5. ADJOURNMENT

The next regular Board meeting is scheduled for **June 22, 2021**.

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: MUSD District Office
Date: June 09, 2021

Place: Zoom Meeting
Date: June 16, 2021
Time: 05:00 PM

Adoption Date: June 22, 2021

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

Contact person for additional information on the budget reports:

Name: Meg Kailikole

Telephone: 707-937-5868

Title: Business Manager

E-mail: musdcbo@mcn.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
			X	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: 		X
			Jun 23, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	7,454,645.85	0.00	7,454,645.85	7,493,576.00	0.00	7,493,576.00	0.5%
2) Federal Revenue		8100-8299	18,674.00	674,773.18	693,447.18	19,000.00	380,295.85	399,295.85	-42.4%
3) Other State Revenue		8300-8599	112,640.54	661,671.00	774,311.54	95,528.00	683,124.00	778,652.00	0.6%
4) Other Local Revenue		8600-8799	75,401.96	426,957.00	502,358.96	61,860.00	345,512.00	407,372.00	-18.9%
5) TOTAL, REVENUES			7,661,362.35	1,763,401.18	9,424,763.53	7,669,964.00	1,408,931.85	9,078,895.85	-3.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,691,741.18	752,607.60	3,444,348.78	2,814,686.38	837,886.10	3,652,572.48	6.0%
2) Classified Salaries		2000-2999	839,199.07	792,061.30	1,631,260.37	1,253,214.91	611,893.15	1,865,108.06	14.3%
3) Employee Benefits		3000-3999	1,593,123.82	869,890.76	2,463,014.58	1,787,919.62	953,638.80	2,741,558.42	11.3%
4) Books and Supplies		4000-4999	196,266.98	322,109.74	518,376.72	240,200.00	316,737.06	556,937.06	7.4%
5) Services and Other Operating Expenditures		5000-5999	664,825.24	198,456.70	863,281.94	588,016.76	175,600.00	763,616.76	-11.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(57,500.00)	51,500.00	(6,000.00)	(6,000.00)	0.00	(6,000.00)	0.0%
9) TOTAL, EXPENDITURES			5,927,656.29	2,986,626.10	8,914,282.39	6,678,037.67	2,895,755.11	9,573,792.78	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			1,733,706.06	(1,223,224.92)	510,481.14	991,926.33	(1,486,823.26)	(494,896.93)	-196.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	40,000.00	0.00	40,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	183,677.78	0.00	183,677.78	153,393.83	0.00	153,393.83	-16.5%
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	(1,330,063.62)	1,330,063.62	0.00	(1,388,405.10)	1,388,405.10	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,473,741.40)	1,330,063.62	(143,677.78)	(1,541,798.93)	1,388,405.10	(153,393.83)	6.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			259,964.66	106,838.70	366,803.36	(549,872.60)	(98,418.16)	(648,290.76)	-276.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,162,317.55	109,289.99	2,271,607.54	2,422,282.21	216,128.69	2,638,410.90	16.1%
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)			2,162,317.55	109,289.99	2,271,607.54	2,422,282.21	216,128.69	2,638,410.90	16.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,162,317.55	109,289.99	2,271,607.54	2,422,282.21	216,128.69	2,638,410.90	16.1%
2) Ending Balance, June 30 (E + F1e)			2,422,282.21	216,128.69	2,638,410.90	1,872,409.61	117,710.53	1,990,120.14	-24.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	216,128.69	216,128.69	0.00	117,710.53	117,710.53	-45.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	390,000.00	0.00	390,000.00	390,000.00	0.00	390,000.00	0.0%
Unassigned/Unappropriated Amount		9790	2,022,282.21	0.00	2,022,282.21	1,472,409.61	0.00	1,472,409.61	-27.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,601,623.54	(1,012,507.99)	2,589,115.55				
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	10,000.00	0.00	10,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	230,422.70	80,493.44	310,916.14				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			3,842,046.24	(932,014.55)	2,910,031.69				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	87,531.85	0.00	87,531.85				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	182,307.79	0.00	182,307.79				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			269,839.64	0.00	269,839.64				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,572,206.60	(932,014.55)	2,640,192.05				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	1,706,031.00	0.00	1,706,031.00	1,706,031.00	0.00	1,706,031.00	0.0%
Education Protection Account State Aid - Current Year		8012	99,800.00	0.00	99,800.00	84,396.00	0.00	84,396.00	-15.4%
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	41,200.00	0.00	41,200.00	41,200.00	0.00	41,200.00	0.0%
Timber Yield Tax		8022	160,000.00	0.00	160,000.00	152,000.00	0.00	152,000.00	-5.0%
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	5,360,329.00	0.00	5,360,329.00	5,427,333.00	0.00	5,427,333.00	1.2%
Unsecured Roll Taxes		8042	155,665.00	0.00	155,665.00	150,995.00	0.00	150,995.00	-3.0%
Prior Years' Taxes		8043	6,620.85	0.00	6,620.85	6,621.00	0.00	6,621.00	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%
Subtotal, LCFF Sources			7,529,645.85	0.00	7,529,645.85	7,568,576.00	0.00	7,568,576.00	0.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(75,000.00)		(75,000.00)	(75,000.00)		(75,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,454,645.85	0.00	7,454,645.85	7,493,576.00	0.00	7,493,576.00	0.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	92,361.00	92,361.00	0.00	96,834.00	96,834.00	4.8%
Special Education Discretionary Grants		8182	0.00	3,200.00	3,200.00	0.00	2,645.00	2,645.00	-17.3%
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		38,932.59	38,932.59		86,755.00	86,755.00	122.8%
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		15,444.00	15,444.00		13,726.00	13,726.00	-11.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		10,000.00	10,000.00		10,000.00	10,000.00	0.0%
Career and Technical Education	3500-3599	8290		3,247.00	3,247.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	18,674.00	511,588.59	530,262.59	19,000.00	170,335.85	189,335.85	-64.3%
TOTAL, FEDERAL REVENUE			18,674.00	674,773.18	693,447.18	19,000.00	380,295.85	399,295.85	-42.4%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	20,528.00	0.00	20,528.00	20,528.00	0.00	20,528.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	75,000.00	25,111.00	100,111.00	70,000.00	26,000.00	96,000.00	-4.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		54,000.00	54,000.00		60,000.00	60,000.00	11.1%
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	17,112.54	582,560.00	599,672.54	5,000.00	597,124.00	602,124.00	0.4%
TOTAL, OTHER STATE REVENUE			112,640.54	661,671.00	774,311.54	95,528.00	683,124.00	778,652.00	0.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	89,000.00	89,000.00	0.00	89,000.00	89,000.00	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	532.00	0.00	532.00	0.00	0.00	0.00	-100.0%
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	210.00	0.00	210.00	210.00	0.00	210.00	0.0%
Interest		8660	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	90,231.00	90,231.00	0.00	21,730.00	21,730.00	-75.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	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	43,659.96	10,000.00	53,659.96	30,650.00	0.00	30,650.00	-42.9%
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		237,726.00	237,726.00		234,782.00	234,782.00	-1.2%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,401.96	426,957.00	502,358.96	61,860.00	345,512.00	407,372.00	-18.9%
TOTAL, REVENUES			7,661,362.35	1,763,401.18	9,424,763.53	7,669,964.00	1,408,931.85	9,078,895.85	-3.7%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,230,419.38	528,259.00	2,758,678.38	2,336,408.62	637,951.53	2,974,360.15	7.8%
Certificated Pupil Support Salaries		1200	152,104.48	163,924.28	316,028.76	154,801.32	136,381.37	291,182.69	-7.9%
Certificated Supervisors' and Administrators' Salaries		1300	309,217.32	60,424.32	369,641.64	323,476.44	63,553.20	387,029.64	4.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,691,741.18	752,607.60	3,444,348.78	2,814,686.38	837,886.10	3,652,572.48	6.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	26,101.58	224,051.66	250,153.24	121,875.68	245,954.37	367,830.05	47.0%
Classified Support Salaries		2200	103,918.06	481,345.58	585,263.64	316,627.76	297,729.70	614,357.46	5.0%
Classified Supervisors' and Administrators' Salaries		2300	255,121.61	86,664.06	341,785.67	332,544.98	68,209.08	400,754.06	17.3%
Clerical, Technical and Office Salaries		2400	436,959.61	0.00	436,959.61	463,830.78	0.00	463,830.78	6.1%
Other Classified Salaries		2900	17,098.21	0.00	17,098.21	18,335.71	0.00	18,335.71	7.2%
TOTAL, CLASSIFIED SALARIES			839,199.07	792,061.30	1,631,260.37	1,253,214.91	611,893.15	1,865,108.06	14.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	420,914.84	409,025.08	829,939.92	447,618.74	436,657.20	884,275.94	6.5%
PERS		3201-3202	235,063.62	112,034.37	347,097.99	284,417.90	137,665.11	422,083.01	21.6%
OASDI/Medicare/Alternative		3301-3302	120,117.51	50,161.86	170,279.37	135,857.23	57,763.90	193,621.13	13.7%
Health and Welfare Benefits		3401-3402	626,262.82	259,347.79	885,610.61	657,069.07	263,436.50	920,505.57	3.9%
Unemployment Insurance		3501-3502	1,773.60	603.84	2,377.44	49,345.62	17,404.32	66,749.94	2707.6%
Workers' Compensation		3601-3602	112,232.54	38,717.82	150,950.36	115,841.06	40,711.77	156,552.83	3.7%
OPEB, Allocated		3701-3702	42,338.89	0.00	42,338.89	60,801.00	0.00	60,801.00	43.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	34,420.00	0.00	34,420.00	36,969.00	0.00	36,969.00	7.4%
TOTAL, EMPLOYEE BENEFITS			1,593,123.82	869,890.76	2,463,014.58	1,787,919.62	953,638.80	2,741,558.42	11.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	8,271.10	39,150.00	47,421.10	0.00	46,000.00	46,000.00	-3.0%
Materials and Supplies		4300	145,409.55	189,140.16	334,549.71	215,200.00	45,000.00	260,200.00	-22.2%
Noncapitalized Equipment		4400	42,586.33	93,819.58	136,405.91	25,000.00	225,737.06	250,737.06	83.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			196,266.98	322,109.74	518,376.72	240,200.00	316,737.06	556,937.06	7.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	20,000.00	15,000.00	35,000.00	20,000.00	15,000.00	35,000.00	0.0%
Travel and Conferences		5200	14,155.21	5,668.40	19,823.61	9,800.00	4,000.00	13,800.00	-30.4%
Dues and Memberships		5300	18,804.68	200.00	19,004.68	23,860.00	0.00	23,860.00	25.5%
Insurance		5400 - 5450	99,854.02	0.00	99,854.02	100,000.00	0.00	100,000.00	0.1%
Operations and Housekeeping Services		5500	228,354.00	168.12	228,522.12	233,624.46	600.00	234,224.46	2.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,156.00	1,000.00	36,156.00	35,156.00	1,000.00	36,156.00	0.0%
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	1,930.78	1,930.78	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	213,200.33	129,306.97	342,507.30	138,736.30	155,000.00	293,736.30	-14.2%
Communications		5900	35,301.00	45,182.43	80,483.43	26,840.00	0.00	26,840.00	-66.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			664,825.24	198,456.70	863,281.94	588,016.76	175,600.00	763,616.76	-11.5%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(51,500.00)	51,500.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(6,000.00)	0.00	(6,000.00)	(6,000.00)	0.00	(6,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(57,500.00)	51,500.00	(6,000.00)	(6,000.00)	0.00	(6,000.00)	0.0%
TOTAL, EXPENDITURES			5,927,656.29	2,986,626.10	8,914,282.39	6,678,037.67	2,895,755.11	9,573,792.78	7.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	40,000.00	0.00	40,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			40,000.00	0.00	40,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	33,498.48	0.00	33,498.48	25,898.58	0.00	25,898.58	-22.7%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	141,679.30	0.00	141,679.30	127,495.25	0.00	127,495.25	-10.0%
Other Authorized Interfund Transfers Out		7619	8,500.00	0.00	8,500.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			183,677.78	0.00	183,677.78	153,393.83	0.00	153,393.83	-16.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,330,063.62)	1,330,063.62	0.00	(1,388,405.10)	1,388,405.10	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,330,063.62)	1,330,063.62	0.00	(1,388,405.10)	1,388,405.10	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(1,473,741.40)	1,330,063.62	(143,677.78)	(1,541,798.93)	1,388,405.10	(153,393.83)	6.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	7,454,645.85	0.00	7,454,645.85	7,493,576.00	0.00	7,493,576.00	0.5%
2) Federal Revenue		8100-8299	18,674.00	674,773.18	693,447.18	19,000.00	380,295.85	399,295.85	-42.4%
3) Other State Revenue		8300-8599	112,640.54	661,671.00	774,311.54	95,528.00	683,124.00	778,652.00	0.6%
4) Other Local Revenue		8600-8799	75,401.96	426,957.00	502,358.96	61,860.00	345,512.00	407,372.00	-18.9%
5) TOTAL REVENUES			7,661,362.35	1,763,401.18	9,424,763.53	7,669,964.00	1,408,931.85	9,078,895.85	-3.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,322,144.55	1,500,152.28	4,822,296.83	3,480,012.68	1,677,958.27	5,157,970.95	7.0%
2) Instruction - Related Services	2000-2999		918,489.23	230,008.49	1,148,497.72	988,505.65	302,074.85	1,290,580.50	12.4%
3) Pupil Services	3000-3999		520,481.65	474,967.41	995,449.06	804,567.20	232,286.81	1,036,854.01	4.2%
4) Ancillary Services	4000-4999		61,372.52	0.00	61,372.52	150,221.59	0.00	150,221.59	144.8%
5) Community Services	5000-5999		0.00	700.00	700.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		709,516.13	62,026.72	771,542.85	848,072.57	9,819.06	857,891.63	11.2%
8) Plant Services	8000-8999		395,652.21	718,771.20	1,114,423.41	406,657.98	673,616.12	1,080,274.10	-3.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			5,927,656.29	2,986,626.10	8,914,282.39	6,678,037.67	2,895,755.11	9,573,792.78	7.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,733,706.06	(1,223,224.92)	510,481.14	991,926.33	(1,486,823.26)	(494,896.93)	-196.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	40,000.00	0.00	40,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	183,677.78	0.00	183,677.78	153,393.83	0.00	153,393.83	-16.5%
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	(1,330,063.62)	1,330,063.62	0.00	(1,388,405.10)	1,388,405.10	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,473,741.40)	1,330,063.62	(143,677.78)	(1,541,798.93)	1,388,405.10	(153,393.83)	6.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			259,964.66	106,838.70	366,803.36	(549,872.60)	(98,418.16)	(648,290.76)	-276.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited	9791		2,162,317.55	109,289.99	2,271,607.54	2,422,282.21	216,128.69	2,638,410.90	16.1%
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)			2,162,317.55	109,289.99	2,271,607.54	2,422,282.21	216,128.69	2,638,410.90	16.1%
d) Other Restatements	9795		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,162,317.55	109,289.99	2,271,607.54	2,422,282.21	216,128.69	2,638,410.90	16.1%
2) Ending Balance, June 30 (E + F1e)			2,422,282.21	216,128.69	2,638,410.90	1,872,409.61	117,710.53	1,990,120.14	-24.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash	9711		10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores	9712		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted	9740		0.00	216,128.69	216,128.69	0.00	117,710.53	117,710.53	-45.5%
c) Committed									
Stabilization Arrangements	9750		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties	9789		390,000.00	0.00	390,000.00	390,000.00	0.00	390,000.00	0.0%
Unassigned/Unappropriated Amount	9790		2,022,282.21	0.00	2,022,282.21	1,472,409.61	0.00	1,472,409.61	-27.2%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	0.00	48.35
3212	Elementary and Secondary School Relief II (ESSER II) Fund	0.26	0.00
6300	Lottery: Instructional Materials	7,112.14	7,112.14
7311	Classified School Employee Professional Development Block Grant	5,081.28	5,081.28
7422	In-Person Instruction (IPI) Grant	0.00	44,840.40
7425	Expanded Learning Opportunities (ELO) Grant	150,926.00	38,752.45
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	16,770.00	0.00
9010	Other Restricted Local	36,239.01	21,875.91
Total, Restricted Balance		<u>216,128.69</u>	<u>117,710.53</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,784.00	33,284.00	34.3%
5) TOTAL, REVENUES			24,784.00	33,284.00	34.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	31,564.84	34,668.90	9.8%
3) Employee Benefits		3000-3999	12,171.81	13,163.68	8.1%
4) Books and Supplies		4000-4999	3,412.83	500.00	-85.3%
5) Services and Other Operating Expenditures		5000-5999	11,133.00	10,850.00	-2.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			58,282.48	59,182.58	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,498.48)	(25,898.58)	-22.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,498.48	25,898.58	-22.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,498.48	25,898.58	-22.7%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(27,295.98)		
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	281.78		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(27,014.20)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(27,014.20)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	23,284.00	23,284.00	0.0%
All Other Fees and Contracts		8689	0.00	10,000.00	New
Other Local Revenue					
All Other Local Revenue		8699	1,500.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			24,784.00	33,284.00	34.3%
TOTAL, REVENUES			24,784.00	33,284.00	34.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	31,564.84	34,668.90	9.8%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			31,564.84	34,668.90	9.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,533.96	7,942.65	21.6%
OASDI/Medicare/Alternative		3301-3302	2,411.54	2,652.17	10.0%
Health and Welfare Benefits		3401-3402	2,213.75	1,141.20	-48.4%
Unemployment Insurance		3501-3502	15.80	426.43	2598.9%
Workers' Compensation		3601-3602	996.76	1,001.23	0.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,171.81	13,163.68	8.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,712.83	500.00	-81.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	700.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,412.83	500.00	-85.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	363.00	400.00	10.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,490.00	8,800.00	3.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	700.00	700.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(149.90)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	799.90	0.00	-100.0%
Communications		5900	930.00	950.00	2.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,133.00	10,850.00	-2.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			58,282.48	59,182.58	1.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	33,498.48	25,898.58	-22.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,498.48	25,898.58	-22.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			33,498.48	25,898.58	-22.7%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,784.00	33,284.00	34.3%
5) TOTAL, REVENUES			24,784.00	33,284.00	34.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		47,259.32	49,432.58	4.6%
2) Instruction - Related Services	2000-2999		150.00	0.00	-100.0%
3) Pupil Services	3000-3999		700.00	0.00	-100.0%
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		10,173.16	9,750.00	-4.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			58,282.48	59,182.58	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(33,498.48)	(25,898.58)	-22.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	33,498.48	25,898.58	-22.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			33,498.48	25,898.58	-22.7%

