

GFUED June 24, 2021 Board Agenda

Meeting Location: Concow School  
2771 Pentz Rd. Oroville, CA 95965/Conference Call number 605.475.4811

Code: 412229

Time: 3:00 PM

*For persons wishing to review the full agenda packet, one is available in the lobby at each school site. Meeting site is wheelchair accessible. Any individuals who require special accommodations should contact the superintendent (530) 533-9467 at least two days before the meeting date.*

**1. CALL TO ORDER – TIME:**

**BOARD OF TRUSTEES**

Deborah Ingvaldsen President \_\_\_\_\_

Richard Miller Clerk \_\_\_\_\_

Don Saul Trustee \_\_\_\_\_

Matthew Morris Trustee \_\_\_\_\_

Josh Peete Superintendent \_\_\_\_\_

Pearl Lankford Executive Assistant \_\_\_\_\_

**2. PUBLIC COMMENTS**

**3. FLAG SALUTE**

**4. APPROVAL TO VARY THE SEQUENCE**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**5. PUBLIC COMMENTS**

This is the time at which the President invites anyone in the audience: including district employees, wishing to address the Board on a matter not on the agenda to stand, state your name, and address for the record. Presentations will be limited to (3) minutes; maximum of (20) minutes to each subject matter. The board is prohibited by law from taking action or discussing any item if it is not listed on the agenda, unless permitted by law. For those wishing to address items on the agenda, time will be available as each agenda item is introduced.

**6. Discussion – 21/22 School Year**

**7.0 Action Items**

**7.1 Approve LCAP (REF)**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**7.2 Approve Budget (REF)**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_



**7.3 Approve Developer Fee Study (REF)**

**Motion**\_\_\_\_\_ **Second**\_\_\_\_\_ **Vote**\_\_\_\_\_

**7.4 Approve Ratified GFTA 3% Effective 7/1/21 (REF)**

**Motion**\_\_\_\_\_ **Second**\_\_\_\_\_ **Vote**\_\_\_\_\_

**8.0 Adjournment: Time**\_\_\_\_\_ **Motion**\_\_\_\_\_ **Second**\_\_\_\_\_ **Vote**\_\_\_\_\_







# 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
Golden Feather Union Elementary School District	Josh Peele Superintendent	jpeete@gfusd.org (530) 533-3467

## Plan Summary [2021-22]

### General Information

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

Golden Feather Union Elementary School District (formed July 1, 1962 by Big Bar, Cherokee, Concow, and Messilla Valley) is a unique entity nestled in the foothills of rural Butte County. The district is comprised of three campuses and a pool facility. Concow Elementary School (Transitional Kindergarten through Eighth Grade) has been occupying the Spring Valley campus since the Camp Fire in 2018. The district



owns and maintains the Concow School campus, Spring Valley campus, Golden Feather Community Day School, and the Golden Feather Pool.

Golden Feather students experience a unique, well-rounded education. Concow School boasts an active Student Council and Parents' Club which spearheads an ambitious program of events. In addition, a Spring and Fall water safety program is offered students at the district-owned swimming pool located on Concow Road. The LEA has 5 classroom teachers with two grade-level splits and 2 specialist teachers (special education and physical education). The district has approximately 75 students that are disbursed among the following split classrooms: TK/K, 1/2, 3/4, 5/6, and 7/8. GFUESD also operates a special education resource program, full-day intervention, and a physical education / health program. Golden Feather UESD has a better than one-to-one student to device ratio with the ability to access our updated curriculum for all subjects.

## Reflections: Successes

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

During the course of this three year plan, 2017-2020, Golden Feather Union Elementary School was affected by school closures due to flood evacuations, a fire that devastated our community, and a global pandemic which added to the trauma that our students, families, faculty and staff experienced. These adversities exacerbated the learning loss seen in our students indicated on the dashboard and local assessments. The overarching success is the fact that we are still open and providing for the children of our community and surprisingly our student population growing.

## 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.

Concow Elementary School was identified for Comprehensive Support and Improvement for Chronic Absenteeism and Suspension according to the California Dashboard. Academic Achievement is also an area of focus based on state data for the CAASPP. This plan is designed to address all targeted areas to increase student achievement. When reviewing our dashboard and local data we have a chronic absenteeism rate of 68.5%, which illustrates that over half of our students have missed ten or more days of school showing that they are not engaged in our program. Consequently, only 51% of our students met or exceeded standards in ELA and only 39.73% in Math. With focused professional development to increase the capacity of all faculty, in addition to implementing intervention and acceleration courses, we expect to maximize student outcomes.



# LCAP Highlights

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

The key features of this LCAP include:

Goal 1: Golden Feather Elementary will implement a Multi-Tiered System of Support, (MTSS), utilizing multiple forms of data to identify the academic, social-emotional, and/or behavioral needs of our students. A needs assessment will inform instructional decisions and improve academic outcomes for all student groups. Systems will be put in place to establish the collection of data, disaggregation and analysis to determine inequities and measure program effectiveness. Activities and strategies are designed to improve student achievement and outcomes based on comprehensive analysis. All students will receive instruction, aligned to California state content standards and curriculum frameworks, as well as any necessary intervention, accommodations, and assistance to meet graduation, college, and career requirements. All students, including unduplicated student groups, have access to and receive instruction in a broad course of study, including all of the subject areas.

Goal 2: Golden Feather Elementary has developed this goal for educators to improve the quality and delivery of instruction and increase and enhance academic rigor to improve student outcomes. Ongoing robust professional development will include Universal Design for Learning, classroom management and engagement strategies, as well as content and curriculum specific training.

Goal 3: Golden Feather Elementary School District will ensure all students, staff and community have access to a safe and caring environment with clean, well maintained facilities and a highly qualified staff. GFUESD provides training and opportunities for parents and families to learn about LEA and school plans, programs, and activities. GFUESD includes parents, students, and families in developing LEA and school site strategies to improve academic achievement and the social, emotional, and physical well-being of all students.