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	120,000.00	120,000.00	0.0%
3) Other State Revenue		8300-8599	16,327.50	8,000.00	-51.0%
4) Other Local Revenue		8600-8799	1,057.50	40,000.00	3682.5%
5) TOTAL, REVENUES			137,385.00	168,000.00	22.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	95,812.75	99,476.76	3.8%
3) Employee Benefits		3000-3999	57,109.62	60,518.49	6.0%
4) Books and Supplies		4000-4999	125,832.37	124,500.00	-1.1%
5) Services and Other Operating Expenditures		5000-5999	6,916.12	5,000.00	-27.7%
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	6,000.00	6,000.00	0.0%
9) TOTAL, EXPENDITURES			291,670.86	295,495.25	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(154,285.86)	(127,495.25)	-17.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	141,679.30	127,495.25	-10.0%
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			141,679.30	127,495.25	-10.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,606.56)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	12,606.56	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			12,606.56	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			12,606.56	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	12,606.56	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(12,606.56)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(252,877.16)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	325.00		
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	107,026.01		
6) Stores		9320	12,606.56		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(132,919.59)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(132,919.59)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	120,000.00	120,000.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			120,000.00	120,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	16,327.50	8,000.00	-51.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,327.50	8,000.00	-51.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,057.50	40,000.00	3682.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,057.50	40,000.00	3682.5%
TOTAL, REVENUES			137,385.00	168,000.00	22.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	95,812.75	99,476.76	3.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			95,812.75	99,476.76	3.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	19,811.17	22,515.21	13.6%
OASDI/Medicare/Alternative		3301-3302	6,983.84	7,227.93	3.5%
Health and Welfare Benefits		3401-3402	27,433.68	26,953.48	-1.8%
Unemployment Insurance		3501-3502	44.77	1,141.55	2449.8%
Workers' Compensation		3601-3602	2,836.16	2,680.32	-5.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			57,109.62	60,518.49	6.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,302.55	11,500.00	1.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	114,529.82	113,000.00	-1.3%
TOTAL, BOOKS AND SUPPLIES			125,832.37	124,500.00	-1.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,780.88)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	8,697.00	5,000.00	-42.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,916.12	5,000.00	-27.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	6,000.00	6,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,000.00	6,000.00	0.0%
TOTAL, EXPENDITURES			291,670.86	295,495.25	1.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	141,679.30	127,495.25	-10.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			141,679.30	127,495.25	-10.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			141,679.30	127,495.25	-10.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	120,000.00	120,000.00	0.0%
3) Other State Revenue		8300-8599	16,327.50	8,000.00	-51.0%
4) Other Local Revenue		8600-8799	1,057.50	40,000.00	3682.5%
5) TOTAL, REVENUES			137,385.00	168,000.00	22.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		285,670.86	289,495.25	1.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,000.00	6,000.00	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			291,670.86	295,495.25	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(154,285.86)	(127,495.25)	-17.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	141,679.30	127,495.25	-10.0%
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			141,679.30	127,495.25	-10.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,606.56)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	12,606.56	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			12,606.56	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			12,606.56	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	12,606.56	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	(12,606.56)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	75,000.00	75,000.00	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	(300.00)	0.00	-100.0%
5) TOTAL, REVENUES			74,700.00	75,000.00	0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	13,301.82	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	39,701.00	0.00	-100.0%
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			53,002.82	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,697.18	75,000.00	245.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,697.18	75,000.00	245.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,481.73	89,178.91	32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,481.73	89,178.91	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,481.73	89,178.91	32.2%
2) Ending Balance, June 30 (E + F1e)			89,178.91	164,178.91	84.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	89,178.91	164,178.91	84.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,504.15		
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	75,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			90,504.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			90,504.15		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	75,000.00	75,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			75,000.00	75,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	(300.00)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(300.00)	0.00	-100.0%
TOTAL, REVENUES			74,700.00	75,000.00	0.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,301.82	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,301.82	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	39,701.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,701.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			53,002.82	0.00	-100.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	75,000.00	75,000.00	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	(300.00)	0.00	-100.0%
5) TOTAL, REVENUES			74,700.00	75,000.00	0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		53,002.82	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			53,002.82	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			21,697.18	75,000.00	245.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,697.18	75,000.00	245.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	67,481.73	89,178.91	32.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			67,481.73	89,178.91	32.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			67,481.73	89,178.91	32.2%
2) Ending Balance, June 30 (E + F1e)					
			89,178.91	164,178.91	84.1%
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 (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	89,178.91	164,178.91	84.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,240.00	10,000.00	38.1%
5) TOTAL, REVENUES			7,240.00	10,000.00	38.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,240.00	10,000.00	38.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,240.00	10,000.00	38.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	865,528.25	872,768.25	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			865,528.25	872,768.25	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			865,528.25	872,768.25	0.8%
2) Ending Balance, June 30 (E + F1e)			872,768.25	882,768.25	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	872,768.25	882,768.25	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	870,971.56		
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			870,971.56		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			870,971.56		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,240.00	10,000.00	38.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,240.00	10,000.00	38.1%
TOTAL, REVENUES			7,240.00	10,000.00	38.1%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,240.00	10,000.00	38.1%
5) TOTAL, REVENUES			7,240.00	10,000.00	38.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,240.00	10,000.00	38.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,240.00	10,000.00	38.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	865,528.25	872,768.25	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			865,528.25	872,768.25	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			865,528.25	872,768.25	0.8%
2) Ending Balance, June 30 (E + F1e)			872,768.25	882,768.25	1.1%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	872,768.25	882,768.25	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85,000.00	0.00	-100.0%
5) TOTAL, REVENUES			85,000.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	222,961.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,434,727.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,657,688.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,572,688.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.06	0.00	-100.0%
b) Transfers Out		7600-7629	0.06	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,572,688.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,762,115.41	15,189,427.41	-9.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,762,115.41	15,189,427.41	-9.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,762,115.41	15,189,427.41	-9.4%
2) Ending Balance, June 30 (E + F1e)			15,189,427.41	15,189,427.41	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,189,427.41	15,189,427.41	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,756,478.93		
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			15,756,478.93		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			15,756,478.93		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	85,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			85,000.00	0.00	-100.0%
TOTAL, REVENUES			85,000.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	222,961.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			222,961.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,434,727.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,434,727.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,657,688.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.06	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.06	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.06	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.06	0.00	-100.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85,000.00	0.00	-100.0%
5) TOTAL, REVENUES			85,000.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,657,688.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,657,688.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,572,688.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.06	0.00	-100.0%
b) Transfers Out		7600-7629	0.06	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,572,688.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	16,762,115.41	15,189,427.41	-9.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			16,762,115.41	15,189,427.41	-9.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			16,762,115.41	15,189,427.41	-9.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	15,189,427.41	15,189,427.41	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,011.62	42,000.00	-16.0%
5) TOTAL, REVENUES			50,011.62	42,000.00	-16.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,906.95	0.00	-100.0%
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			5,906.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			44,104.67	42,000.00	-4.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			44,104.67	42,000.00	-4.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	242,822.50	286,927.17	18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,822.50	286,927.17	18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,822.50	286,927.17	18.2%
2) Ending Balance, June 30 (E + F1e)			286,927.17	328,927.17	14.6%
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	286,927.17	328,927.17	14.6%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	286,575.02		
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			286,575.02		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			286,575.02		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	48,011.62	40,000.00	-16.7%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,011.62	42,000.00	-16.0%
TOTAL, REVENUES			50,011.62	42,000.00	-16.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,906.95	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,906.95	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,906.95	0.00	-100.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,011.62	42,000.00	-16.0%
5) TOTAL, REVENUES			50,011.62	42,000.00	-16.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		5,906.95	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,906.95	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			44,104.67	42,000.00	-4.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			44,104.67	42,000.00	-4.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	242,822.50	286,927.17	18.2%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,822.50	286,927.17	18.2%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,822.50	286,927.17	18.2%
2) Ending Balance, June 30 (E + F1e)			286,927.17	328,927.17	14.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
Stores			0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.0%
All Others			0.00	0.00	0.0%
b) Restricted			286,927.17	328,927.17	14.6%
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	286,927.17	328,927.17
Total, Restricted Balance		<u>286,927.17</u>	<u>328,927.17</u>

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,296,189.20	1,296,189.20	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,296,189.20	1,296,189.20	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,296,189.20	1,296,189.20	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	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	1,296,189.20	1,296,189.20	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,296,189.20	1,296,189.20	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,296,189.20	1,296,189.20	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,296,189.20	1,296,189.20	0.0%
2) Ending Balance, June 30 (E + F1e)			1,296,189.20	1,296,189.20	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	1,296,189.20	1,296,189.20	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	102,000.00	0.00	-100.0%
5) TOTAL, REVENUES			102,000.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	119,000.00	0.00	-100.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			119,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(17,000.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	160,429.44	143,429.44	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,429.44	143,429.44	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			160,429.44	143,429.44	-10.6%
2) Ending Net Position, June 30 (E + F1e)			143,429.44	143,429.44	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	143,429.44	143,429.44	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	109,591.96		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			109,591.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			109,591.96		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	101,000.00	0.00	-100.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			102,000.00	0.00	-100.0%
TOTAL, REVENUES			102,000.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	119,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			119,000.00	0.00	-100.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			119,000.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	102,000.00	0.00	-100.0%
5) TOTAL, REVENUES			102,000.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		119,000.00	0.00	-100.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			119,000.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(17,000.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(17,000.00)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	160,429.44	143,429.44	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			160,429.44	143,429.44	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			160,429.44	143,429.44	-10.6%
2) Ending Net Position, June 30 (E + F1e)			143,429.44	143,429.44	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	143,429.44	143,429.44	0.0%

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

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	421.98	421.98	421.98	387.61	387.61	387.61
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	66.38	66.38	66.38	66.38	66.38	66.38
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	488.36	488.36	488.36	453.99	453.99	453.99
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	488.36	488.36	488.36	453.99	453.99	453.99
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,493,576.00	0.65%	7,542,472.00	-1.08%	7,460,996.00
2. Federal Revenues	8100-8299	19,000.00	0.00%	19,000.00	0.00%	19,000.00
3. Other State Revenues	8300-8599	95,528.00	0.00%	95,528.00	0.00%	95,528.00
4. Other Local Revenues	8600-8799	61,860.00	0.00%	61,860.00	0.00%	61,860.00
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	(1,388,405.10)	3.86%	(1,442,057.25)	2.00%	(1,470,898.40)
6. Total (Sum lines A1 thru A5c)		6,281,558.90	-0.08%	6,276,802.75	-1.76%	6,166,485.60
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,814,686.38		2,860,567.21
b. Step & Column Adjustment				45,880.83		53,797.29
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,814,686.38	1.63%	2,860,567.21	1.88%	2,914,364.50
2. Classified Salaries						
a. Base Salaries				1,253,214.91		1,284,009.78
b. Step & Column Adjustment				30,794.87		(6,878.11)
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,253,214.91	2.46%	1,284,009.78	-0.54%	1,277,131.67
3. Employee Benefits	3000-3999	1,787,919.62	0.75%	1,801,304.61	-0.26%	1,796,648.38
4. Books and Supplies	4000-4999	240,200.00	0.00%	240,200.00	0.00%	240,200.00
5. Services and Other Operating Expenditures	5000-5999	588,016.76	0.00%	588,016.76	0.00%	588,016.76
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	(6,000.00)	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	153,393.83	1.50%	155,694.74	1.50%	158,030.16
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,831,431.50	1.44%	6,929,793.10	0.64%	6,974,391.47
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(549,872.60)		(652,990.35)		(807,905.87)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,422,282.21		1,872,409.61		1,219,419.26
2. Ending Fund Balance (Sum lines C and D1)		1,872,409.61		1,219,419.26		411,513.39
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	390,000.00		390,000.00		393,000.00
2. Unassigned/Unappropriated	9790	1,472,409.61		819,419.26		8,513.39
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,872,409.61		1,219,419.26		411,513.39

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	390,000.00		390,000.00		393,000.00
c. Unassigned/Unappropriated	9790	1,472,409.61		819,419.26		8,513.39
(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)						
		1,862,409.61		1,209,419.26		401,513.39
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	380,295.85	0.52%	382,258.00	0.00%	382,258.00
3. Other State Revenues	8300-8599	683,124.00	-43.66%	384,846.00	0.00%	384,846.00
4. Other Local Revenues	8600-8799	345,512.00	0.00%	345,512.00	0.00%	345,512.00
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	1,388,405.10	3.86%	1,442,057.25	2.00%	1,470,898.40
6. Total (Sum lines A1 thru A5c)		2,797,336.95	-8.67%	2,554,673.25	1.13%	2,583,514.40
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				837,886.10		860,253.82
b. Step & Column Adjustment				22,367.72		(43,994.92)
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	837,886.10	2.67%	860,253.82	-5.11%	816,258.90
2. Classified Salaries						
a. Base Salaries				611,893.15		627,190.48
b. Step & Column Adjustment				15,297.33		(9,945.24)
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	611,893.15	2.50%	627,190.48	-1.59%	617,245.24
3. Employee Benefits	3000-3999	953,638.80	0.84%	961,670.86	-2.05%	941,942.18
4. Books and Supplies	4000-4999	316,737.06	-67.83%	101,901.06	0.00%	101,901.06
5. Services and Other Operating Expenditures	5000-5999	175,600.00	-39.86%	105,600.00	0.00%	105,600.00
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)		2,895,755.11	-8.26%	2,656,616.22	-2.77%	2,582,947.38
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(98,418.16)		(101,942.97)		567.02
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		216,128.69		117,710.53		15,767.56
2. Ending Fund Balance (Sum lines C and D1)		117,710.53		15,767.56		16,334.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	117,710.53		18,490.43		18,761.91
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		(2,722.87)		(2,427.33)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		117,710.53		15,767.56		16,334.58

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,493,576.00	0.65%	7,542,472.00	-1.08%	7,460,996.00
2. Federal Revenues	8100-8299	399,295.85	0.49%	401,258.00	0.00%	401,258.00
3. Other State Revenues	8300-8599	778,652.00	-38.31%	480,374.00	0.00%	480,374.00
4. Other Local Revenues	8600-8799	407,372.00	0.00%	407,372.00	0.00%	407,372.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		9,078,895.85	-2.73%	8,831,476.00	-0.92%	8,750,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,652,572.48		3,720,821.03
b. Step & Column Adjustment				68,248.55		9,802.37
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	3,652,572.48	1.87%	3,720,821.03	0.26%	3,730,623.40
2. Classified Salaries						
a. Base Salaries				1,865,108.06		1,911,200.26
b. Step & Column Adjustment				46,092.20		(16,823.35)
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	1,865,108.06	2.47%	1,911,200.26	-0.88%	1,894,376.91
3. Employee Benefits	3000-3999	2,741,558.42	0.78%	2,762,975.47	-0.88%	2,738,590.56
4. Books and Supplies	4000-4999	556,937.06	-38.57%	342,101.06	0.00%	342,101.06
5. Services and Other Operating Expenditures	5000-5999	763,616.76	-9.17%	693,616.76	0.00%	693,616.76
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	(6,000.00)	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	153,393.83	1.50%	155,694.74	1.50%	158,030.16
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,727,186.61	-1.45%	9,586,409.32	-0.30%	9,557,338.85
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(648,290.76)		(754,933.32)		(807,338.85)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,638,410.90		1,990,120.14		1,235,186.82
2. Ending Fund Balance (Sum lines C and D1)		1,990,120.14		1,235,186.82		427,847.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	117,710.53		18,490.43		18,761.91
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	390,000.00		390,000.00		393,000.00
2. Unassigned/Unappropriated	9790	1,472,409.61		816,696.39		6,086.06
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,990,120.14		1,235,186.82		427,847.97

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	390,000.00		390,000.00		393,000.00
c. Unassigned/Unappropriated	9790	1,472,409.61		819,419.26		8,513.39
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(2,722.87)		(2,427.33)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,862,409.61		1,206,696.39		399,086.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.15%		12.59%		4.18%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		453.99		387.07		376.18
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		9,727,186.61		9,586,409.32		9,557,338.85
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		9,727,186.61		9,586,409.32		9,557,338.85
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		389,087.46		383,456.37		382,293.55
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)		389,087.46		383,456.37		382,293.55
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	462	497		
Charter School				
Total ADA	462	497	N/A	Met
Second Prior Year (2019-20)				
District Regular	462	497		
Charter School				
Total ADA	462	497	N/A	Met
First Prior Year (2020-21)				
District Regular	494	488		
Charter School		0		
Total ADA	494	488	1.2%	Met
Budget Year (2021-22)				
District Regular	454			
Charter School	0			
Total ADA	454			

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		507	536	
Charter School				
Total Enrollment		507	536	N/A
Second Prior Year (2019-20)				
District Regular		542	525	
Charter School				
Total Enrollment		542	525	3.1%
First Prior Year (2020-21)				
District Regular		542	476	
Charter School				
Total Enrollment		542	476	12.2%
Budget Year (2021-22)				
District Regular		479		
Charter School				
Total Enrollment		479		

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Previous business manager indicates 2019-20 is a typo. Appears typo continued to 2020-21.

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

Explanation:
(required if NOT met)

Previous business manager indicates 2019-20 was a typo. Makes no mention of 2020-21. I cannot provide an explanation as to why other than that.

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	497	536	
Charter School		0	
Total ADA/Enrollment	497	536	92.7%
Second Prior Year (2019-20)			
District Regular	497	525	
Charter School			
Total ADA/Enrollment	497	525	94.7%
First Prior Year (2020-21)			
District Regular	488	476	
Charter School	0		
Total ADA/Enrollment	488	476	102.5%
Historical Average Ratio:			96.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.1%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	454	479		
Charter School	0			
Total ADA/Enrollment	454	479	94.8%	Met
1st Subsequent Year (2022-23)				
District Regular	454	479		
Charter School				
Total ADA/Enrollment	454	479	94.8%	Met
2nd Subsequent Year (2023-24)				
District Regular	443	467		
Charter School				
Total ADA/Enrollment	443	467	94.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	488.36	453.99	453.99	442.56
b. Prior Year ADA (Funded)		488.36	453.99	453.99
c. Difference (Step 1a minus Step 1b)		(34.37)	0.00	(11.43)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-7.04%	0.00%	-2.52%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		-7.04%	0.00%	-2.52%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	5,723,814.85	5,778,149.00	5,833,861.00	5,902,550.00
Percent Change from Previous Year		0.95%	0.96%	1.18%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		-0.05% to 1.95%	-0.04% to 1.96%	.18% to 2.18%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	7,529,645.85	7,568,576.00	7,617,472.00	7,685,996.00
District's Projected Change in LCFF Revenue:		0.52%	0.65%	0.90%
Basic Aid Standard:		-0.05% to 1.95%	-0.04% to 1.96%	.18% to 2.18%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

4B indicates "Not Met". Note, MUSD's projected change in LCFF Revenue appears to fall within the standard.

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)	5,558,951.56	6,510,603.76	85.4%
Second Prior Year (2019-20)	5,781,420.43	6,634,543.47	87.1%
First Prior Year (2020-21)	5,124,064.07	5,927,656.29	86.4%
Historical Average Ratio:			86.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	4.0%	4.0%	4.0%
	82.3% to 90.3%	82.3% to 90.3%	82.3% to 90.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	5,855,820.91	6,678,037.67	87.7%	Met
1st Subsequent Year (2022-23)	5,945,881.60	6,774,098.36	87.8%	Met
2nd Subsequent Year (2023-24)	5,988,144.55	6,816,361.31	87.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-7.04%	0.00%	-2.52%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-17.04% to 2.96%	-10.00% to 10.00%	-12.52% to 7.48%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-12.04% to -2.04%	-5.00% to 5.00%	-7.52% to 2.48%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	693,447.18		
Budget Year (2021-22)	399,295.85	-42.42%	Yes
1st Subsequent Year (2022-23)	401,258.00	0.49%	No
2nd Subsequent Year (2023-24)	401,258.00	0.00%	No

Explanation:
(required if Yes)

The budget year falls outside of the standard because there was a large influx of federal COVID assistance.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	774,311.54		
Budget Year (2021-22)	778,652.00	0.56%	Yes
1st Subsequent Year (2022-23)	480,374.00	-38.31%	Yes
2nd Subsequent Year (2023-24)	480,374.00	0.00%	No

Explanation:
(required if Yes)

The budget year includes new rounds of state funding, replacing last year's 1x funding. The reduction is seen in Y2.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	502,358.96		
Budget Year (2021-22)	407,372.00	-18.91%	Yes
1st Subsequent Year (2022-23)	407,372.00	0.00%	No
2nd Subsequent Year (2023-24)	407,372.00	0.00%	No

Explanation:
(required if Yes)

Local revenue is reduced by the elimination of programs offered in conjunction with the county office - specifically CTE/ROP and LCSSP.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	518,376.72		
Budget Year (2021-22)	556,937.06	7.44%	Yes
1st Subsequent Year (2022-23)	342,101.06	-38.57%	Yes
2nd Subsequent Year (2023-24)	342,101.06	0.00%	No

Explanation:
(required if Yes)

New rounds of 1x funding mean additional spending in the budget year, with decreases seen in Y2.

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

First Prior Year (2020-21)	863,281.94		
Budget Year (2021-22)	763,616.76	-11.54%	No
1st Subsequent Year (2022-23)	693,616.76	-9.17%	Yes
2nd Subsequent Year (2023-24)	693,616.76	0.00%	No

Explanation:
(required if Yes)

The now rounds of funding have extended spending deadlines.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	1,970,117.68		
Budget Year (2021-22)	1,585,319.85	-19.53%	Not Met
1st Subsequent Year (2022-23)	1,289,004.00	-18.69%	Not Met
2nd Subsequent Year (2023-24)	1,289,004.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	1,381,658.66		
Budget Year (2021-22)	1,320,553.82	-4.42%	Met
1st Subsequent Year (2022-23)	1,035,717.82	-21.57%	Not Met
2nd Subsequent Year (2023-24)	1,035,717.82	0.00%	Met

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

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

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

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

The budget year falls outside of the standard because there was a large influx of federal COVID assistance.

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

The budget year includes new rounds of state funding, replacing last year's 1x funding. The reduction is seen in Y2.

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

Local revenue is reduced by the elimination of programs offered in conjunction with the county office - specifically CTE/ROP and LCSSP.

- 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)

New rounds of 1x funding mean additional spending in the budget year, with decreases seen in Y2.

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

The now rounds of funding have extended spending deadlines.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	9,428,340.61			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	9,428,340.61	282,850.22	306,393.65	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	349,000.00	0.00	390,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,075,609.37	2,128,887.51	2,022,282.21
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	2,424,609.37	2,128,887.51	2,412,282.21
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	9,238,629.93	9,207,918.09	9,097,960.17
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)	9,238,629.93	9,207,918.09	9,097,960.17
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	26.2%	23.1%	26.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	8.7%	7.7%	8.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	(67,809.60)	6,635,317.86	1.0%	Met
Second Prior Year (2019-20)	(286,606.40)	6,787,771.79	4.2%	Met
First Prior Year (2020-21)	259,964.66	6,111,334.07	N/A	Met
Budget Year (2021-22) (Information only)	(549,872.60)	6,831,431.50		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2018-19)	2,379,771.75	2,516,733.55	N/A	Met
Second Prior Year (2019-20)	2,407,819.35	2,448,923.95	N/A	Met
First Prior Year (2020-21)	1,800,735.97	2,162,317.55	N/A	Met
Budget Year (2021-22) (Information only)	2,422,282.21			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	454	387	376
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	9,727,186.61	9,586,409.32	9,557,338.85
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	9,727,186.61	9,586,409.32	9,557,338.85
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	389,087.46	383,456.37	382,293.55
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	389,087.46	383,456.37	382,293.55

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	390,000.00	390,000.00	393,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,472,409.61	819,419.26	8,513.39
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	(2,722.87)	(2,427.33)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,862,409.61	1,206,696.39	399,086.06
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.15%	12.59%	4.18%
District's Reserve Standard (Section 10B, Line 7):	389,087.46	383,456.37	382,293.55
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

MYP projects deficit spending in all years, therefore, one-time funds are being utilized to maintain operations and ongoing expenditures. Cost reductions will be necessary to mitigate erosion of the district's fiscal status. The sooner a cost reduction plan can be developed and implemented, the sooner and greater the savings.

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:

While the current budget and two subsequent years do not include contingent revenue, it should be noted that District of Choice becomes inoperative July 1, 2023 - the third subsequent year; and is repealed as of January 1, 2024. Legislative action will be necessary to amend ed code to extend the program.

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(1,330,063.62)			
Budget Year (2021-22)	(1,388,405.10)	58,341.48	4.4%	Met
1st Subsequent Year (2022-23)	(1,416,936.98)	28,531.88	2.1%	Met
2nd Subsequent Year (2023-24)	(1,544,671.03)	127,734.05	9.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	40,000.00			
Budget Year (2021-22)	0.00	(40,000.00)	-100.0%	Not Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	183,677.78			
Budget Year (2021-22)	153,393.83	(30,283.95)	-16.5%	Not Met
1st Subsequent Year (2022-23)	155,694.74	2,300.91	1.5%	Met
2nd Subsequent Year (2023-24)	158,030.16	2,335.42	1.5%	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. NOT MET - The projected transfers in to 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 timelines, for reducing or eliminating the transfers.

Explanation:
(required if NOT met) Transfer In from outside source will be reinstated at 1st Interim.

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)

Transfers out are improved with a return to in-person instruction. Cafeteria sales are expected to resume as are fees from private pay preschool. These sources of revenue help offset the cost of both programs and were virtually eliminated during COVID closures.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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	15	Fund 51 OBJ 8xxx	Fund 51 OBJ 7438/7439	1,409,455
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				40,201

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

Net Pension Liability				9,116,364
MHS GO Bond	30	Fund 51 OBJ 8xxx	Fund 51, OBJ 7438/7439	
TOTAL:				10,566,020

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	97,581	1,541,300	1,547,800	1,073,800
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Net Pension Liability				
MHS GO Bond				
Total Annual Payments:	97,581	1,541,300	1,547,800	1,073,800
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

GO Bond payments are funded through property tax receipts, held and administered by the County of Mendocino.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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:

Qualified certificated employees receive OPEB to age 65 and \$1,200 per year for 5 years after age 65. No OPEB is provided for classified staff. District contribution to OPEB per employee is capped.

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	0	Governmental Fund	0
---------------------	---	-------------------	---

4. OPEB Liabilities

a. Total OPEB liability	872,369.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	872,369.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jul 01, 2017

Data must be entered.

5. OPEB Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	58,373.00	58,373.00	58,373.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	60,801.00	60,801.00	60,801.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits	21	21	21

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)

Yes

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:

District is self-insured for dental and vision benefits for qualified employees and retirees.

3. Self-Insurance Liabilities

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

0.00
0.00

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)
a. Required contribution (funding) for self-insurance programs	101,050.00	101,050.00	101,050.00
b. Amount contributed (funded) for self-insurance programs	101,050.00	101,050.00	101,050.00

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	44.2	44.0	44.0	44.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Parties continue negotiations on language.
--

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

Multiyear Agreement	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Total cost of salary settlement			
% change in salary schedule from prior year (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	34,732		
	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	109,655	0	0

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	878,942	878,942	879,942
3. Percent of H&W cost paid by employer	49.0%	49.0%	49.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget? If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	No		
--	----	--	--

Certificated (Non-management) Step and Column Adjustments

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	5.0%	2.0%	2.0%

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Certificated (Non-management) - Other

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

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	45.0	45.0	45.0	45.0

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

May 20, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

May 12, 2021

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

No

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date:

07/01/21

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	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

54,662		
--------	--	--

% change in salary schedule from prior year

3.0%		
------	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Classified (Non-management) Prior Year Settlements

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

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.):

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	9.0	9.0	9.0	9.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	
Total cost of salary settlement	28,362		
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%		

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 23, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

- 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)

A9. District has ne Interim Business Manager May thru June 2021, to become permanent beginning July 1.
--

End of School District Budget Criteria and Standards Review

**Mendocino Unified School District
2021-22 Budget Adoption
Unrestricted**

UNRESTRICTED

Enrollment: 476 ADA: 421.28		2020-21 Est Act	Enrollment: 479 ADA: 387.61		2021-22 Budget	Enrollment: 479 ADA: 387.07		Y2 2022-23 Projection	Enrollment: 467 ADA: 376.18		Y3 2023-24 Projection
						Changes from Y1 to Y2			Changes from Y2 to Y3		
Changes			Changes			Changes			Changes		
LCFF/Revenue Limit Sources		7,454,645.85	LCFF/Revenue Limit Sources		7,493,576.00	LCFF/Revenue Limit Sources		7,542,472.00	LCFF/Revenue Limit Sources		7,460,996.00
			<i>Flat state aide; reduced timber tax, unsecured tax and EPA; Secured +1.25%</i>	38,930.15		<i>Flat state aide; reduce timber tax, unsecured tax. Secured tax +1.25%</i>	48,896.00		<i>Secured tax +1.25%. Flat all other District of Choice inoperable 7-1-2023 (ec.48315) (150,000)</i>	(81,476.00)	
Federal Revenues	MAA Reimbursement	18,674.00	Federal Revenues		19,000.00	Federal Revenues		19,000.00	Federal Revenues		19,000.00
Other State Revenues	Lottery (75,000), Mandate Block Grant (20,500) Other 1x awards	112,640.54	Other State Revenues	<i>Reduce 1x (-12k); reduce Lottery (-5k)</i>	95,528.00	Other State Revenues	<i>No change</i>	95,528.00	Other State Revenues	<i>No change</i>	95,528.00
Local Revenues	Budget Donations Upon Receipt	75,401.96	Local Revenues	<i>Budget Donations Upon Receipt</i>	61,860.00	Local Revenues	<i>No change</i>	61,860.00	Local Revenues	<i>No change</i>	61,860.00
Total Revenues		7,661,362.35	Total Revenues		7,669,964.00	Total Revenues	48,896.00	7,718,860.00	Total Revenues	(81,476.00)	7,637,384.00
Certificated Salaries		2,691,741.18	Certificated Salaries		2,814,686.38	Certificated Salaries		2,860,567.21	Certificated Salaries		2,914,364.50
			<i>Contracted Salaries +3% + step.col Resume add'l duty, sub time, etc.</i>	122,945.20 107,395 85,550		<i>Add back IPI trf, reduce leave replacement (44,370) Step/Col +2% Add'l duty, sub time</i>	(9,370.00) 54,395.33 855.50		<i>Add back IPI trf (+35,000), reduce positions (37,500) Step/Col +2% Add'l duty, sub time</i>	(2,500.00) 55,433.23 864.06	
Classified Salaries		839,199.07	Classified Salaries		1,253,214.91	Classified Salaries		1,284,009.78	Classified Salaries		1,277,131.67
			<i>Add back COVID repurposed staff Add RES programs New Temp LL positions Contracted Salaries +3% + step.col Resume add'l duty, sub time, etc. Other Staff changes</i>	414,015.84 263,178 24,492 31,000 50,700 35,700 21,500		<i>No change staff Step/Col +2.5% Add'l duty, sub time</i>	- 30,437.87 357.00 30,794.87	<i>Reduce positions (37,500) Step/Col +2.5% Add'l duty, sub time</i>	(37,500.00) 30,261.32 360.57 (6,878.11)		
Subtotal Salaries		3,530,940.25	Subtotal Salaries		4,067,901.29	Subtotal Salaries	76,675.70	4,144,576.99	Subtotal Salaries	46,919.18	4,191,496.17
Employee Benefits		1,593,123.82	Employee Benefits		1,787,919.62	Employee Benefits		1,801,304.61	Employee Benefits		1,796,648.38
			<i>Health Ins new positions, other changes OPEB and other</i>	30,800 21,010 26,704			13,384.99			(4,656.23)	
STRS Rate = 16.15%			STRS Rate = 16.92	49,354		STRS Rate = 19.10%	10,389.51		STRS Rate = 19.10%	10,587.75	
PERS rate = 20.70%			PERS rate = 21.91	47,572		PERS rate = 26.10%	7,944.28		PERS rate = 27.10%	7,898.20	
State UI = 0.05%			State UI = 1.23%	9,626		State UI = 0.90%	(10,270.53)		State UI = 0.30%	(24,726.70)	
			OASDI = 6.5%	9,723		OASDI = 6.5%	2,001.67		OASDI = 6.5%	(447.08)	
			WC/MC = 4.33%			WC/MC = 4.33%	3,320.06		WC/MC = 4.33%	2,031.60	
Books and Supplies		196,266.98	Books and Supplies		240,200.00	Books and Supplies		240,200.00	Books and Supplies		240,200.00