## 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.

Concow Elementary School

### Support for Identified Schools

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

Golden Feather Union Elementary School District supported Concow Elementary School by an gathering extensive stakeholder input through the following ways:

The overall process for stakeholder engagement included many outreach opportunities. Specifically, these efforts included different strategies for each stakeholder group:

1. Pupils: Golden Feather Planning Committee, text, google forms, Facebook, audio surveys
2. Families: Golden Feather Reopening Committee, text, google forms, Facebook, audio surveys, individual phone calls



3. Educators: Golden Feather Reopening Committee, text, google forms, Facebook, audio surveys, individual phone calls
  4. Stakeholders without access to internet: Golden Feather Reopening Committee, audio surveys, individual phone calls
  5. Stakeholders who speak languages other than English: The district does not have second language learner families.
- The Golden Feather UESD promoted stakeholder engagement through remote participation in the public hearing and local governing board meetings in the following ways:

Holding public meetings via teleconferencing

Making public meeting accessible telephonically/otherwise electronically to all members of public seeking to observe and address out local legislative body, as consistent with Executive Order N-29-20 (<https://www.gov.ca.gov/wp-content/uploads/2020/03/3.17.20-N-29-20-EO.pdf>), published on March 18, 2020.

Once input was solicited and gathered, the Golden Feather planning committee analyzed data for inequities. The following inequities were apparent:

Lack of access to instruction which resulted in significant learning loss as indicated by prior State testing as well as current diagnostic assessments due to the impact from the National Disaster Wildfire the Camp Fire which decimated our community. In addition to the Camp Fire, our students have also experienced school closures due to flood, Covid 19, and most recently power outages and evacuation warnings. We also have a significant number of students who are currently homeless and have been for the last two years due to the Camp Fire. Many of our students live in remote areas which have been affected by Covid transportation restrictions as well as lack access to WIFI and technology. To mitigate the above inequities the following actions have been established:

Transportation: When Covid restrictions are lifted, we will provide transportation meanwhile families are providing ride share opportunities that have facilitated by teachers.

WIFI and Access to Technology: The LEA has offered hotspots from 3 different providers for families to use, we purchased 100 chromebooks and 20 staff laptops

During School Closures: Offering low tech distance learning option to keep students engaged  
Homeless students are being supported by Butte County Homeless Liaison who provides services and resources. School has provided meal deliveries once a week for a week's worth of food and provides full day classes as well as an after school program. Students are also provided three meals a day at school, breakfast, lunch and a supper for all students.

To increase student growth and learning, intervention programs were purchased and used in our classrooms. We are also employing a part time intervention teacher to provide strategic intervention. A teacher position was also added to reduce grade level splits and reduce class sizes in order to provide full day instruction during Covid 19 restrictions. New curriculum has been purchased in Science, ELA, and piloted Math to provide high quality instruction across all grade levels.

## **Monitoring and Evaluating Effectiveness**

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

Golden Feather will monitor and evaluate initiatives by looking at data in the form of student attendance, student growth and achievement via diagnostic testing such as I-Ready as well as curriculum embedded assessments, monitoring student access to technology and WIFI to ensure that all students have access individual . In addition individual contact with families will provide real time information with regards to success of initiatives. To build capacity within our faculty abd staff, we will be providing professional development for implementation of the new curriculums, as well as high quality engaging strategies, and student centered coaching for all faculty and staff. All data will be shared





with all stakeholder groups with continuous updates throughout the year. Decisions will be made to adjust PDSA cycles, that will ultimately support students and result in school improvement.



## Stakeholder Engagement

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

Concow Elementary School has implemented multiple strategies for students, families, community members, classified and certificated staff as well as the governing board to provide input in developing the LCP, LCAP, and this SPSA. Even in the midst of the global Pandemic and school closures due to COVID 19, Concow Elementary has made robust efforts to solicit input from all stakeholder groups. Here are the dates that various stakeholders have met either in person, or via zoom beginning with reopening committee meetings and continuing over the course of the academic year 2020-2021:

- 6/16/20- Reopening Committee Meetings
- 6/23/20- Reopening Committee Meetings
- 6/30/20- Reopening Committee Meetings
- 7/07/20- Governing Board Meeting
- 7/14/20- Certificated, Classified, County Specialist stakeholder meeting
- 8/10/20- Certificated Meeting
- 8/19/20- Governing Board Meeting
- 8/20/20- Faculty and Staff Meeting
- 9/1/20- Certificated, Classified, County Specialist stakeholder meeting
- 9/8/20- Certificated Meeting
- 9/23/20- Governing Board Meeting
- 9/30/20- Governing Board Meeting
- 10/10/20- Certificated Meeting
- 10/16/20- Governing Board Meeting
- 10/21/20- Governing Board Meeting
- 11/04/20- Governing Board Meeting
- 12/01/20- Certificated Meeting
- 12/02/20- Governing Board Meeting
- 12/16/20- Governing Board Meeting
- 1/12/21- Certificated Meeting
- 1/19/21- Certificated Meeting
- 1/20/21- Parent Advisory Council
- 1/20/21- Governing Board Meeting
- 1/27/21- Governing Board Meeting
- 2/02/21- Certificated Meeting
- 2/09/21- Certificated Meeting
- 2/10/21- Governing Board Meeting
- 2/24/21- Governing Board Meeting
- 2/25/21- Student Council



3/05/21 - Student Council  
 3/09/21 - Certificated Meeting  
 3/16/21 - Certificated Meeting  
 3/17/21 - Parent Advisory Council  
 3/17/21 - Governing Board Meeting  
 4/02/21 - Student Council  
 4/13/21 - Certificated Meeting  
 4/20/21 - Certificated Meeting  
 4/21/21 - Parent Advisory Council  
 4/21/21 - Governing Board Meeting  
 5/04/21 - Certificated Meeting  
 5/07/21 - Student Council  
 5/11/21 - Certificated Meeting  
 5/19/21 - Governing Board Meeting  
 6/16/21 - Governing Board Meeting

To ensure equity of voice for all stakeholders, administrator will provide necessary access to all stakeholders to all public meetings and hearings via different platforms as well translations upon request.

A summary of the feedback provided by specific stakeholder groups.

Stakeholders provided valuable feedback to the district as seen below:

Advisory Committees and Students:

- \* Ensure grade-level splits do not exceed 2 grade-levels
- \* Improve school-to-home communication
- \* Increase supervision of students
- \* Provide tutoring opportunities

Bargaining Units, Admin, and SELPA:

- \* Full-day intervention and intervention curriculum
- \* Para-educators needed in all grade-levels
- \* Provide new teachers with induction
- \* Provide professional development



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

All aspects of this LCAP were influenced by stakeholder input. The district held many meetings, even during the COVID-19 pandemic to ensure all stakeholders had an opportunity to provide feedback.





# Goals and Actions

## Goal

Goal #	Description
1	Golden Feather Elementary will implement a Multi-Tiered System of Support, (MTSS), utilizing multiple forms of data to identify the academic, social-emotional, and/or behavioral needs of our students. A needs assessment will inform instructional decisions and improve academic outcomes for all student groups. Systems will be put in place to establish the collection of data, disaggregation and analysis to determine inequities and measure program effectiveness. Activities and strategies are designed to improve student achievement and outcomes based on comprehensive analysis. All students will receive instruction, aligned to California state content standards and outcomes based on comprehensive analysis. All students will intervention, accommodations, and assistance to meet graduation, college, and career requirements. All students, including unduplicated student groups, have access to and receive instruction in a broad course of study, including all of the subject areas.

An explanation of why the LEA has developed this goal.

Golden Feather Elementary School District has developed this goal to improve all student outcomes. Multiple forms of state and local data will be used to measure student progress throughout the year in ELA and Math to inform instruction, identify need for academic support which is provided by certificated staff and paraeducators. All student achievement data by grade level and student group(s), will be shared with all stakeholders to target support, develop action plans, and monitor schoolwide initiatives and identify students who need more intensive individualized support.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
CAASPP ELA	51.1 % met or exceeded standard				70% meet or exceed standard
CAASPP Math	39.73% met or exceeded standard				70% meet or exceed standard
Attendance Rates	92.3%				96%
Chronic Absenteeism	68.5%				10%
Suspension Rate (2018-2019)	22.4%				3%



Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Expulsion Rate	0%				0%
iReady ELA (Local Benchmark Data)	34% early, mid or above grade level				70% early, mid, or above grade level
iReady Math (Local Benchmark Data)	24% early, mid, or above grade level				70% early, mid, or above grade level
Providing a broad course of study to all students	100% students are enrolled in a broad course of study				100 % of students are enrolled in a broad course of study

## Actions

Action #	Title	Description	Total Funds	Contributing
1	Hire and Maintain Credentialed Teachers	Hire and/or maintain credentialed teachers to provide broad course of study including intervention teachers	\$144,481.00	Yes
2	Paraeducators	to provide targeted support to students struggling in math and/or reading as identified by multiple measures	\$66,820.00	Yes
3	Provide After School Tutoring	Provide after school tutoring to accelerate learning for unduplicated pupils as well as all students.	\$5,000.00	Yes
4	Purchase Intervention Program	Intervention Program for unduplicated students as well as all.	\$15,000.00	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	Design and implement a comprehensive, coherently focused, schoolwide professional development plan that supports all faculty and staff to improve the quality and delivery of a rigorous instructional program. This program will include differentiation and evidence-based strategies to address the needs of diverse learners and engages all students in order to maximize student growth and achievement.

An explanation of why the LEA has developed this goal.

Golden Feather Elementary has developed this goal for educators to improve the quality and delivery of instruction and increase and enhance academic rigor to improve student outcomes. Ongoing robust professional development will include Universal Design for Learning, classroom management and engagement strategies, as well as content and curriculum specific training.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Faculty and Staff Attendance of all PD	85%				100%
Faculty and Staff Survey of Effectiveness of PD	(Results of year end survey)				All faculty and staff scoring a 3 or above.
Total Hours Spent on Student Centered Coaching	0				100 hours of coaching

## Actions

Action #	Title	Description	Total Funds	Contributing
1	Professional Development	Professional development to all faculty and staff provided by BCOE Coordinated District Support Team surrounding Universal Design for Learning to maximize student achievement and provide differentiation to meet needs of diverse learners. In addition to individualized	\$77,000.00	No





Action #	Title	Description	Total Funds	Contributing
		Student-Centered Coaching to all certificated teachers over the course of the year.		
2	Provide Support for New Teachers	Pay for teacher induction program for new teachers to learn skills and strategies to meet the needs of unduplicated students.	\$10,800.00	Yes
3	Professional Development Beyond Contractual Day	Provide stipends and/or extra duty pay for additional hours for professional development surrounding universal design for learning, research based best practices, and meeting the needs of unduplicated pupils for all faculty and staff. Including professional development surrounding student data and response to intervention and acceleration.	\$30,292.00	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
3	Golden Feather Elementary School District will ensure all students, staff and community have access to a safe and caring environment with clean, well maintained facilities and a highly qualified staff. GFUESD provides training and opportunities for parents and families to learn about LEA and school plans, programs, and activities. GFUESD includes parents, students, and families in developing LEA and school site strategies to improve academic achievement and the social, emotional, and physical well-being of all students.

An explanation of why the LEA has developed this goal.

This goal was developed to ensure that all stakeholders feel safe and comfortable while meeting the mission and vision of the district.

## Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
FIT Report Scoring	Good Repair				Maintain Good Repair Ranking
Curriculum Adoption in All Subjects	6 out of 9 grade levels have newly adopted curriculums across all subject areas				9 grade levels have newly adopted curriculums across all subject areas
100% of Teachers are Fully Credentialed	100%				100%
LEA Generated Survey	94.8% students feel safe at school				97% students feel safe at school
LEA Generated Survey	____% parents feel their children are safe at school				97% of parents feel their children are safe at school
LEA Generated Survey	____% staff feel safe at school				100% staff feel safe at school



Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023–24
Parent Attendance at Parent Advisory Meetings	13% parent participation				20% parent participation
Parent Participation in Surveys	41% of parents participated				60% parents participation