**Mendocino Unified School District
2021-22 Budget Adoption
Unrestricted**

UNRESTRICTED

Enrollment: 476 ADA: 421.28		2020-21 Est Act	Enrollment: 479 ADA: 387.61	2021-22 Budget	Enrollment: 479 ADA: 387.07	Y2 2022-23 Projection	Enrollment: 467 ADA: 376.18	Y3 2023-24 Projection
					Changes from Y1 to Y2		Changes from Y2 to Y3	
Services/Op Expenses	664,825.24	Align with pre-COVID Services/Op Expenses <i>Reduce: SLP paid as prof svc - moved to SPED; counseling svcs paid as prof svc. (51,944); other svcs potential charge to COVID if needed (25,000)</i>	43,933.02 (76,808.48)	588,016.76	Services/Op Expenses	588,016.76	Services/Op Expenses	588,016.76
Capital Outlay	-	Capital Outlay	-	-	Capital Outlay	-	Capital Outlay	-
Other Outgo	-	Other Outgo	-	-	Other Outgo	-	Other Outgo	-
Transfers of Indirect (7300-7399)	(57,500.00)	Transfers of Indirect (7300-7399) <i>Review and update</i>	51,500.00	(6,000.00)	Transfers of Indirect (7300-7399)	-	Transfers of Indirect (7300-7399)	-
Total Expenditures	5,927,656.29	Total Expenditures		6,678,037.67	Total Expenditures	103,445.68	Total Expenditures	37,606.72
Excess (Deficiency) of Rev. over Expenditures	1,733,706.06	Excess (Deficiency) of Rev. over Expenditures		991,926.33	Excess (Deficiency) of Rev. over Expenditures	944,761.64	Excess (Deficiency) of Rev. over Expenditures	821,022.69
Other Financing Transfers In	40,000.00	Other Financing Transfers In		-	Other Financing Transfers In	-	Other Financing Transfers In	
Transfers Out	183,677.78	Transfers Out		153,393.83	Transfers Out	155,694.74	Transfers Out	158,030.16
Contributions	(1,330,063.62)	Contributions <i>Increase to SPED offset by others</i>	(58,341.48)	(1,388,405.10)	Contributions	(1,442,057.25)	Contributions	(1,470,898.40)
Total other Financing	(1,473,741.40)	Total other Financing		(1,541,798.93)	Total other Financing	(1,597,751.99)	Total other Financing	(1,628,928.56)
Net Increase (Decrease) in Fund Balance	259,964.66	Net Increase (Decrease) in Fund Balance		(549,872.60)	Net Increase (Decrease) in Fund Balance	(652,990.35)	Net Increase (Decrease) in Fund Balance	(807,905.87)
Fund Balance Beginning Fund Balance	2,162,317.55	Fund Balance Beginning Fund Balance		2,422,282.21	Fund Balance Beginning Fund Balance	1,872,409.61	Fund Balance Beginning Fund Balance	1,219,419.26
Net Increase (Decrease)	259,964.66	Net Increase (Decrease)		(549,872.60)	Net Increase (Decrease)	(652,990.35)	Net Increase (Decrease)	(807,905.87)
Ending Fund Balance	2,422,282.21	Ending Fund Balance		1,872,409.61	Ending Fund Balance	1,219,419.26	Ending Fund Balance	411,513.39
Compon. of End. Fund Bal. Revolving Cash	10,000.00	Compon. of End. Fund Bal. Revolving Cash		10,000.00	Compon. of End. Fund Bal. Revolving Cash	10,000.00	Compon. of End. Fund Bal. Revolving Cash	10,000.00
Reqd. for Econ Uncertain	368,260.00	Reqd. for Econ Uncertain		390,000.00	Reqd. for Econ Uncertain	390,000.00	Reqd. for Econ Uncertain	393,000.00
Unappropriated	2,044,022.21	Unappropriated		1,472,409.61	Unappropriated	819,419.26	Unappropriated	8,513.39

Mendocino Unified School District
2021-22 Budget Adoption

RESTRICTED

Restricted									
	2020-21 Est Act		2021-22 Budget	Changes from Y1 to Y2		Y2 2022-23 Projection	Changes from Y2 to Y3		Y3 2023-24 Projection
LCFF/Revenue Limit Sources	-	LCFF/Revenue Limit Sources	-	Changes	LCFF/Revenue Limit Sources	-	LCFF/Revenue Limit Sources	Changes	-
Federal Revenues	674,773.18	Federal Revenues <i>Reduced: ESSER I (32,220); ESSER III (68,420). GEER I (32,661), CRF (235,270), Other (7,185). Increase: Title I (46,823), ESSER II (28,983), SPED (4,473)</i>	(294,477.33)	380,295.85	Federal Revenues <i>Reduce: ESSER II (149,108), ESSER III (21,228). Increase ESSER III (172,298)</i>	1,962.15	Federal Revenues <i>Maintain ESSER III - remove in 24/25 (spend by 9/30/24)</i>	382,258.00	382,258.00
Other State Revenues	661,671.00	Other State Revenues <i>Reduced: SWP (60,000), LLM (38,288). Increased Lottery (1,000), CTEIG (6,000), IPI (112,852).</i>	21,453.00	683,124.00	Other State Revenues <i>Reduce: IPI (130,582), ELO (167,696)</i>	(298,278.00)	Other State Revenues	384,846.00	384,846.00
Local Revenues	426,957.00	Local Revenues <i>Reduced: LCSSP (18,154), MUSE (10,000), ROP (50,347), SPED (2,944)</i>	(81,445.00)	345,512.00	Local Revenues		Local Revenues	345,512.00	345,512.00
Total Revenues	1,763,401.18	Total Revenues	(354,469.33)	1,408,931.85	Total Revenues	(296,315.85)	Total Revenues	1,112,616.00	1,112,616.00
Expenditures		Expenditures			Expenditures		Expenditures		
Certificated Salaries	752,607.60	Certificated Salaries <i>ROP to UNR; reduce staff on leave (1 yr)</i> <i>SLP to salary from Prof Dev; New Temp Learning Loss positions 3% + step/col</i> <i>Negotiated 3% (to be appvd) + step/col</i>	85,278.50	837,886.10	Certificated Salaries <i>Maintain Temp LL positoinis; add back return from leave(40,500), reduce IPI (35,000)</i> <i>Step/Col at 2%</i>	22,367.72 5,500.00 16,867.72	Certificated Salaries <i>Reduce IPI (35,000), temp positions (25,000)</i> <i>Step/Col at 2%</i>	(43,994.92) (60,000) 16,005.08	816,258.90
Classified Salaries	792,061.30	Classified Salaries <i>COVID repurposed staff to UNR</i> <i>New Temp Learning Loss positions; prior SCG aides cost to Title I</i> <i>Negotiated 3% + step/col</i>	(180,168.15)	611,893.15	Classified Salaries <i>Staffing remains unchanged</i> <i>Maintain Temp LL positions</i> <i>Step/Col at 2.5%</i>	15,297.33	Classified Salaries <i>Reduce temp positions (25,000)</i> <i>Step/Col at 2.5%</i>	(25,000) 15,054.76	617,245.24
Subtotal Salaries	1,544,668.90	Subtotal Salaries	(94,889.65)	1,449,779.25	Subtotal Salaries	37,665.05	Subtotal Salaries	(97,935.09)	1,433,504.14
Employee Benefits	869,890.76	Employee Benefits	83,748.04	953,638.80	Employee Benefits	8,032.06	Employee Benefits	(19,728.68)	941,942.18

Mendocino Unified School District
2021-22 Budget Adoption

RESTRICTED

Restricted									
	2020-21 Est Act			2021-22 Budget	Changes from Y1 to Y2		Y2 2022-23 Projection	Changes from Y2 to Y3	Y3 2023-24 Projection
STRS Rate = 16.15% PERS rate = 20.70% State UI = 0.05%		STRS Rate = 16.92 PERS rate = 21.91 State UI = 1.23% OASDI = 6.5% WC/MC = 4.33%	16,245		STRS Rate = 19.10% PERS rate = 26.10% State UI = 0.90% OASDI = 6.5% WC/MC = 4.33%	4,272.23 3,992.60 (2,858.00) 994.33 1,630.90		STRS Rate = 19.10% PERS rate = 27.10% State UI = 0.30% OASDI = 6.5% WC/MC = 4.33%	(11,460.00) 4,079.84 (9,086.49) 978.56 (4,240.59)
Books and Supplies	322,109.74	Books and Supplies <i>Reduce: ESSER I (20,776), CRF (99,684), Lottery (13,150), SWP (60,000), PPE (8,563), LLM (11,910)</i> <i>Increase: ESSER II (133,994), Maint (9,251), ELO (65,728)</i>	(5,372.68)	316,737.06	Books and Supplies <i>Reduce: ESSER II (149,108), ELO (65,728)</i>	(214,836.00)	101,901.06	Books and Supplies <i>No changes</i>	-
Services/Op Expenses	198,456.70	Services/Op Expenses <i>Reduce: CRF (55,310), LCSSP (18,154), IPI (17,730), Other (9,462)</i> <i>Increase: CTEIG (7,800), ELO (70,000)</i>	(22,856.70)	175,600.00	Services/Op Expenses <i>Reduce: ELO (70,000)</i>	(70,000.00)	105,600.00	Services/Op Expenses <i>No changes</i>	-
Capital Outlay	-	Capital Outlay	-	-	Capital Outlay	-	-	Capital Outlay	-
Other Outgo	-	Other Outgo	-	-	Other Outgo	-	-	Other Outgo	-
Transfers of Indirect (7300-7399)	51,500.00	Transfers of Indirect (7300-7399)	(51,500.00)	-	Transfers of Indirect (7300-7399)	-	-	Transfers of Indirect (7300-7399)	-
Total Expenditures	2,986,626.10	Total Expenditures		2,895,755.11	Total Expenditures	(231,106.83)	2,656,616.22	Total Expenditures	(137,392.44)
Excess (Deficiency) of Rev. over Expenditures	(1,223,224.92)	Excess (Deficiency) of Rev. over Expenditures		(1,486,823.26)	Excess (Deficiency) of Rev. over Expenditures		(1,544,000.22)	Excess (Deficiency) of Rev. over Expenditures	(1,470,331.38)
Other Financing Transfers In Transfers Out	-	Other Financing Transfers In Transfers Out		-	Other Financing Transfers In Transfers Out			Other Financing Transfers In Transfers Out	
Contributions	1,330,063.62	Contributions <i>Increase SPED offset by others</i>	58,341.48	1,388,405.10	Contributions		1,442,057.25	Contributions	1,470,898.40
Total other Financing	1,330,063.62	Total other Financing		1,388,405.10	Total other Financing		1,442,057.25	Total other Financing	1,470,898.40
Net Increase (Decrease) in Fund Balance	106,838.70	Net Increase (Decrease) in Fund Balance		(98,418.16)	Net Increase (Decrease) in Fund Balance		(101,942.97)	Net Increase (Decrease) in Fund Balance	567.01
Fund Balance		Fund Balance			Fund Balance			Fund Balance	

**Mendocino Unified School District
2021-22 Budget Adoption**

RESTRICTED

Restricted

							Y2		Y3
	<u>2020-21 Est Act</u>			<u>2021-22 Budget</u>	<u>Changes from Y1 to Y2</u>		<u>2022-23 Projection</u>	<u>Changes from Y2 to Y3</u>	<u>2023-24 Projection</u>
Beginning Fund Balance	109,289.99	Beginning Fund Balance		216,128.69	Beginning Fund Balance		117,710.53	Beginning Fund Balance	15,767.56
Net Increase (Decrease)	106,838.70	Net Increase (Decrease)		(98,418.16)	Net Increase (Decrease)		(101,942.97)	Net Increase (Decrease)	567.01
Ending Fund Balance	216,128.69	Ending Fund Balance		117,710.53	Ending Fund Balance		15,767.56	Ending Fund Balance	16,334.58
Compon. of End. Fund Bal. Restricted Balance Unappropriated	216,128.69	Compon. of End. Fund Bal. Restricted Balance Unappropriated		117,710.53	Compon. of End. Fund Bal. Restricted Balance Unappropriated		15,767.56	Compon. of End. Fund Bal. Restricted Balance Unappropriated	16,334.58

**Mendocino Unified School District
2021-22 Budget Adoption**

Total

	Y1 2021-22 Budget	Changes from Y1 to Y2	Y2 2022-23 Projection	Changes from Y2 to Y3	Y3 2023-24 Projection
Revenues		Revenues		Revenues	
LCFF/Revenue Limit Sources	7,493,576.00	LCFF/Revenue Limit Sources	7,542,472.00	LCFF/Revenue Limit Sources	7,460,996.00
Federal Revenues	399,295.85	Federal Revenues	401,258.00	Federal Revenues	401,258.00
Other State Revenues	778,652.00	Other State Revenues	480,374.00	Other State Revenues	480,374.00
Local Revenues	407,372.00	Local Revenues	407,372.00	Local Revenues	407,372.00
Total Revenues	9,078,895.85	Total Revenues	8,831,476.00	Total Revenues	8,750,000.00
Salaries		Salaries		Salaries	
Certificated Salaries	3,652,572.48	Certificated Salaries	3,720,821.03	Certificated Salaries	3,730,623.40
Classified Salaries	1,865,108.06	Classified Salaries	1,911,200.26	Classified Salaries	1,894,376.91
Subtotal Salaries	5,517,680.54	Subtotal Salaries	5,632,021.29	Subtotal Salaries	5,625,000.31
Employee benefits	2,741,558.42	Employee benefits	2,762,975.47	Employee benefits	2,738,590.56
Books and Supplies	556,937.06	Books and Supplies	342,101.06	Books and Supplies	342,101.06
Services/Op Expenses	763,616.76	Services/Op Expenses	693,616.76	Services/Op Expenses	693,616.76
Capital Outlay	-	Capital Outlay	-	Capital Outlay	-
Other Outgo	-	Other Outgo	-	Other Outgo	-
Transfers of Indirect support costs	(6,000.00)	Transfers of Indirect support costs	-	Transfers of Indirect support costs	-
Total Expenditures	9,573,792.78	Total Expenditures	9,430,714.58	Total Expenditures	9,399,308.69