## Actions

Action #	Title	Description	Total Funds	Contributing
1	Maintain communication to families and stakeholders	phone calls, auto dialer, text messages, emails, school website, Aeries Portal, surveys, school marquee, and appropriate social media	\$2,220.00	Yes
2	Provide and maintain activities that connect families and community members to school	Parent's Club meetings and activities, Site Council/Parent Advisory Committee, Back to School Night, Talent Show, Christmas Program, Open House, Fall Fest, Spring Fling, volunteer opportunities, and field trips,	\$2,000.00	Yes
3	Campus Supervision	Hire and maintain a campus supervisor to provide a safe and well monitored campus	\$22,805.00	Yes
4	Provide Kinder Care	Contract with BCOE to provide enrichment opportunities beyond the kinder academic school day	\$10,000.00	Yes
5	Nursing Services	Provide Nursing Services for students for unduplicated students as well as all students	\$5,000.00	Yes
6	Provide Meals for Students	Pay for cafeteria encroachment for meals for unduplicated students as well as all students	\$42,000.00	Yes





Action #	Title	Description	Total Funds	Contributing
7	Indirect Costs	Costs associated with providing administrative services to ensure compliance for federal funding and support indirect costs	\$6,161.00	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.

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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.

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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.

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# 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
32.55%	\$183,678.00

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.

The actions and expenditures of funds marked as contributing to increased or improved services were developed focusing on the needs, conditions, or circumstances of our unduplicated population with further consideration of the actions design, content, method, and/or location that best meets the identified need. All actions were developed using a careful analysis of data and input from our stakeholders. These contributing actions are principally directed toward our unduplicated student population to help Golden Feather Unified Elementary School District be effective in meeting the LCAP goals and the identified needs of the unduplicated student groups. Many of these actions and services are being performed on a schoolwide or districtwide basis in order to increase their overall efficiency and effectiveness but were created to improve or increase services for foster youth English learners, and low income students.

- 1.1 By maintaining credentialed teachers to provide a broad course of study and intervention programs, we are engaging students and meeting their academic needs.
- 1.2 By providing paraeducators to support struggling students we expect our unduplicated students to make significant growth as well as all students.
- 1.3 By providing after school tutoring for our unduplicated students, we will provide services beyond our normal school day and expect to see increased in academic achievement.
- 1.4 We will purchase an intervention program to assist struggling readers which our unduplicated students are.
- 2.2 By supporting new teachers with professional development through teacher induction, we plan on giving new teachers the necessary skills to address the needs of our unduplicated pupils.
- 3.1 and 3.2- By providing opportunities for parents to contact with the school staff and program, we will see the gains in students achievement. The correlation between parent involvement and student success is research based and the basis for the development of this action.



3.3 A campus supervisor will help to facilitate smooth transitions between classes as well the lunch period and after school. This campus supervisor will be able to make connections with struggling students and observe students in unstructured times helping to provide faculty, staff and the counselor with anecdotal information about students and their behavior.

3.3.5,3.6 By providing for unduplicated students' basic needs like food, shelter, and nursing services, we expect that students will be able to attend to their academics because they are not hungry and they have a safe, inviting, and engaging environment in the Kinder Care program.

The Research used to justify these goals and actions are as follows:

Goal 1.1 Class Size Reduction:

"Small Classes in the Early Grades, Academic Achievement, and Graduating From High School. Journal of Educational Psychology. "For all students combined, 4 years of a small class in K-3 were associated with a significant increase in the likelihood of graduating from high school; the odds of graduating after having attended small classes for 4 years were increased by about 80.0%. Furthermore, the impact of attending a small class was especially noteworthy for students from low-income homes. Three years or more of small classes affected the graduation rates of low-SES students, increasing the odds of graduating by about 67.0% for 3 years and more than doubling the odds for 4 years." Finn, J. D., et. al. (2005).

Goal 1.2 Paraprofessional Support for struggling students:

We find evidence that TAs (paraprofessionals) have positive effects on student test scores in reading and math, with the largest, consistent, and most robust effects in reading. As we illustrated above, the effects of TAs in that subject are sufficiently large to show that hiring TAs can be a cost-effective way to improve test scores in reading. " (Hemelt, Ladd, Clifton, 2021)

Goal 1.3 Providing After School Tutoring:

"Tutoring, as a supplement to classroom teaching, is generally considered the most powerful form of instruction for increasing underachieving students' reading achievement". (Burns, Senesac, & Symington,2004).

Goal 1.4: Intervention Program:

"RTI is the practice of providing quality instruction and intervention and using student learning in response to that instruction to make instructional and important educational decisions to maximize student achievement." (Batsche et al., 2005).

Goal 2.2 PD and New Teacher Support:

"Professional development for teachers is a key mechanism for improving classroom instruction and student achievement".(Ball & Cohen, 1999; Cohen & Hill, 2000; Corcoran, Shields, & Zucker, 1998; Darling-Hammond & McLaughlin, 1995; Elmore, 1997; Little, 1993; National Commission on Teaching and America's Future, 1996).

Goal 3.1 and 3.2 Parental Involvement and Outreach:

"The Harvard Family Research Project concluded that parental involvement is associated with higher student achievement. They found that student success was higher in a variety of areas including standardized test scores, grades and teacher ratings. Students are also more likely to enroll in higher-level programs, pass their classes, attend school regularly, have better social skills and move onto post-secondary education." (Harvard, 210)



Goal 3.3 Campus Supervisor:

"The goal of student supervision is a safe school environment. Proactive student supervision ensures the safety of students in areas and activities that take place on the way to and from school, during playground activities, in hallways and restrooms, and at recess, and, when incidents happen, it helps minimize negative outcomes." (ASCIP, 2014)

3.3, 3.5, 3.6- Providing Basic Needs and Kinder Care:

"Evidence-based, effectively coordinated, and strategically planned school health programs and services are also necessary for closing the academic achievement gap." (Basch, 2011 as cited in CDC) Basic needs not being met, such as chronic hunger, can impact the development of a child physically and cognitively with lifelong consequences (Cook & Jeng, 2009). "Learning falls in a higher level of the hierarchy and the foundation or lower levels of the hierarchy (i.e. basic needs) need to be fulfilled before the higher levels can be achieved." (Prince & Howard, 2002) "If needs are not met, the student cannot be ready to learn because their efforts and attention are focused on survival and meeting the lower level needs." (Burleson & Thoron, 2014; Dryfoos, 2002)

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

By providing for the basic needs of our unduplicated students, making them feel safe with additional campus supervision, providing intervention programs, supplemental curriculum and materials, providing additional tutoring, maintaining small class sizes allowing for more one to one interaction and support, we expect the achievement gap seen in our unduplicated pupils to lessen and student outcomes improve. In addition, we are providing our faculty and staff with professional development designed to address the barriers to learning often experienced by our unduplicated students which will improve student achievement. This is how we are improving or increasing our services by more than 32.5% for our foster youth and low income students by allocating \$185,154 towards these actions principally directed at our foster youth and low income students.





## Total Expenditures Table

LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
\$185,154.00	\$177,547.00		\$76,878.00	\$439,579.00

Totals:	Total Personnel	Total Non-personnel
Totals:	\$317,267.00	\$122,312.00

Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1	English Learners Foster Youth Low Income	Hire and Maintain Credentialed Teachers	\$33,726.00	\$70,255.00		\$40,500.00	\$144,481.00
1	2	English Learners Foster Youth Low Income	Paraeducators	\$36,603.00			\$30,217.00	\$66,820.00
1	3	English Learners Foster Youth Low Income	Provide After School Tutoring	\$5,000.00				\$5,000.00
1	4	English Learners Foster Youth Low Income	Purchase Intervention Program	\$15,000.00				\$15,000.00
2	1	All Students with Disabilities	Professional Development		\$77,000.00			\$77,000.00
2	2	English Learners Foster Youth Low Income	Provide Support for New Teachers	\$10,800.00				\$10,800.00
2	3	All	Professional Development Beyond Contractual Day		\$30,292.00			\$30,292.00
3	1	English Learners Foster Youth Low Income	Maintain communication to families and stakeholders	\$2,220.00				\$2,220.00



Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
3	2	English Learners	Provide and maintain activities that connect families and community members to school	\$2,000.00				\$2,000.00
		Foster Youth						
		Low Income						
3	3	English Learners	Campus Supervision	\$22,805.00				\$22,805.00
		Foster Youth						
		Low Income						
3	4	English Learners	Provide Kinder Care	\$10,000.00				\$10,000.00
3	5	English Learners	Nursing Services	\$5,000.00				\$5,000.00
		Foster Youth						
		Low Income						
3	6	English Learners	Provide Meals for Students	\$42,000.00				\$42,000.00
		Foster Youth						
		Low Income						
3	7	All	Indirect Costs				\$6,161.00	\$6,161.00



## Contributing Expenditures Tables

Totals by Type	Total LCFF Funds	Total Funds
<b>Total:</b>	\$185,154.00	\$326,126.00
<b>LEA-wide Total:</b>	\$185,154.00	\$326,126.00
<b>Limited Total:</b>	\$0.00	\$0.00
<b>Schoolwide Total:</b>	\$183,154.00	\$324,126.00

Goal	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
1	1	Hire and Maintain Credentialed Teachers	LEA-wide Schoolwide	English Learners Foster Youth Low Income		\$33,726.00	\$144,481.00
1	2	Paraeducators	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$36,603.00	\$66,820.00
1	3	Provide After School Tutoring	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$5,000.00	\$5,000.00
1	4	Purchase Intervention Program	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$15,000.00	\$15,000.00
2	2	Provide Support for New Teachers	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$10,800.00	\$10,800.00
3	1	Maintain communication to families and stakeholders	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$2,220.00	\$2,220.00
3	2	Provide and maintain activities that connect families and community members to school	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$2,000.00	\$2,000.00



Goal	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
3	3	Campus Supervision	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$22,805.00	\$22,805.00
3	4	Provide Kinder Care	LEA-wide Schoolwide	English Learners	All Schools	\$10,000.00	\$10,000.00
3	5	Nursing Services	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$5,000.00	\$5,000.00
3	6	Provide Meals for Students	LEA-wide Schoolwide	English Learners Foster Youth Low Income	All Schools	\$42,000.00	\$42,000.00





**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
<b>Totals:</b>				<b>Planned Expenditure Total</b>	<b>Estimated Actual Total</b>
<b>Totals:</b>					



# 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](mailto: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)).



- o 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 <b>2021–22.</b>	Enter information in this box when completing the LCAP for <b>2021–22.</b>	Enter information in this box when completing the LCAP for <b>2022–23.</b> Leave blank until then.	Enter information in this box when completing the LCAP for <b>2023–24.</b> Leave blank until then.	Enter information in this box when completing the LCAP for <b>2024–25.</b> Leave blank until then.	Enter information in this box when completing the LCAP for <b>2021–22.</b>

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 succinctly 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.



LCCF Budget Overview for Parents: Data Input

Local Educational Agency (LEA) name:	Golden Feather Union Elementary School District
CDS code:	04-61457-0000000
LEA contact information:	Josh Peete, (530) 533-3467, jpeete@gfusd.org
Coming School Year:	2021 – 22
Current School Year:	2020 – 21

\*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCCF funding purposes.

<b>Projected General Fund Revenue for the 2021 – 22 School Year</b>	
Total LCCF funds	\$ 1,318,057
LCCF supplemental & concentration grants	\$ 183,678
All other state funds	\$ 103,562
All local funds	\$ 67,120
All federal funds	\$ 488,276
Total Projected Revenue	\$ 1,977,015
<b>Total Budgeted Expenditures for the 2021 – 22 School Year</b>	
<b>Amount</b>	
Total Budgeted General Fund Expenditures	\$ 1,952,016
Total Budgeted Expenditures in the LCAP	\$ 439,579
Total Budgeted Expenditures for High Needs Students in the LCAP	\$ 326,126
Expenditures not in the LCAP	\$ 1,512,437
<b>Expenditures for High Needs Students in the 2020 – 21 School Year</b>	
<b>Amount</b>	
Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan	\$ 78,513
Actual Expenditures for High Needs Students in Learning Continuity Plan	\$ 116,904





**GOLDEN FEATHER UNION  
ELEMENTARY SCHOOL  
DISTRICT**

**ORIGINAL BUDGET  
REPORT**

**2021-2022**

**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: Golden Feather School District Office  
Date: June 18, 2021

Place: Golden Feather School District  
Date: June 23, 2021  
Time: 05:00 PM

Adoption Date: June 24, 2021

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

Contact person for additional information on the budget reports:

Name: Penny Timboe

Telephone: 530-532-5674

Title: Director of External Services

E-mail: ptimboe@bcoe.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?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			Jun 24, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

North Valley Schools Insurance Group JPA

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Penny Timboe

Title: Director of External Services

Telephone: 530-532-5674

E-mail: ptimboe@bcoe.org

Golden Feather Union Elementary School District  
2021-22 Original Budget Assumptions  
June 18, 2021

The following budget assumptions were incorporated into the 2021-22 Original Budget:

Revenue:

Beginning with the 2013-14 fiscal year, the Local Control Funding Formula (LCFF) was adopted to replace the previous K12 Education "Revenue Limit" Budget funding model. The LCFF consolidates most funding streams into one lump sum and includes additional funds for students who are either English language learners, receive free and reduced priced meals or are Foster or Homeless Youth. Included in the LCFF proposal is also a Local Control Accountability Plan (LCAP) that requires districts to create a path for the future, with input from students, parents, teachers and bargaining units as well as administration and the Board. This information is entered into the template created by the California Department of Education and submitted to the local County Office for approval. The LCAP is a living document and is updated and submitted on a yearly basis. In addition to this, there is an annual update component that compares actual expenses to the budgeted estimates in the previous year.

As we continue to deal with the impacts of the Covid-19 global pandemic, K12 school districts remain under the hold-harmless provisions from 2020-21 that allow for the use of the greater of the 2019-20 Average Daily Attendance (ADA) or the current (budget) year ADA to calculate the District's 2021-22 LCFF funding. Golden Feather is projecting a rebound in enrollment for the 2021-22 school year. As a result, a projected P2 ADA of 65.15 has been used for the budget year.

The current year funded LCFF COLA is a Mega COLA of 5.07% as presented in the Governor's May Revise released in mid-May. This represents the statutory COLA of 1.7% and an additional 3.37% to make up for the unfunded COLA of 2020-21 as well as unexpected increases in State revenues during the pandemic.

Class-size Reduction has changed due to its inclusion in the LCFF and is now called the Grade Span Adjustment (GSA). The new GSA ratio has been expanded to 24:1 and will be paid through the LCFF at \$842 per K-3 student participating in the program.

Lottery revenue is budgeted at \$49.00/ADA for Restricted Lottery and \$150.00/ADA for Unrestricted Lottery.

Federal categorical revenue was projected based the most current information available from CDE. This information is projecting a potential reduction of 15% in some Title (\*) programs. The sources are projected as follows:

<b>Source</b>	<b>2020-21 Projected Funding</b>
Title I (*15% reduction)	\$69,762
Title II (*15% reduction)	\$8,652
Title IV	\$10,000
Title V (Small Rural School Achievement)	\$868

Elementary and Secondary School Emergency Relief (ESSER III)*	\$613,911 ***
ESSER II*	\$68,968**
Learning Loss Mitigation Funds (LLMF)- Coronavirus Relief*	\$0 (fully expended in 2020-21)
LLMF – Governor’s Emergency Relief (GEER)*	\$0 (fully expended in 2020-21)
LLMF – General Fund*	\$0 (fully expended in 2020-21)
Expanded Learning Opportunities (ELO-7425)*	\$56,173 / \$22,648 (remaining balance)
Expanded Learning Opportunities (ELO (para-professionals)-7426)*	\$2,000 (remaining balance)
In-Person Instruction Grant (IPI)*	\$20,137

\* One-Time Funding related to CARES Act / ARP Act / AB86 (AB86 revenues will be recognized in the 2020-21 year and will be brought forward as Beginning Balances in 2021-22

\*\*Represents funding remaining after 2020-21 planned expenditures. Actual fund balance will be updated after 2020-21 FYE Closing is completed

\*\*\* Not yet budgeted. New resource codes being developed. Plan & reporting requirements to follow

State categorical revenue has been wrapped into the LCFF. Programs affected are GATE, PAR, Arts & Music, PE Grant, Math & Reading AB466, School Safety, IMFRP, and Professional Development AB825, Targeted Instruction AB825 and School & Library AB825. In addition to these funds, Deferred Maintenance has also been included in the LCFF.

Although the District is not required to fund the 3% Routine Restricted Maintenance Transfer, we find it prudent to begin making this transfer to fund future large maintenance projects that may need to be considered. The state provides no additional funding for facilities maintenance; therefore it is in the District’s best interest to have funds dedicated to maintenance issues that may arise.

#### Salaries and Benefits:

Anticipated salaries for 2021-22 were budgeted based on current staffing needs; The following rates were used for budgeting statutory benefits:

<b><u>Statutory Benefits</u></b>	<b><u>2020-21 Employer Rate Used for Budget</u></b>
STRS	16.92%
PERS	22.91%
Social Security	6.20%
Medicare	1.45%
State Unemployment Insurance (SUI)	1.23%
Worker’s Compensation	2.9161%
MDVL Cap	\$11,568

#### Other:

Beginning balances were budgeted in the following resources:

- Camp Fire Content Replacements: \$170,980
- ESSER II (3212): \$68,968



Supplies and Other Operating Expenditures are budgeted based on prior year usage as well as direction provided by the district's Administration.

Special Education Billbacks are projected based on updated estimates provided by the entity providing the Special Education Services if available. The Special Ed billback from Butte County Office of Education (BCOE) is budgeted at \$116K for Original Budget and \$131K for 2022-23 based on estimates provided by the BCOE. For 2023-24, bill-back is estimated with a 5% increase over prior year.

As part of LCFF, Transportation has become unrestricted and will no longer need a contribution. Golden Feather is budgeting for providing transportation services in 2021-22 at an estimated cost of \$72,099.

The Cafeteria encroachment on the General Fund will be charged to the ESSER II funding in the 2021-22 school year. The District currently operates under a contract with Thermalito School District for providing student meals at a cost of approximately \$9,500 and incurs additional staffing costs for transporting and serving the meals. The current encroachment for 2021-22 is estimated at \$42,644.

Special Education has a planned contribution of \$106K.