**Mendocino Unified School District
2021-22 Budget Adoption**

Total

	Y1 2021-22 Budget	Changes from Y1 to Y2	Y2 2022-23 Projection	Changes from Y2 to Y3	Y3 2023-24 Projection
Excess (Deficiency) of Rev. over Expenditures	(494,896.93)	Excess (Deficiency) of Rev. over Expenditures	(599,238.58)	Excess (Deficiency) of Rev. over Expenditures	(649,308.69)
Other Financing Transfers In	-	Other Financing Transfers In	-	Other Financing Transfers In	-
Transfers Out	153,393.83	Transfers Out	155,694.74	Transfers Out	158,030.16
Contributions	-	Contributions	-	Contributions	-
Total other Financing	(153,393.83)	Total other Financing	(155,694.74)	Total other Financing	(158,030.16)
Net Increase (Decrease) in Fund Balance	(648,290.76)	Net Increase (Decrease) in Fund Balance	(754,933.32)	Net Increase (Decrease) in Fund Balance	(807,338.85)
Fund Balance Beginning Fund Balance	2,638,410.90	Fund Balance Beginning Fund Balance	1,990,120.14	Fund Balance Beginning Fund Balance	1,235,186.82
Net Increase (Decrease)	(648,290.76)	Net Increase (Decrease)	(754,933.32)	Net Increase (Decrease)	(807,338.85)
Ending Fund Balance	1,990,120.14	Ending Fund Balance	1,235,186.82	Ending Fund Balance	427,847.97
Compon. of End. Fund Bal. Revolving Cash	10,000.00	Compon. of End. Fund Bal. Revolving Cash	10,000.00	Compon. of End. Fund Bal. Revolving Cash	10,000.00
Reqd. for Econ Uncertainty	390,000.00	Reqd. for Econ Uncertainty	390,000.00	Reqd. for Econ Uncertainty	393,000.00
Restricted	117,710.53	Restricted	15,767.56	Restricted	16,334.58
Other Designations	-	Other Designations	-	Other Designations	-
Unappropriated Amount	1,472,409.61	Unappropriated Amount	819,419.26	Unappropriated Amount	8,513.39



	FY19-20	FY20-21	Change	%Change
January	\$185,398	\$190,871	\$5,473	2.95%
February	\$186,530	\$195,358	\$8,828	4.73%
March	\$184,883	\$192,432	\$7,549	4.08%
Total	\$555,809	\$555,809	\$22,852	4.11%



	FY19-20	FY20-21	Change	%Change
January	\$196,694	\$193,566	(\$3,128)	(1.59%)
February	\$228,277	\$188,434	(\$39,843)	(17.45%)
March	\$176,557	\$176,557	\$23,701	13.42%
Total	\$601,528	\$582,259	(\$19,269)	(3.2%)

	FY19-20	FY19-20	Change
January	(\$11,296)	(\$2,695)	\$8,601
February	(\$42,469)	\$6,924	\$48,761
March	\$5,604	(\$7,826)	(\$16,152)
Total	(\$48,161)	(\$3,598)	\$42,121



Net Assets	6/30/20	\$247,067
Net Assets	3/31/21	\$179,309
Net Change		(\$67,758)



Fusion
 FY 19-20 -1/Month
 Budget FY 20-21 -1/Month
 September 2020 (4 Months) Net: -1
 School Starts



October 2020: -16
 November 2020: -5
 December 2020: -12
 January 2021: -15
 February 2021: -17
 March 2021: -2
 April 2021: +2

	21-22	22-23	23-24
Projected Income:	\$2,432,737	\$2,497,543	\$2,563,508
Projected Expense:	\$2,415,479	\$2,393,973	\$2,390,242
Projected Profit:	\$17,259	\$103,570	\$173,266
District Donation:	\$40,000	\$40,000	\$40,000
Net Profit:	(\$22,741)	\$63,570	\$133,266



Income Projections

	21-22	22-23	23-24
Analog: -2/Month	\$14,072	\$9,767	\$5,461
Digital Voice: +8/Month	\$194,628	\$224,868	\$255,108
Fusion: -9/Month	\$1,121,449	\$1,074,260	\$1,027,071
Email: +2/Month	\$185,706	\$192,690	\$199,794
Open Air: +12/Month	\$179,493	\$288,397	\$391,991

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Expense Projections

	21-22	22-23	23-24
Bank Fees	\$45,698	\$46,916	\$48,156
Building & Facilities	\$4,233	\$4,233	\$33,833
Conference & Travel	\$19,225	\$14,225	\$14,225
Consulting (Audit)	\$3,500	\$3,500	\$3,500
Postage/Office	\$8,004	\$8,004	\$8,004
Domain Account	\$18,100	\$18,100	\$18,100
PGE, Legal, Insurance	\$17,788	\$17,788	\$17,788



Expense Projections

	21-22	22-23	23-24
DVD/DSL EQ	\$29,200	\$29,200	\$29,200
Equipment (Lease)	\$43,269	\$43,269	\$15,000
Personnel	\$888,951	\$919,288	\$929,881
Promotion/Advertising	\$12,307	\$12,307	\$12,307
Wireless	\$94,152	\$68,706	\$53,260
Wholesale Telecom	\$740,069	\$734,402	\$739,337



Additional Details

Sunset Legacy DSL
 Continued Fusion Conversion to Open Air
 Email Price Increase \$2.50 to \$4.50/month
 Addition of .5 FTE Inside Operations Agent
 Lease of Additional Truck
 Purchase of SeaKay Wireless Customers
 Rent for Fort Bragg Office

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

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

LEA Name	Contact Name and Title	Email and Phone
Mendocino Unified School District	Jason J. Morse Superintendent	jmorse@mcn.org (707) 937-5868

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

Goal 1

Students will be proficient in the English language within 3 years of attending school in MUSD

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 2: State Standards (Conditions of Learning)
 Priority 4: Pupil Achievement (Pupil Outcomes)

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
<p>Metric/Indicator Number of students reclassified after attending MUSD for 3 years</p> <p>EL participation in the SBAC. Students will access CCSS and ELD standards for the purposes of gaining academic content knowledge and English Language proficiency.</p> <p>19-20 Increase the number of EL students reclassified after attending MUSD schools for three years</p> <p>Common Core State Standards will continue to be implemented for 100% of EL students as demonstrated by participation in the Smarter Balanced Assessment</p>	<p>Due to COVID-19, no students were reclassified in 19-20, and the Smarter Balanced Assessment did not occur.</p>

Expected	Actual
<p>Baseline 2016-17 - 1 out of 9 (11%) students reclassified 2017-18 - 0 students reclassified 2018-19 -) students reclassified (due to change to ELPAC)</p> <p>2016-17 - All EL students participated in the SBAC 2017-18 - All EL students participated in the SBAC 2018-19 - All EL students participated in the SBAC</p>	

Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
EL teacher and EL testing coordinator staffing	K-8 EL Teacher 1000-1999: Certificated Personnel Salaries Supplemental \$0 High School EL Stipend 1000-1999: Certificated Personnel Salaries Supplemental \$1,889 ELPAC Testing stipend 1000-1999: Certificated Personnel Salaries Supplemental \$1,260	K-8 EL Teacher - .4 fte, salary and benefits 1000-1999: Certificated Personnel Salaries Supplemental \$38,009.63 HS EL Stipend, stipend and benefits 1000-1999: Certificated Personnel Salaries General Fund \$2,190.83 ELPAC Testing Stipend - rolled into contract 1000-1999: Certificated Personnel Salaries 0
Teachers will use common planning time and professional learning communities to discuss access to the Common Core State Standards for EL students and receive professional development annually from the EL teacher on strategies and instruction for EL students	No additional cost	

Goal Analysis

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

The ELPAC Testing stipend was rolled into the job duties of our special education director, so those funds were not spent. We did end up assigning a part of a K-8 teacher to be the EL teacher in 2019-20.

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

The K-8 EL Teacher's time was dedicated more to EL instruction via remote learning once COVID-19 shut down our schools to in-person instruction in march of 2020. So while services remained intact for the most part, the ELPAC testing as well as the SBAC was canceled in the spring of 2020 and the proposed goal could not be measured.

Goal 2

Continue to have few students qualify for specialized academic instruction after receiving K-2 remedial interventions. MUSD will maintain growth at the same rate as the state regarding the percentage of low income students meeting or exceeding the standard on the SBAC English Language Arts and math tests.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 4: Pupil Achievement (Pupil Outcomes)

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
<p>Metric/Indicator Students qualifying for specialized academic services after receiving K-2 interventions in MUSD as indicated by data provided by special education teachers</p> <p>SBAC scores for low income students in ELA and math in grades 3-8 and 11</p> <p>19-20 Maintain a target of less than 4 students in 3rd grade qualifying for specialized academic instruction.</p> <p>Improved standardized assessment scores for low income students as demonstrated by the Smarter Balanced Assessment. MUSD will maintain growth at the same rate as the State regarding the percentage of low income students meeting or exceeding the standard on the SBAC English Language Arts and math tests. Secondary target is to bring the socioeconomically disadvantaged students into the green or blue range.</p>	<p>Due to COVID-19, the SBAC was canceled in the spring of 2020. There were no students identified for receiving specialized academic services after attending MUSD schools for three years.</p>

Expected	Actual
<p>Baseline 2015-16 - 2 students identified 2016-17 - 0 students identified 2017-18 - 4 students identified 2018-19 - 2 students identified</p> <p>Percentage of low income students meeting or exceeding the standard in ELA: 2015 - 37% (CA - 31%) 2016 - 43% (CA - 35%) 2017 - 41% (CA - 36%) 2018 - 42% (CA - 38%) 2019 - 48% (CA - 39%)</p> <p>Percentage of low income students meeting or exceeding the standard in math: 2015 - 32% (CA - 21%) 2016 - 34% (CA - 23%) 2017 - 31% (CA - 24%) 2018 - 42% (CA - 26%) 2019 - 34% (CA - 27%)</p>	

Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
Maintain speech/language pathologist, Rtl personnel, and classroom aides to provide additional services and interventions	RTI Personnel 1000-1999: Certificated Personnel Salaries Supplemental \$95,994 Maintain SLP at 50% 1000-1999: Certificated Personnel Salaries Supplemental \$48,510	RTI Teacher - 0.6 fte, salary and benefits 1000-1999: Certificated Personnel Salaries Supplemental \$54,014.44 SLP at 0.4 fte, salary and benefits 1000-1999: Certificated Personnel Salaries Supplemental \$13,128.73

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
	Maintain aide support 2000-2999: Classified Personnel Salaries Supplemental \$71,228	Maintain aide support, salary and benefits 2000-2999: Classified Personnel Salaries Supplemental \$93,011.2
Maintain classroom aides to provide additional services and interventions with a focus on supporting unduplicated pupils	Maintain aide support 2000-2999: Classified Personnel Salaries General Fund \$94,993	Maintain aide support, salary and benefits 2000-2999: Classified Personnel Salaries General Fund \$74,151.76

Goal Analysis

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

Part of the RTI teacher needed to be reassigned to be the K-8 EL teacher, therefore there was a reduction in expenditures for this goal.

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

The SBAC was canceled in the spring of 2020 so the proposed goal could not be measured.

Goal 3

All parents, including parents of students with exceptional needs, low income and EL students will be more involved and educated about the public school system and be provided opportunities for input regarding decisions in the district or school sites.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 3: Parental Involvement (Engagement)

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
<p>Metric/Indicator Parent volunteer class participation as indicated by data provided by the volunteer coordinator</p> <p>Parent participation at school activities and events and opportunities for input regarding decisions in the district or school sites</p> <p>Social worker outreach</p> <p>19-20 Increased number of parents participating in the parent volunteer class based on the previous year</p> <p>Increased parent attendance and input at school meetings based on the previous year</p> <p>Outreach will be made to targeted EL and low income families connecting them with school and community resources</p>	<p>The MUSD social worker, through the District's Family Resource Center, supported 59 families for regular support including food boxes, grocery gift cards, gas cards, laundry services, showers, clothes, shoe vouchers, and connection with community resources.</p>

Expected	Actual
<p>Baseline 2016-17 - 92 parents trained 2017-18 - 86 parents trained 2018-19 - 127 parents trained</p> <p>2016-17 - no baseline, system for tracking is being developed for 2017-18 2017-18 - System was not developed in 2017-18 2018-19 - Parent Teacher Conference Participation K-5 - 100% 2018-19 - Parent Teacher Conference participation - 6-8 - 100%</p> <p>2016-17 - Social worker was hired for 2017-18 2017-18 - Social worker was hired and has reached out to many low income and EL families 2018-19 - Social worker continued to reach out to low income and EL families</p>	

Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
<p>Maintain a parent volunteer coordinator and a social worker to increase parental participation principally for unduplicated pupils, including those with exceptional needs and acquiring parent input for making decisions for the district and school site</p>	<p>Hire a parent volunteer coordinator 1000-1999: Certificated Personnel Salaries Supplemental \$630</p> <p>Maintain a school social worker 1000-1999: Certificated Personnel Salaries Supplemental \$65,214</p> <p>Hire a school social worker 1000-1999: Certificated Personnel Salaries General Fund \$0</p>	<p>Volunteer coordinator, stipend and benefits 1000-1999: Certificated Personnel Salaries General Fund 730.28</p> <p>Maintain social worker, salary and benefits 1000-1999: Certificated Personnel Salaries Supplemental \$76,558.63</p>

Goal Analysis

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

All funds budgeted were implemented

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

The outreach of the school social worker during the pandemic has been a huge success. The social worker and other staff worked in-person throughout the pandemic to support our families.

Goal 4

Increase or maintain the number and variety of elective opportunities for all students

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 7: Course Access (Conditions of Learning)

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
<p>Metric/Indicator Offering diverse elective classes and programs and services developed and provided to individuals with exceptional needs as indicated by the school master schedules</p> <p>19-20 Maintain the number of elective offerings and career pathways in the District as well as programs and services developed and provided to individuals with exceptional needs as demonstrated by the master schedule</p> <p>Baseline 2016-17 Middle School Electives – 16 2017-18 Middle School Electives - 16 2018-19 Middle School Electives - 16 2016-17 High School Electives – 27 2017-18 High School Electives - 27 2018-19 High School Electives - 27 2016-17 Career Pathways offered – 6 2017-18 Career Pathways offered - 6 2018-19 Career Pathways offered - 6</p>	<p>The District maintained the number of elective opportunities and CTE career pathways from 2018-19.</p>

Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
Maintain a variety of elective opportunities for students	Maintain personnel to offer more elective classes 1000-1999: Certificated Personnel Salaries General Fund \$174,338	Maintain personnel to offer more elective classes, salary and benefits 1000-1999: Certificated Personnel Salaries General Fund \$129,422.38 Maintain personnel to offer more elective classes, salary and benefits 1000-1999: Certificated Personnel Salaries Other \$28,778.36

Goal Analysis

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

All budgeted funds were implemented

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

All courses continued to operate via remote learning during the spring of 2020. The main challenge was providing and maintaining internet connectivity for all families.

Goal 5

Increase positive behavioral choices while decreasing the number of suspensions and office referrals for all students. The suspension rates, number of students suspended, incidents requiring a suspension, as well as the total days of suspension will decrease each year as compared to the previous year at Mendocino High School and the Mendocino K-8 School.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 6: School Climate (Engagement)

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
<p>Metric/Indicator Suspension rates</p> <p>Number of expulsions</p> <p>California Healthy Kids Survey/school climate results</p> <p>19-20 Decreased number of suspensions and office referrals based on the previous year as demonstrated by SWIS data and suspension rates</p> <p>Continue to achieve low student expulsion rates</p>	<p>In 2018-19, the K-8 suspension rate was 7.1% and the high school suspension rate was 7.2%. There were 0 expulsions in MUSD in 2018-19. In 2019-20, the K-8 suspension rate was 3.6% and the high school suspension rate was 3.6%. There were 0 expulsions in 2019-20.</p>

Expected	Actual
<p>Baseline</p> <p>2015-16 K-8 School suspension rate - 10.5%</p> <p>2016-17 K-8 School suspension rate – 11.5%</p> <p>2017-18 K-8 School Suspension rate - 7.8%</p> <p>2018-19 K-8 School suspension rate - 7.1%</p> <p>2015-16 MHS suspension rate - 6.1%</p> <p>2016-17 MHS suspension rate – 8.9%</p> <p>2017-18 MHS suspension rate - 7.0%</p> <p>2018-19 MHS suspension rate - 7.2%</p> <p>2015-16 MUSD expulsions - 1</p> <p>2016-17 MUSD expulsions - 0</p> <p>2017-18 MUSD expulsions - 1</p> <p>2018-19 MUSD expulsions - 0</p> <p>2016-17 California Healthy Kids Survey given in 2016-17 and 2018-19</p>	

Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
<p>Maintain a Lead Aide and an additional special educator</p>	<p>Lead Aide 2000-2999: Classified Personnel Salaries General Fund \$68,385</p> <p>Social Emotional Academic Learning Supports Teacher/Head Teacher 1000-1999: Certificated Personnel Salaries General Fund \$12,186</p>	<p>Hired Lead Aide, salary and benefits 2000-2999: Classified Personnel Salaries General Fund \$68,007.25</p> <p>Unable to fill position 0</p>
<p>Maintain a High School PBIS Coordinator</p>	<p>PBIS Coordinator 1000-1999: Certificated Personnel Salaries Supplemental \$1,891</p>	<p>Rolled into contracted position 0</p>

Goal Analysis

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

All budgeted funds were implemented. Due to enrollment and lack of need, we did not hire an additional special education teacher. In addition, we did not have a PBIS coordinator at the high school as that role was rolled into an existing job description.