Golden Feather is projected to meet the state's minimum reserve requirement in all three years of the MYP.

The 2021-22 proposed State budget does have the current cash deferrals removed for the 2021-22 year and beyond; with the exception of the June to July deferral. This is currently anticipated as an on-going deferral although pressure is on at the legislative level to remove all deferrals given the State's current optimistic outlook. However, a conservative approach is suggested in the event that the deferrals are not removed in the final state budget. Cashflow projections indicate that the District has sufficient cash balances to manage potential on-going deferrals.

#### **Justification of Ending Fund Balance in Excess of the Minimum Required Amount**

The combined unrestricted ending fund balance in Golden Feather's General Fund and Special Reserve for Non-Capital Outlay Fund (Fund 17) at the end of 2021-22 is projected to be \$2,153,616 which is in excess of the state required minimum amount of \$99,734. These excess reserves are needed to safeguard against future economic uncertainty and increasing costs including but not limited to, rising personnel costs, increasing special education costs and the impacts of potential declining enrollment in the future.

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	1,313,949.00	0.00	1,313,949.00	1,318,057.00	0.00	1,318,057.00	0.3%
2) Federal Revenue		8100-8299	0.00	1,105,041.00	1,105,041.00	0.00	488,276.00	488,276.00	-55.8%
3) Other State Revenue		8300-8599	6,773.00	101,058.00	107,831.00	9,991.00	93,571.00	103,562.00	-4.0%
4) Other Local Revenue		8600-8799	31,400.00	55,286.00	86,686.00	25,000.00	42,120.00	67,120.00	-22.6%
5) TOTAL REVENUES			1,352,122.00	1,261,385.00	2,613,507.00	1,353,048.00	623,967.00	1,977,015.00	-24.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	298,270.00	94,670.00	392,940.00	311,316.00	170,509.00	481,825.00	22.6%
2) Classified Salaries		2000-2999	174,263.00	148,716.00	322,979.00	281,525.00	40,884.00	322,409.00	-0.2%
3) Employee Benefits		3000-3999	241,796.00	144,847.00	386,643.00	296,385.00	132,075.00	428,460.00	10.8%
4) Books and Supplies		4000-4999	70,148.00	182,290.00	252,438.00	81,245.00	43,689.00	124,934.00	-50.5%
5) Services and Other Operating Expenditures		5000-5999	304,303.00	301,367.00	605,670.00	316,328.00	161,205.00	477,533.00	-21.2%
6) Capital Outlay		6000-6999	721,150.00	323,380.00	1,044,530.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	101,767.00	101,767.00	0.00	116,855.00	116,855.00	14.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(48,641.00)	48,641.00	0.00	(18,422.00)	18,422.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,761,289.00	1,345,678.00	3,106,967.00	1,268,377.00	683,639.00	1,952,016.00	-37.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(409,167.00)	(84,293.00)	(493,460.00)	84,671.00	(59,672.00)	24,999.00	-105.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	42,644.00	42,644.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	447,615.00	0.00	447,615.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(97,423.00)	97,423.00	0.00	(163,858.00)	163,858.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			350,192.00	97,423.00	447,615.00	(163,858.00)	121,214.00	(42,644.00)	-109.5%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(58,975.00)	13,130.00	(45,845.00)	(79,187.00)	61,542.00	(17,645.00)	-61.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	1,802,700.00	55,838.00	1,858,538.00	1,743,725.00	68,968.00	1,812,693.00	-2.5%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,802,700.00	55,838.00	1,858,538.00	1,743,725.00	68,968.00	1,812,693.00	-2.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,802,700.00	55,838.00	1,858,538.00	1,743,725.00	68,968.00	1,812,693.00	-2.5%
2) Ending Balance, June 30 (E + F1e)			1,743,725.00	68,968.00	1,812,693.00	1,664,538.00	130,510.00	1,795,048.00	-1.0%
Components of Ending Fund Balance									
a) Nonspendable		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	68,968.00	68,968.00	0.00	130,510.00	130,510.00	89.2%
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated		9789	155,348.00	0.00	155,348.00	99,734.00	0.00	99,734.00	-35.8%
Reserve for Economic Uncertainties		9790	1,588,377.00	0.00	1,588,377.00	1,564,804.00	0.00	1,564,804.00	-1.5%
Unassigned/Unappropriated Amount									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash		9110	0.00	0.00	0.00			
a) in County Treasury		9111	0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00			
b) in Banks		9130	0.00	0.00	0.00			
c) in Revolving Cash Account		9135	0.00	0.00	0.00			
d) with Fiscal Agent/Trustee		9140	0.00	0.00	0.00			
e) Collections Awaiting Deposit		9150	0.00	0.00	0.00			
2) Investments		9200	0.00	0.00	0.00			
3) Accounts Receivable		9290	0.00	0.00	0.00			
4) Due from Grantor Government		9310	0.00	0.00	0.00			
5) Due from Other Funds		9320	0.00	0.00	0.00			
6) Stores		9330	0.00	0.00	0.00			
7) Prepaid Expenditures		9340	0.00	0.00	0.00			
8) Other Current Assets			0.00	0.00	0.00			
9) TOTAL ASSETS			0.00	0.00	0.00			
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	0.00	0.00	0.00			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL LIABILITIES			0.00	0.00	0.00			
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								

Description (G9 + H2) - (I6 + J2)	Resource Codes		Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
	0.00	0.00		0.00	0.00	0.00				