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

Suspensions were reduced significantly in 2019-20 before COVID-19 closed our schools. An emphasis on Positive Behavioral Interventions and Supports aided this reduction as well as increased aide time and supervision.

Goal 6

Increase the number of students who are college and career ready

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 4: Pupil Achievement (Pupil Outcomes)
 Priority 5: Pupil Engagement (Engagement)
 Priority 6: School Climate (Engagement)
 Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
<p>Metric/Indicator MUSD graduation rate</p> <p>Percentage of seniors completing UC/CSU requirements or a CTE pathway</p> <p>Number of pupils participating in a CTE program</p> <p>Percentage of students achieving a 3 or better on an AP test</p> <p>Attendance rate, chronic absenteeism rate, middle and high school dropout rate</p>	<p>2018-19 MHS graduation rate - 88.4%</p> <p>2018-19 MHS dropout rate - 11.6%</p> <p>2018-19 MUSD middle school dropout rate - 0%</p> <p>2018-19 MUSD Chronic Absenteeism rate - 19.9%</p> <p>2018-19 MUSD Attendance rate - NA</p> <p>2018-19 percentage of 12th grade students completing UC/CSU requirements - 60%</p> <p>2018-19 Number of students participating in a CTE program - 154</p> <p>2018-19 percentage of 12th grade students completing a CTE pathway - 65%</p> <p>2018-19 percentage of 12th grade students achieving a 3 or better on an AP test at MHS - 49%</p>

Expected	Actual
<p>19-20 Continue to achieve high attendance rates, low chronic absenteeism rates, low middle school and high school dropout rates, and higher graduation rates</p> <p>Increase the percentage of students completing A-G requirements or CTE pathways</p> <p>Increase the percentage of students achieving a 3 or better on AP tests and increased participation and performance in the Early Assessment Program</p>	

Expected	Actual
<p>Baseline</p>	
2014-15 MHS graduation rate - 93.02%	
2015-16 MHS graduation rate - 97.96%	
2016-17 MHS graduation rate - 100%	
2017-18 MHS graduation rate - 100%	
2018-19 MHS graduation rate - 88.4%	
2014-15 MHS dropout rate - 4.70%	
2015-16 MHS dropout rate – 0%	
2016-17 MHS dropout rate – 0%	
2017-18 MHS dropout rate - 0%	
2018-19 MHS dropout rate - 11.6%	
2014-15 MUSD middle school dropout rate - 0%	
2015-16 MUSD middle school dropout rate – 0%	
2016-17 MUSD middle school dropout rate – 0%	
2017-18 MUSD middle school dropout rate - 0%	
2018-19 MUSD middle school dropout rate - 0%	
2017-18 MUSD Chronic Absenteeism rate – 22.1%	
2018-19 MUSD Chronic Absenteeism rate - 19.9%	
2017-18 MUSD Attendance rate – 93.24%	
2018-19 MUSD Attendance rate - NA	
2015-16 percentage of 12th grade students completing UC/CSU requirements - 53%	
2016-17 percentage of 12th grade students completing UC/CSU requirements – 50%	
2017-18 percentage of 12th grade students completing UC/CSU requirements – 51%	
2018-19 percentage of 12th grade students completing UC/CSU requirements - 60%	
2015-16 Number of students participating in a CTE program - 100	
2016-17 Number of students participating in a CTE program - 112	
2017-18 Number of students participating in a CTE program - 118	

Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
Continue the Freshman Seminar program and career and guidance counseling	<p>Freshman Seminar Teacher 1000-1999: Certificated Personnel Salaries General Fund \$20,040</p> <p>Career and Guidance Counseling 1000-1999: Certificated Personnel Salaries General Fund \$19,835</p>	<p>Freshman Seminar Teacher, salary and benefits 1000-1999: Certificated Personnel Salaries General Fund \$19,916.43</p> <p>Career and Guidance Counseling, salary and benefits 1000-1999: Certificated Personnel Salaries General Fund \$19,621.19</p>
The District will pay for all student AP tests	<p>The District will pay for all student AP tests 5000-5999: Services And Other Operating Expenditures General Fund \$8,000</p> <p>AVID license and fees for 8th grade 5800: Professional/Consulting Services And Operating Expenditures General Fund \$0</p>	Student AP Test fees 5000-5999: Services And Other Operating Expenditures Other \$3,655.00

Goal Analysis

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

All budgeted funds were implemented

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

A big success in 2018-19 was the continued growth and participation of students in the CTE programs offered at Mendocino High School

Goal 7

Increased math achievement across the District. MUSD math scores on the SBAC will increase 2% in each of the next three years to 52% of students meeting the standard by 2019-2020.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 4: Pupil Achievement (Pupil Outcomes)
 Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
<p>Metric/Indicator Percentage of MUSD students achieving the standard on the SBAC math test</p> <p>19-20 Increased math achievement across the District</p> <p>Baseline 2015-16 - 47% 2016-17 - 49% 2017-18 - 52% 2018-19 - 45%</p>	<p>The SBAC testing was canceled in the spring of 2020 so the goal could not be measured.</p>

Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
<p>Continue implementation and professional development within site professional learning communities for the Bridges math program</p>	<p>Math professional development and program implementation. PD provided by Principal and site Professional Learning Communities. Therefore, no additional cost \$0</p>	

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
Maintain 40% Algebra I teacher	Algebra I teacher 1000-1999: Certificated Personnel Salaries General Fund \$31,816	Algebra Teacher .4 fte, salary and benefits 1000-1999: Certificated Personnel Salaries General Fund \$33,632.79

Goal Analysis

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

All budgeted funds were implemented,

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

The SBAC was canceled in the spring of 2020 and the proposed goal could not be measured.

Goal 8

Students and parents will have more opportunities to access basic educational services such as technology, standards-aligned instructional materials, facilities in good repair, and teachers correctly assigned to teach their subject area.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 1: Basic (Conditions of Learning)
 Priority 7: Course Access (Conditions of Learning)

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
<p>Metric/Indicator Facility Inspection Tool reports</p> <p>Low rate of mis-assigned teachers. Teachers will be fully credentialed in the subject area and for the pupils they are teaching</p> <p>Number of Williams complaints</p> <p>Parent portal trainings</p>	<p>District facilities continue to be in good or exemplary repair according to the Facility Inspection Tool. All students are provided access to standards-aligned instructional materials and there were zero teachers mis-assigned in the District.</p>

Expected	Actual
<p>19-20 Continue to maintain facilities in good repair as demonstrated by Facility Inspection Tool (FIT) reports</p> <p>Continue to provide student access to standards-aligned instructional materials as well as continued low rate of teacher mis-assignment in the district.</p> <p>Increased access and use of online opportunities for students. Increased parent training and access to the Parent Portal as demonstrated by the number of hits on the Parent Portal.</p>	

Expected	Actual
<p>Baseline 2016-17 FIT report - 100% of facilities in good or exemplary condition 2017-18 FIT report - 100% of facilities in good or exemplary condition 2018-19 FIT report - 100% of facilities in good or exemplary condition 2019-20 FIT report - 100% of facilities in good or exemplary condition</p> <p>2016-17 Mis-assigned teachers – 0 2017-18 Mis-assigned teachers – 0 2018-19 Mis-assigned teachers - 0 2019-20 Mis-assigned teachers - 0</p> <p>2015-16 Williams complaints – 0 2016-17 Williams complaints – 0 2017-18 Williams complaints - 0 2018-19 Williams complaints - 0 2019-20 Williams complaints - 0</p>	

Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
Maintain a technology teacher to assist teachers with integrating technology into the curriculum and to provide parent and teacher training and support	Technology Integration Teacher 1000-1999: Certificated Personnel Salaries General Fund \$104,498	Technology Integration Teacher, salary and benefits 1000-1999: Certificated Personnel Salaries General Fund \$103,926.95

Goal Analysis

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

All funds budgeted were implemented

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

Our District was able to transition quickly and successfully to remote learning and a big part of that was due to the fact that we had a technology integration teacher and a technologically savvy staff.

Goal 9

Maintain coordination of services for foster youth by mental health worker

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 6: School Climate (Engagement)

Local Priorities:

Annual Measurable Outcomes

Expected	Actual
<p>Metric/Indicator Number of students served by counselor</p> <p>19-20 Increase number of students served by counselor based on previous year</p> <p>Increased and better coordination of services for foster youth. Families will be made better aware of available services based on the previous year as demonstrated by a survey</p> <p>Baseline 2015-16 – 65 students 2016-17 – 68 students 2017-18 – 47 students 2018-19 – 62 students</p>	<p>The counselor that was hired in 2015-16 was maintained at the same level in 2019-20. Survey was not given in 2019-20</p>

Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
Maintain mental health staff	Mental Health Worker 1000-1999: Certificated Personnel Salaries Supplemental \$48,868 Mental Health Worker 1000-1999: Certificated Personnel Salaries General Fund \$48,868	Mental Health Worker, salary and benefits 1000-1999: Certificated Personnel Salaries Supplemental \$50,489.54 Mental Health Worker, salary and benefits 1000-1999: Certificated Personnel Salaries Other \$50,488.86

Goal Analysis

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

All budgeted funds were implemented

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

Given the difficulties of 2020, we were fortunate to have a full-time mental health counselor to provide support to District students.

Goal 10

State and/or Local Priorities addressed by this goal:

State Priorities:
Local Priorities:

Annual Measurable Outcomes

Expected	Actual
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Actions / Services

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
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Goal Analysis

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

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

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

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

In-Person Instructional Offerings

Actions Related to In-Person Instructional Offerings

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
	0	0	No

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

There were no major differences in the plan except for the fact that all students were offered some level of in-person instruction by April 19th, 2021.

Analysis of In-Person Instructional Offerings

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

The actions and services within the plan were carried out with great success. Since the beginning of the school year, in-person instruction was offered and provided to students with disabilities, English Learners, and those without adequate internet connectivity. Staff and students were properly trained on the COVID-19 training protocols and followed them accordingly, and fortunately we have not had a case of COVID-19 on campus during the 2020-21 school year. Special education and EL teachers carried out daily and weekly lesson plans and progress was made on individual learning goals. All of the necessary personal protective equipment was ordered and in place such as handwashing stations, gloves, masks, and plexiglass barriers. We opened to in-person instruction in a hybrid model to all TK-2nd grade students on March 29th, 2021, 3rd-8th grade students on April 5th, 2021, and 7th-12th grade students on April 19th, 2021. We had teams of staff members trained and ready to carry out symptomatic and surveillance COVID antigen tests. Our staff came together to offer a safe, quality in-person school experience for all students.

Distance Learning Program

Actions Related to the Distance Learning Program

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Media Tech Support Stipends	\$2,400	\$2,900	No
Satellite Internet Access and Chromebook Deployment	\$84,000	\$85,522	Yes
Reassigned personnel to deliver distance learning program	\$335,660	\$343,454	Yes
Extra Materials and Supplies for COVID-19 relief and distance learning	\$70,000	\$93,841	

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

There were no substantive differences between planned and implemented actions and services.

Analysis of the Distance Learning Program

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

Back when MUSD schools closed in March of 2020, we were able to quickly, and effectively move to a distance learning model of instruction thanks to the help of our technology integration teacher and our well-trained teachers in using technology in the classroom. A district-wide learning hub was created on the website for parents and students to access curriculum. Chromebooks were deployed to all families in need, and the school district assisted families with connecting to the internet as well as helping to pay for new and increased internet packages in order to be able to connect to classroom video conferences. As of this writing, MUSD has assisted 47 families with internet connectivity. That said, however, Internet connectivity proved to be the biggest challenge with distance learning. Even the best satellite plan offerings did not offer enough bandwidth for some families to access the live video lessons and inevitably, there were glitchy connections. Staff members stepped up and worked outside their job description to support students and families. Teachers took advantage of much needed prep time during the week to plan for remote lessons and engaging asynchronous, independent work. Teachers monitored attendance and engagement and connected with families and students struggling to engage and modified lessons to be completed over the phone, in-person, or through paper packets. The K-8 and MHS Family Engagement Teams met regularly and intervened when a student was not engaging or attending class. During the entire distance learning

program, students with disabilities or unique needs were offered in-person instruction to carry out specialized services and accommodations. Staff meeting time was used for collaboration and professional development on distance learning instructional strategies. In addition, some staff members participated in the Fisher and Frey Distance Learning Playbook Series. Many staff members worked outside of their job descriptions to see that students were transported to school, meals were delivered, and our campuses were kept safe for in-person instruction during this time.

Pupil Learning Loss

Actions Related to the Pupil Learning Loss

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Reassignment of dedicated English language development teachers at the K-8 and high school levels	\$45,538	\$54,800	Yes

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

There are no substantive differences

Analysis of Pupil Learning Loss

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

Safety protocols were put in place and EL students were served via in-person instruction for most of the 2020-21 school year. Most of the efforts to address pupil learning loss will take place in the fall of 2021 as students just started returning to campus for in-person instruction in April, 2021. Teacher observation and referral, universal screenings, local assessments, and standardized test results will be used to determine pupil learning loss early in the fall. The K-8 and MHS Family Engagement Teams will remain in place and meet regularly to intervene as necessary. In addition, the current model of Student Study Teams at the K-8 and high school levels will be continued to be used. The District is hoping to add a couple of temporary math and reading intervention teachers for the 2021-22 school year and In addition, MUSD is planning to offer a summer learning program during the summer of 2022. The biggest challenge regarding pupil learning loss has been the limited time staff have with students on an in-person basis.

Analysis of Mental Health and Social and Emotional Well-Being

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

Our mental health team was organized and prepared to serve students, families, and staff with mental health needs. The team created a website of services available to staff, students, and families. Counseling was carried out via Zoom and in-person for individuals, small groups, and classrooms. The biggest challenge was being able to connect with some students and families for services. It wasn't easy for counselors to see students if the students chose not to log on to the session or forgot.

Analysis of Pupil and Family Engagement and Outreach

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

The K-8 and High School family engagement teams met regularly throughout the year to support struggling students. They routinely worked with families to overcome barriers to engagement, connected families with resources, and maintained regular communication with identified students and families as the year progressed. Our Family Resource Center supported 59 families with weekly food bags, grocery gift cards, shoe vouchers, internet connectivity, showers, laundry, and connections to community services.

Analysis of School Nutrition

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

District staff stepped up early and often during the 2020-21 school year to deliver meals to the door of many families. Many staff members worked outside of their regular job descriptions to help with transportation or preparing meals. Meals were delivered to Albion, Comptche, and Greenwood preschool on Mondays, Wednesdays, and Fridays. There two lunches and two breakfasts served on Monday and Wednesday to account for Tuesday and Thursday. Meals continued to be comprised of mostly organic ingredients and food made from scratch. Free lunches and breakfasts were offered to all students and their families during the entire year. While the district was in full remote learning, an average of 150 meals were being served per day. Once the hybrid model of instruction was implemented in April, the average number of meals served per day fell to about 125.

Additional Actions and Plan Requirements

Additional Actions to Implement the Learning Continuity Plan

Section	Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing

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

Overall Analysis

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

Perhaps the biggest lessons we learned are things that we already knew but became crystal clear during the pandemic - first - that most, if not all, students will be dealing with some level of learning loss due to the COVID-19 pandemic. We have applied for the Extended Learning Opportunities Grant which will provide additional resources to mitigate learning loss. We are hoping to build these resources and others in to the LCAP going forward. Secondly, another lesson was the effectiveness of dedicated EL teachers and ELPAC coordinators. We plan to continue with that level of service into future years. Third, we learned that nothing can replace the value and effectiveness of live, in-person instruction, especially for students with disabilities. We will continue our level of staffing in our special education department into future years while also providing robust integrative aide support for our students who need it the most. Finally, our social worker and Family Resource Center outreach during the pandemic was invaluable. At a time when families needed the most, our Family Resource Center (with help from staff and volunteers) gave the most. As noted throughout this document, on top of just being there for families with a big heart, our Family Resource Center provided weekly food bags, grocery gift cards, shoe vouchers, showers, laundry, and connection to community resources. During the next few years we hope to continue to support and grow our Family Resource Center.

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

The District is hoping to hire and retain reading and math intervention teachers through the life of the 2021-2024 LCAP. In addition, we plan to offer summer learning opportunities beginning in the summer of 2022. We plan to continue with our K-8 RTI teacher to assist with screenings and interventions. Our special education staff have low case management numbers which allows them the opportunity to provide additional time to address student needs or to carry out RTI services. We plan to maintain that level of staffing

going forward. Students will be assessed using screenings, local grade level assessments, teacher observation and referral, and standardized test results to identify learning loss.

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

There were no substantive differences.

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

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

As the number of English Learners in MUSD continues to increase, so does the need for more EL strategies in the classroom as well as a dedicated EL teacher and ELPAC Coordinator. Now that the transition to the ELPAC is complete, we would like to reclassify more students in the next few years. In addition, due to COVID-19, the need for additional RTI support will be critical during the next few years and the MUSD LCAP will be emphasizing reading and math intervention through our RTI program. Finally, the number of families being supported by our Family Resource Center continues to be on the rise. We will be looking to continue to support and grow our Family Resource Center to continue to be able to provide support to our families needing it the most.

Instructions: Introduction

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

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

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

Annual Update

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

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

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

Goal Analysis

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

- If funds budgeted for Actions/Services that were not implemented were expended on other actions and services through the end of the school year, describe how the funds were used to support students, including low-income, English learner, or foster youth students, families, teachers and staff. This description may include a description of actions/services implemented to mitigate the impact of COVID-19 that were not part of the 2019-20 LCAP.

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

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

Annual Update

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

Actions Related to In-Person Instructional Offerings

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to in-person instruction and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for in-person instruction and what was implemented and/or expended on the actions, as applicable.
- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in implementing in-person instruction in the 2020-21 school year, as applicable. If in-person instruction was not provided to any students in 2020-21, please state as such.

Actions Related to the Distance Learning Program

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to the distance learning program and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for the distance learning program and what was implemented and/or expended on the actions, as applicable.
- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in implementing distance learning in the 2020-21 school year in each of the following areas, as applicable:
 - Continuity of Instruction,
 - Access to Devices and Connectivity,

- Pupil Participation and Progress,
- Distance Learning Professional Development,
- Staff Roles and Responsibilities, and
- Supports for Pupils with Unique Needs, including English learners, pupils with exceptional needs served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness

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

Actions Related to Pupil Learning Loss

- In the table, identify the planned actions and the budgeted expenditures to implement actions related to addressing pupil learning loss and the estimated actual expenditures to implement the actions. Add additional rows to the table as needed.
- Describe any substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss and what was implemented and/or expended on the actions, as applicable.
- Using available state and/or local data and feedback from stakeholders, including parents, students, teachers and staff, describe the successes and challenges experienced in addressing Pupil Learning Loss in the 2020-21 school year, as applicable. To the extent practicable, include an analysis of the effectiveness of the efforts to address pupil learning loss, including for pupils who are English learners; low-income; foster youth; pupils with exceptional needs; and pupils who are experiencing homelessness, as applicable.

Analysis of Mental Health and Social and Emotional Well-Being

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

Analysis of Pupil and Family Engagement and Outreach

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

Analysis of School Nutrition

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

Analysis of Additional Actions to Implement the Learning Continuity Plan

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

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

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

- Provide an explanation of how the lessons learned from implementing in-person and distance learning programs in 2020-21 have informed the development of goals and actions in the 2021–24 LCAP.
 - As part of this analysis, LEAs are encouraged to consider how their ongoing response to the COVID-19 pandemic has informed the development of goals and actions in the 2021–24 LCAP, such as health and safety considerations, distance learning, monitoring and supporting mental health and social-emotional well-being and engaging pupils and families.
- Provide an explanation of how pupil learning loss continues to be assessed and addressed in the 2021–24 LCAP, especially for pupils with unique needs (including low income students, English learners, pupils with disabilities served across the full continuum of placements, pupils in foster care, and pupils who are experiencing homelessness).
- Describe any substantive differences between the actions and/or services identified as contributing towards meeting the increased or improved services requirement, pursuant to *California Code of Regulations*, Title 5 (5 CCR) Section 15496, and the actions and/or services that the LEA implemented to meet the increased or improved services requirement. If the LEA has provided a description of substantive differences to actions and/or services identified as contributing towards meeting the increased or improved services requirement within the In-Person Instruction, Distance Learning Program, Learning Loss, or Additional Actions sections of the Annual Update the LEA is not required to include those descriptions as part of this description.

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

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

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

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

Total Expenditures by Funding Source		
Funding Source	2019-20 Annual Update Budgeted	2019-20 Annual Update Actual
All Funding Sources	918,443.00	859,734.25
	0.00	0.00
General Fund	582,959.00	451,599.86
Other	0.00	82,922.22
Supplemental	335,484.00	325,212.17

* Totals based on expenditure amounts in goal and annual update sections.

Total Expenditures by Object Type		
Object Type	2019-20 Annual Update Budgeted	2019-20 Annual Update Actual
All Expenditure Types	918,443.00	859,734.25
	0.00	0.00
1000-1999: Certificated Personnel Salaries	675,837.00	620,909.04
2000-2999: Classified Personnel Salaries	234,606.00	235,170.21
5000-5999: Services And Other Operating Expenditures	8,000.00	3,655.00
5800: Professional/Consulting Services And Operating Expenditures	0.00	0.00

* Totals based on expenditure amounts in goal and annual update sections.

Total Expenditures by Object Type and Funding Source			
Object Type	Funding Source	2019-20 Annual Update Budgeted	2019-20 Annual Update Actual
All Expenditure Types	All Funding Sources	918,443.00	859,734.25
		0.00	0.00
1000-1999: Certificated Personnel Salaries		0.00	0.00
1000-1999: Certificated Personnel Salaries	General Fund	411,581.00	309,440.85
1000-1999: Certificated Personnel Salaries	Other	0.00	79,267.22
1000-1999: Certificated Personnel Salaries	Supplemental	264,256.00	232,200.97
2000-2999: Classified Personnel Salaries	General Fund	163,378.00	142,159.01
2000-2999: Classified Personnel Salaries	Supplemental	71,228.00	93,011.20
5000-5999: Services And Other Operating Expenditures	General Fund	8,000.00	0.00
5000-5999: Services And Other Operating Expenditures	Other	0.00	3,655.00
5800: Professional/Consulting Services And Operating Expenditures	General Fund	0.00	0.00

* Totals based on expenditure amounts in goal and annual update sections.

Total Expenditures by Goal		
Goal	2019-20 Annual Update Budgeted	2019-20 Annual Update Actual
Goal 1	3,149.00	40,200.46
Goal 2	310,725.00	234,306.13
Goal 3	65,844.00	77,288.91
Goal 4	174,338.00	158,200.74
Goal 5	82,462.00	68,007.25
Goal 6	47,875.00	43,192.62
Goal 7	31,816.00	33,632.79
Goal 8	104,498.00	103,926.95
Goal 9	97,736.00	100,978.40

* Totals based on expenditure amounts in goal and annual update sections.

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

Total Expenditures by Offering/Program		
Offering/Program	2020-21 Budgeted	2020-21 Actual
In-Person Instructional Offerings		
Distance Learning Program	\$492,060.00	\$525,717.00
Pupil Learning Loss	\$45,538.00	\$54,800.00
Additional Actions and Plan Requirements		
All Expenditures in Learning Continuity and Attendance Plan	\$537,598.00	\$580,517.00

Expenditures by Offering/Program (Not Contributing to Increased/Improved requirement)		
Offering/Program	2020-21 Budgeted	2020-21 Actual
In-Person Instructional Offerings		
Distance Learning Program	\$72,400.00	\$96,741.00
Pupil Learning Loss		
Additional Actions and Plan Requirements		
All Expenditures in Learning Continuity and Attendance Plan	\$2,400.00	\$2,900.00

Expenditures by Offering/Program (Contributing to Increased/Improved requirement)		
Offering/Program	2020-21 Budgeted	2020-21 Actual
In-Person Instructional Offerings		
Distance Learning Program	\$419,660.00	\$428,976.00
Pupil Learning Loss	\$45,538.00	\$54,800.00
Additional Actions and Plan Requirements		
All Expenditures in Learning Continuity and Attendance Plan	\$465,198.00	\$483,776.00

Local Control Accountability Plan

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

Local Educational Agency (LEA) Name	Contact Name and Title	Email and Phone
Mendocino Unified School District	Jason J. Morse Superintendent	jmorgan@mcn.org (707) 937-5868

Plan Summary [2021-22]

General Information

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

Located in Northern California on the coast of the Pacific Ocean, the Mendocino Unified School District is a small, rural, pre-K-12 District comprised of 112 employees and 8 schools. There is one traditional high school, one alternative independent study school, one continuation high school, one alternative high school, one K-8 school, two K-3 schools, and a preschool. The District serves approximately 470 students. Of the 470 students, 48% are classified as low income and 6% are English Learners. Student ethnicity is represented in MUSD as follows: 74% white, 16% Hispanic, 2% Asian, 1% American Indian, 0.5% Pacific Islander, 2% black, 0.5% Filipino, and 4% other/unknown. The unduplicated pupil count is 217, or 46%. At Mendocino Unified School District, our vision is to provide an integrated learning community that fosters creativity, compassion, and civic responsibility in a way that maximizes personal development. Our motto is "Learn. Explore. Create."

Reflections: Successes

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

A look at the data from the 2019 California School Dashboard doesn't exactly indicate many successes in terms of where we would like to be in the measured areas. Many indicators point to the yellow in the meter, but when you dig a little deeper, our high school math and English Language Arts scores were a point of success. In addition, although it declined slightly, our graduation rate remains high. Our CTE classes and pathways continue to strengthen as participation was at its highest point in the last 5 years. Locally, our Family Resource Center continues to be utilized by all students and families, but with our low income families in particular.

Reflections: Identified Need

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

According to the dashboard, there are a few indicators that need significant improvement for socioeconomically disadvantaged students and those with disabilities including chronic absenteeism, performance on the SBAC for math and English Language Arts and suspensions. In addition, the suspension rate for Hispanic students needs improvement. A District-wide Chronic Absenteeism Task Force was created in 2018-19 to strategize and to support families in getting to school. We are planning to continue that into the 2021-22 school year. In addition, we are hiring additional instructional aides and intervention teachers to assist with reading and math. Finally, we are hiring a dedicated EL teacher and ELPAC Coordinator to better serve our EL families.

LCAP Highlights

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

The main highlight of the LCAP is the commitment to provide more consistent, and better services for our English Learners. For years, the services and ELPAC coordination for our EL students has been splintered and has changed hands as our staffing needs change from year to year. We are hoping to hire a dedicated EL teacher and coordinator to provide services and to collaborate with other classroom teachers. In addition to increasing our reclassification rate, we are hoping to closely measure student progress on an individual basis. Another highlight in the LCAP is a doubling down on our reading and math intervention efforts as we cope with learning loss due to covid. Our CTE programs and pathways continue to grow in popularity and we will be strengthening our CTE offerings in this LCAP. Finally, we are continuing and expanding our efforts to support or low income families through our counseling program and Family Resource Center.

Comprehensive Support and Improvement

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

Schools Identified

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

NA

Support for Identified Schools

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

NA

Monitoring and Evaluating Effectiveness

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

NA

Stakeholder Engagement

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

Stakeholders were engaged at various meetings during the spring. Staff meetings were held on April 28th, May 12th, and May 19th. Parents and community members met on May 12th, and the K-8 Parent Teacher Organization was consulted on May 13th. Notices regarding the parent meetings were sent in school newsletters and via parent listserves.

A summary of the feedback provided by specific stakeholder groups.

The feedback from stakeholder groups was strong and thoughtful. For math and reading intervention: the need for a proven program for diagnostic assessments and additional RTI teachers and aides was mentioned. For English Learners: better use of translation tools and consistent, dedicated staffing. For student social and emotional supports: student and/or adult mentors, and increased counseling, particularly at the high school level. Professional development for staff was discussed for all three categories. Parent and community stakeholders suggested training for parents on academic strategies with their kids at home, continued Zooms for after school study groups, and better messaging/communication with Spanish speaking families. There was also support for later start times in our schools.

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

The need for additional support for math and reading intervention and our EL students came up frequently at stakeholder meetings and resulted in a more focused effort to provide direct actions and services to EL students and those with academic learning loss. In addition, more supports within our Family Resource Center and counseling programs are embedded in the LCAP as a result of the stakeholder meetings.

Goals and Actions

Goal

Goal #	Description
1	Every English Learner will show annual improvement in each domain of the English Language Proficiency Assessments for California (ELPAC). The four domains are listening speaking, reading, and writing. (CA state priorities 2,4)

An explanation of why the LEA has developed this goal.

The number of English Learners in the school district continues to increase with each year. We are small enough, however, to track and measure all of the four domains for each student on the ELPAC. For the past few years we have lacked a consistent EL teacher and English Language Proficiency Assessments for California (ELPAC) Coordinator.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
The four domains of the ELPAC for each EL student	A spreadsheet will be created with each EL student listed in the school district. Their scores from the 2020-21 school year will serve as the baseline.				
Improved participation and proficiency on the ELA and Math SBAC	A spreadsheet will be created with each EL student listed in the school district. Their scores from the 2021 SBAC will serve as the baseline.				
Increased English Learner reclassification rate	Zero students were reclassified during the 2020-21 school year				

Actions

Action #	Title	Description	Total Funds	Contributing
1	Hire a dedicated EL teacher and ELPAC Coordinator	EL Teacher will provide direct instruction and services to all EL students. As the ELPAC Coordinator, they will coordinate and administer the ELPAC tests and determine if reclassification is appropriate.	\$74,708.00	Yes
2	Maintain a 0.40 FTE EL teacher at the K-8 School	EL Teacher will provide direct instruction and services to all EL students.	\$40,471.00	Yes

Goal Analysis [2021-22]

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

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Goals and Actions

Goal

Goal #	Description
2	Improved student outcomes for socioeconomically disadvantaged students (CA state priorities 4,5,6)

An explanation of why the LEA has developed this goal.

According to the California School Dashboard for MUSD, socioeconomically disadvantaged students need improvement in ELA and Math proficiency on the SBAC, chronic absenteeism, and suspension rate.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Socioeconomically disadvantaged pupil chronic absenteeism rate	Socioeconomically disadvantaged pupil chronic absenteeism rate in 2018-19: 25.4%				
Socioeconomically disadvantaged pupil suspension rate	Socioeconomically disadvantaged pupil suspension rate in 2018-19: 9.7%				
Socioeconomically disadvantaged pupil proficiency on the ELA and Math SBAC	Percentage of socioeconomically disadvantaged students meeting the standard in ELA on the SBAC in 2019: 48% Percentage of socioeconomically				

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	disadvantaged students meeting the standard in math on the SBAC in 2019: 34%				

Actions

Action #	Title	Description	Total Funds	Contributing
1	Maintain a 1.0 FTE Social Worker	The Social worker provides outreach to socioeconomically disadvantaged students and families to insure the best opportunity for engagement and parent involvement.. They provide translation and resources such as weekly food boxes, laundry services, counseling, and connections to community resources.	\$83,086.00	Yes
2	Hire a 3.5 hr/day Social Work Aide	The social work aide will assist the social worker in the Family Resource Center to improve engagement, communication, and parent involvement.	\$7,141.00	Yes
3	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	The RTI teacher will provide direct math and reading intervention services to students to improve student academic outcomes.	\$37,354.00	Yes
4	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	The RTI teacher will provide direct math and reading intervention services to students to improve student academic outcomes.	\$30,353.00	Yes
5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and	Additional instructional aides will reduce the staff to student ratio in the classrooms and provide more 1:1 intervention and instruction.	\$65,663.00	Yes

Action #	Title	Description	Total Funds	Contributing
	Mendocino K-8 School			
6	Maintain Counseling Services (0.10 FTE)	The mental health counselor will improve student outcomes such as connectedness and safety	\$10,730.00	Yes
7	Hire additional counseling services (0.3 FTE)	Additional counseling will improve student outcomes such as connectedness and safety and offer more opportunities for classroom counseling and teaching positive peer interactions.	\$22,185.00	Yes

Goal Analysis [2021-22]

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

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Goals and Actions

Goal

Goal #	Description
3	Improved student outcomes (CA state priorities 1, 4, 7,8)

An explanation of why the LEA has developed this goal.

We are always prioritizing basic services for all students, pupil achievement, course access, and other pupil outcomes

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Teachers in the LEA appropriately assigned and fully credentialed in the subject area and for the pupils they are teaching	Mis-assigned teachers in 2020-21: 0				
Sufficient student access to to the standards-aligned instructional materials	Williams Complaints in 2020-21: 0				
School facilities in good repair	Percentage of facilities in good or exemplary condition in 2020-21: 100%				
ELA and Math Proficiency on the SBAC	Percentage of MUSD students meeting or exceeding the standard on the SBAC ELA in 2019: 55% (CA - 51%)				

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	Percentage of MUSD students meeting or exceeding the standard on the SBAC math in 2019: 45% (CA - 40%)				
Successful completion of A-G requirements for the UC and CSU systems	Percentage of 12th graders completing A-G requirements in 2018-19: 60%				
Successful completion of courses that satisfy the requirements for a career technical education (CTE) pathway	Percentage of 12th grade students completing a CTE pathway in 2019-20: 65%				
Passing an advanced placement exam with a score of a 3 or higher	Percentage of 12th grade students achieving a score of a 3 or better in 2018-19: 49%				
College preparedness as measured by the Early Assessment Program	Percentage of students in the Early Assessment Program: NA				
A broad course of study	Number of elective classes offered at Mendocino High School in 2019-20: 27				
K-8 Writing Assessment	Percentage of 6th-8th grade students achieving a 3 or 4 on				

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
	one of the K-8 writing assessments in 2020-2021: NA (baseline will be determined in 2021-22)				
Increased opportunities for work-based learning through internships in the community	Number of students participating in work-based internships in the community in 2020-21: NA (baseline will be determined in 2021-22)				

Actions

Action #	Title	Description	Total Funds	Contributing
1	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	The RTI teacher will provide direct math and reading intervention services to students to improve student academic outcomes.	\$37,354.00	No
2	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	The RTI teacher will provide direct math and reading intervention services to students to improve student academic outcomes.	\$30,353.00	No
3	Maintain 3.2 FTE elective teachers at Mendocino High School to offer a broad course of study	The elective teachers will teach the course that contribute to all students receiving a broad course of study as well as increased CTE participation and pathway completion.	\$244,644.00	No
4	Maintain a 0.2 FTE Freshman Seminar Teacher	The freshman seminar teacher will provide goal setting, career options, and and a roadmap of how to achieve those goals.	\$17,405.00	

Action #	Title	Description	Total Funds	Contributing
5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	Additional instructional aides will reduce the staff to student ratio in the classrooms and provide more 1:1 intervention and instruction.	\$52,724.00	No

Goal Analysis [2021-22]

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

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Goals and Actions

Goal

Goal #	Description
4	Improve school climate and student family engagement (CA state priorities 3,5,6)

An explanation of why the LEA has developed this goal.

Optimal learning will not be possible without proper mental health supports and a positive school climate

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Increased parent engagement and input in making decisions for the District and school sites as measured by a parent survey	Results of parent survey:NA (will determine baseline in 2021-22)				
School attendance rates	MUSD Attendance Rate in 2018-19: NA				
Chronic Absenteeism Rate	MUSD Chronic Absenteeism Rate in 2018-19: 19.9%				
Middle School Dropout Rate	MUSD Middle School Dropout Rate in 2018-19: 0%				
High School Dropout Rate	MHS Dropout Rate in 2018-19: 11.6%				
High School Graduation Rate	MHS Graduation Rate in 2018-19:88.4%				

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Pupil Suspension Rates	K-8 Suspension Rate in 2018-19: 7.1% MHS Suspension Rate in 2018-19: 7.2%				
Pupil Expulsion Rates	MUSD Expulsion Rate in 2018-19: 0%				
Student Safety and School Connectedness	CHKS Results in 2021-22 will serve as the baseline				

Actions

Action #	Title	Description	Total Funds	Contributing
1	Maintain Counseling Services (0.40 FTE)	The mental health counselor will improve student outcomes such as connectedness and safety	\$42,921.00	No
2	Hire additional counseling services (0.3 FTE)	Additional counseling will improve student outcomes such as connectedness and safety and offer more opportunities for classroom counseling and teaching positive peer interactions.	\$22,185.00	Yes
3	Contract with the Mendocino Youth Project for 1 day/week	MCYP worker will improve student outcomes such as connectedness and safety and offer more opportunities for classroom counseling and teaching positive peer interactions.		No

Goal Analysis [2021-22]

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

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

Analysis of the 2021-22 goals will occur during the 2022-23 update cycle.

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

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

Percentage to Increase or Improve Services	Increased Apportionment based on the Enrollment of Foster Youth, English Learners, and Low-Income students
9.32%	\$354,729

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

Required Descriptions

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

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

Total Expenditures Table

LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
\$320,926.00	\$192,684.00	\$285,936.00	\$19,731.00	\$819,277.00

Totals:	Total Personnel	Total Non-personnel
Totals:	\$819,277.00	

Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1	English Learners	Hire a dedicated EL teacher and ELPAC Coordinator	\$7,471.00	\$67,237.00			\$74,708.00
1	2	English Learners	Maintain a 0.40 FTE EL teacher at the K-8 School	\$40,471.00				\$40,471.00
2	1	English Learners Foster Youth Low Income	Maintain a 1.0 FTE Social Worker	\$83,086.00				\$83,086.00
2	2	English Learners Foster Youth Low Income	Hire a 3.5 hr/day Social Work Aide	\$1,428.00	\$5,713.00			\$7,141.00
2	3	English Learners Foster Youth Low Income	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	\$37,354.00				\$37,354.00
2	4	English Learners Foster Youth Low Income	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)	\$30,353.00				\$30,353.00
2	5	English Learners Foster Youth Low Income	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	\$65,663.00				\$65,663.00
2	6	English Learners Foster Youth Low Income	Maintain Counseling Services (0.10 FTE)	\$10,730.00				\$10,730.00
2	7	English Learners Foster Youth Low Income	Hire additional counseling services (0.3 FTE)	\$22,185.00				\$22,185.00

Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
3	1	All	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)		\$37,354.00			\$37,354.00
3	2	All	Maintain 0.6 FTE of a K-8 Response to Intervention Teacher (0.3 FTE)			\$30,353.00		\$30,353.00
3	3	All	Maintain 3.2 FTE elective teachers at Mendocino High School to offer a broad course of study		\$49,387.00	\$195,257.00		\$244,644.00
3	4		Maintain a 0.2 FTE Freshman Seminar Teacher			\$17,405.00		\$17,405.00
3	5	All	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School		\$32,993.00		\$19,731.00	\$52,724.00
4	1	Students with Disabilities	Maintain Counseling Services (0.40 FTE)			\$42,921.00		\$42,921.00
4	2	English Learners Foster Youth Low Income	Hire additional counseling services (0.3 FTE)	\$22,185.00				\$22,185.00
4	3	All	Contract with the Mendocino Youth Project for 1 day/week					

Contributing Expenditures Tables

Totals by Type	Total LCFF Funds	Total Funds
Total:	\$320,926.00	\$393,876.00
LEA-wide Total:	\$32,915.00	\$32,915.00
Limited Total:	\$154,641.00	\$227,591.00
Schoolwide Total:	\$133,370.00	\$133,370.00

Goal	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
1	1	Hire a dedicated EL teacher and ELPAC Coordinator	Limited to Unduplicated Student Group(s)	English Learners	All Schools	\$7,471.00	\$74,708.00
1	2	Maintain a 0.40 FTE EL teacher at the K-8 School	Limited to Unduplicated Student Group(s)	English Learners	Specific Schools: Mendocino K-8 School Comptche School Albion School TK-8	\$40,471.00	\$40,471.00
2	1	Maintain a 1.0 FTE Social Worker	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	\$83,086.00	\$83,086.00
2	2	Hire a 3.5 hr/day Social Work Aide	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	\$1,428.00	\$7,141.00
2	3	Hire a 1.0 FTE K-8 Response to Intervention Teacher (0.50 FTE)	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Mendocino K-8 School Albion School Comptche School	\$37,354.00	\$37,354.00
2	4	Maintain 0.6 FTE of a K-8 Response to	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Mendocino K-8 Albion School	\$30,353.00	\$30,353.00

Goal	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
		Intervention Teacher (0.3 FTE)			Comptche School		
2	5	Hire additional Instructional Aides at Mendocino High School, Sunrise High School, and Mendocino K-8 School	Schoolwide	English Learners Foster Youth Low Income	Specific Schools: Mendocino High School Mendocino K-8 School Sunrise High School	\$65,663.00	\$65,663.00
2	6	Maintain Counseling Services (0.10 FTE)	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$10,730.00	\$10,730.00
2	7	Hire additional counseling services (0.3 FTE)	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$22,185.00	\$22,185.00
4	2	Hire additional counseling services (0.3 FTE)	Limited to Unduplicated Student Group(s)	English Learners Foster Youth Low Income	All Schools	\$22,185.00	\$22,185.00

Annual Update Table Year 1 [2021-22]

Annual update of the 2021-22 goals will occur during the 2022-23 update cycle.

Last Year's Goal #	Last Year's Action #	Prior Action/Service Title	Contributed to Increased or Improved Services?	Last Year's Total Planned Expenditures	Total Estimated Actual Expenditures
			Totals:	Planned Expenditure Total	Estimated Actual Total
			Totals:		

Instructions

[Plan Summary](#)

[Stakeholder Engagement](#)

[Goals and Actions](#)

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

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

Introduction and Instructions

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

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

- **Comprehensive Strategic Planning:** The process of developing and annually updating the LCAP supports comprehensive strategic planning (California *Education Code* [EC] 52064(e)(1)). Strategic planning that is comprehensive connects budgetary decisions to teaching and learning performance data. Local educational agencies (LEAs) should continually evaluate the hard choices they make about the use of limited resources to meet student and community needs to ensure opportunities and outcomes are improved for all students.
- **Meaningful Stakeholder Engagement:** The LCAP development process should result in an LCAP that reflects decisions made through meaningful stakeholder engagement (EC 52064(e)(1)). Local stakeholders possess valuable perspectives and insights about an LEA's programs and services. Effective strategic planning will incorporate these perspectives and insights in order to identify potential goals and actions to be included in the LCAP.
- **Accountability and Compliance:** The LCAP serves an important accountability function because aspects of the LCAP template require LEAs to show that they have complied with various requirements specified in the LCFF statutes and regulations, most notably:
 - Demonstrating that LEAs are increasing or improving services for foster youth, English learners, and low-income students in proportion to the amount of additional funding those students generate under LCFF (EC 52064(b)(4-6)).
 - Establishing goals, supported by actions and related expenditures, that address the statutory priority areas and statutory metrics (EC 52064(b)(1) & (2)).

- Annually reviewing and updating the LCAP to reflect progress toward the goals (*EC 52064(b)(7)*).

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

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

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

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

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

Given present performance across the state priorities and on indicators in the California School Dashboard, how is the LEA using its budgetary resources to respond to student and community needs, and address any performance gaps, including by meeting its obligation to increase or improve services for foster youth, English learners, and low-income students?

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

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

Plan Summary

Purpose

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

Requirements and Instructions

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

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

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

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

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

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

Stakeholder Engagement

Purpose

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

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

Statute and regulations specify the stakeholder groups that school districts and COEs must consult when developing the LCAP: teachers, principals, administrators, other school personnel, local bargaining units of the LEA, parents, and students. Before adopting the LCAP, school districts and COEs must share it with the Parent Advisory Committee and, if applicable, to its English Learner Parent Advisory Committee. The superintendent is required by statute to respond in writing to the comments received from these committees. School districts and COEs must also consult with the special education local plan area administrator(s) when developing the LCAP. Statute requires charter schools to consult with teachers, principals, administrators, other school personnel, parents, and students in developing the LCAP. The LCAP should also be shared with, and LEAs should request input from, schoolsite-level advisory groups, as applicable (e.g., schoolsite councils, English Learner Advisory Councils, student advisory groups, etc.), to facilitate alignment between schoolsite and district-level goals and actions.

Information and resources that support effective stakeholder engagement, define student consultation, and provide the requirements for advisory group composition, can be found under Resources on the following web page of the CDE's website: <https://www.cde.ca.gov/re/lc/>.

Requirements and Instructions

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

Local Control and Accountability Plan:

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

- a) Presented the local control and accountability plan to the parent advisory committee in accordance with Education Code section 52062(a)(1) or 52068(a)(1), as appropriate.
- b) If applicable, presented the local control and accountability plan to the English learner parent advisory committee, in accordance with Education Code section 52062(a)(2) or 52068(a)(2), as appropriate.

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

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

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

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

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

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

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

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

- Determination of changes made to a goal for the ensuing LCAP year based on the annual update process
- Determination of challenges or successes in the implementation of actions

Goals and Actions

Purpose

Well-developed goals will clearly communicate to stakeholders what the LEA plans to accomplish, what the LEA plans to do in order to accomplish the goal, and how the LEA will know when it has accomplished the goal. A goal statement, associated metrics and expected outcomes, and the actions included in the goal should be in alignment. The explanation for why the LEA included a goal is an opportunity for LEAs to clearly communicate to stakeholders and the public why, among the various strengths and areas for improvement highlighted by performance data and strategies and actions that could be pursued, the LEA decided to pursue this goal, and the related metrics, expected outcomes, actions, and expenditures.

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

Requirements and Instructions

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

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

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

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

Focus Goal(s)

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

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

Broad Goal

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

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

Maintenance of Progress Goal

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

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

Measuring and Reporting Results:

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

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

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

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

Complete the table as follows:

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

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

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

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

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

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

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

Goal Analysis:

Enter the LCAP Year

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

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

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

Purpose

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

Requirements and Instructions

This section must be completed for each LCAP year.

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

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

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

Required Descriptions:

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

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

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

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

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

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

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

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

In order to address this condition of our low-income students, we will develop and implement a new attendance program that is designed to address some of the major causes of absenteeism, including lack of reliable transportation and food, as well as a school

climate that does not emphasize the importance of attendance. Goal N, Actions X, Y, and Z provide additional transportation and nutritional resources as well as a districtwide educational campaign on the benefits of high attendance rates. (Contributing Action(s))

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

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

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

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

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

Actions Provided on a Schoolwide Basis:

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

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

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

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

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

Expenditure Tables

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

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

- Table 1: Actions
- Table 2: Total Expenditures
- Table 3: Contributing Expenditures
- Table 4: Annual Update Expenditures

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

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

- **Goal #:** Enter the LCAP Goal number for the action.
- **Action #:** Enter the action's number as indicated in the LCAP Goal.
- **Action Title:** Provide a title of the action.
- **Student Group(s):** Indicate the student group or groups who will be the primary beneficiary of the action by entering "All", or by entering a specific student group or groups.
- **Increased / Improved:** Type "Yes" if the action is included as contributing to meeting the increased or improved services; OR, type "No" if the action is **not** included as contributing to meeting the increased or improved services.
- If "Yes" is entered into the Contributing column, then complete the following columns:

- **Scope:** The scope of an action may be LEA-wide (i.e. districtwide, countywide, or charterwide), schoolwide, or limited. An action that is LEA-wide in scope upgrades the entire educational program of the LEA. An action that is schoolwide in scope upgrades the entire educational program of a single school. An action that is limited in its scope is an action that serves only one or more unduplicated student groups.
- **Unduplicated Student Group(s):** Regardless of scope, contributing actions serve one or more unduplicated student groups. Indicate one or more unduplicated student groups for whom services are being increased or improved as compared to what all students receive.
- **Location:** Identify the location where the action will be provided. If the action is provided to all schools within the LEA, the LEA must indicate “All Schools”. If the action is provided to specific schools within the LEA or specific grade spans only, the LEA must enter “Specific Schools” or “Specific Grade Spans”. Identify the individual school or a subset of schools or grade spans (e.g., all high schools or grades K-5), as appropriate.
- **Time Span:** Enter “ongoing” if the action will be implemented for an indeterminate period of time. Otherwise, indicate the span of time for which the action will be implemented. For example, an LEA might enter “1 Year”, or “2 Years”, or “6 Months”.
- **Personnel Expense:** This column will be automatically calculated based on information provided in the following columns:
 - **Total Personnel:** Enter the total amount of personnel expenditures utilized to implement this action.
 - **Total Non-Personnel:** This amount will be automatically calculated.
- **LCFF Funds:** Enter the total amount of LCFF funds utilized to implement this action, if any. LCFF funds include all funds that make up an LEA’s total LCFF target (i.e. base grant, grade span adjustment, supplemental grant, concentration grant, Targeted Instructional Improvement Block Grant, and Home-To-School Transportation).
- **Other State Funds:** Enter the total amount of Other State Funds utilized to implement this action, if any.
- **Local Funds:** Enter the total amount of Local Funds utilized to implement this action, if any.
- **Federal Funds:** Enter the total amount of Federal Funds utilized to implement this action, if any.
- **Total Funds:** This amount is automatically calculated based on amounts entered in the previous four columns.