Description			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
LCFF SOURCES										
Principal Apportionment										
State Aid - Current Year		8011	361,499.00	0.00	361,499.00	361,499.00	0.00	361,499.00	0.0%	
Education Protection Account State Aid - Current Year		8012	8,922.00	0.00	8,922.00	13,030.00	0.00	13,030.00	46.0%	
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Tax Relief Subventions		8021	8,499.00	0.00	8,499.00	8,499.00	0.00	8,499.00	0.0%	
Homeowners' Exemptions		8022	4,440.00	0.00	4,440.00	4,440.00	0.00	4,440.00	0.0%	
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other Subventions/In-Lieu Taxes										
County & District Taxes		8041	961,073.00	0.00	961,073.00	961,073.00	0.00	961,073.00	0.0%	
Secured Roll Taxes		8042	33,523.00	0.00	33,523.00	33,523.00	0.00	33,523.00	0.0%	
Unsecured Roll Taxes		8043	11,294.00	0.00	11,294.00	11,294.00	0.00	11,294.00	0.0%	
Prior Years' Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Supplemental Taxes										
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Miscellaneous Funds (EC 41604)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Other In-Lieu Taxes										
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Subtotal LCFF Sources			1,389,250.00	0.00	1,389,250.00	1,393,358.00	0.00	1,393,358.00	0.3%	
LCFF Transfers										
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%	
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers to Charter Schools in Lieu of Property Taxes		8096	(75,301.00)	0.00	(75,301.00)	(75,301.00)	0.00	(75,301.00)	0.0%	
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%	

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			1,313,949.00	0.00	1,313,949.00	1,318,057.00	0.00	1,318,057.00	0.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	8,046.00	8,046.00	0.00	14,544.00	14,544.00	80.8%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		82,073.00	82,073.00		69,762.00	69,762.00	-15.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		10,179.00	10,179.00		8,652.00	8,652.00	-15.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		180,991.00	180,991.00		188,415.00	188,415.00	4.1%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	823,752.00	823,752.00	0.00	206,903.00	206,903.00	-74.9%
TOTAL, FEDERAL REVENUE			0.00	1,105,041.00	1,105,041.00	0.00	488,276.00	488,276.00	-55.8%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,773.00	2,212.00	8,985.00	9,991.00	3,284.00	13,255.00	47.5%
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%



			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00				
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	98,846.00	98,846.00	0.00	90,307.00	90,307.00	-8.6%
TOTAL, OTHER STATE REVENUE			6,773.00	101,058.00	107,831.00	9,991.00	93,571.00	103,562.00	-4.0%

Description			2020-21 Estimated Actuals		2021-22 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)
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	0.00	0.0%
Unsecured Roll		8616	0.00	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	0.00	0.0%
Supplemental Taxes		8618	0.00	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	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds										
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from										
Delinquent Non-LCFF										
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales										
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	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	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	0.00	0.00	0.00	20,000.00	0.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value										
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts										
Adult Education Fees		8671	0.00	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	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue										
Plus: Misc Funds Non-LCFF										

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	11,400.00	0.00	11,400.00	5,000.00	0.00	5,000.00	-56.1%
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	0.0%
From County Offices	6500	8792		55,286.00	55,286.00		42,120.00	42,120.00	-23.8%
From JPAs	6500	8793		0.00	0.00			0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00			0.00	0.0%
From County Offices	6360	8792		0.00	0.00			0.00	0.0%
From JPAs	6360	8793		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	0.0%
From County Offices	All Other	8792	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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,400.00	55,286.00	86,686.00	25,000.00	42,120.00	67,120.00	-22.6%
TOTAL REVENUES			1,352,122.00	1,261,385.00	2,613,507.00	1,353,048.00	623,967.00	1,977,015.00	-24.4%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	183,869.00	90,056.00	273,925.00	194,780.00	170,509.00	365,289.00	33.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	114,401.00	4,614.00	119,015.00	116,536.00	0.00	116,536.00	-2.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			298,270.00	94,670.00	392,940.00	311,316.00	170,509.00	481,825.00	22.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	16,154.00	40,699.00	56,853.00	16,811.00	24,083.00	40,894.00	-28.1%
Classified Support Salaries		2200	45,366.00	86,742.00	132,108.00	134,556.00	0.00	134,556.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	111,743.00	17,938.00	129,681.00	130,158.00	0.00	130,158.00	0.4%
Other Classified Salaries		2900	1,000.00	3,337.00	4,337.00	0.00	16,801.00	16,801.00	287.4%
TOTAL, CLASSIFIED SALARIES			174,263.00	148,716.00	322,979.00	281,525.00	40,884.00	322,409.00	-0.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	48,171.00	57,830.00	106,001.00	52,675.00	74,374.00	127,049.00	19.9%
PERS		3201-3202	32,571.00	20,837.00	53,408.00	62,411.00	8,845.00	71,256.00	33.4%
OASDI/Medicare/Alternative		3301-3302	17,414.00	12,307.00	29,721.00	25,269.00	5,249.00	30,518.00	2.7%
Health and Welfare Benefits		3401-3402	119,770.00	46,007.00	165,777.00	115,282.00	34,414.00	149,696.00	-8.7%
Unemployment Insurance		3501-3502	235.00	118.00	353.00	7,075.00	2,512.00	9,587.00	2615.9%
Workers' Compensation		3601-3602	15,248.00	7,694.00	22,942.00	18,840.00	6,681.00	25,521.00	11.2%
OPEB, Allocated		3701-3702	8,387.00	0.00	8,387.00	14,833.00	0.00	14,833.00	76.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	54.00	54.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			241,796.00	144,847.00	386,643.00	296,385.00	132,075.00	428,460.00	10.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	27,600.00	2,427.00	30,027.00	15,854.00	18,264.00	34,118.00	13.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	42,548.00	89,135.00	131,683.00	60,391.00	20,837.00	81,228.00	-38.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	0.00	90,728.00	90,728.00	5,000.00	4,588.00	9,588.00	-89.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			70,148.00	182,290.00	252,438.00	81,245.00	43,689.00	124,934.00	-50.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	350.00	350.00	2,000.00	350.00	2,350.00	571.4%
Dues and Memberships		5300	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
Insurance		5400 - 5450	45,523.00	0.00	45,523.00	45,523.00	0.00	45,523.00	0.0%
Operations and Housekeeping Services		5500	50,000.00	5,000.00	55,000.00	50,000.00	0.00	50,000.00	-9.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,400.00	0.00	12,400.00	12,400.00	55,400.00	67,800.00	446.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	31,798.00	31,798.00	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	183,380.00	261,764.00	445,144.00	193,405.00	105,455.00	298,860.00	-32.9%
Communications		5900	10,000.00	2,455.00	12,455.00	10,000.00	0.00	10,000.00	-19.7%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			304,303.00	301,367.00	605,670.00	316,328.00	161,205.00	477,533.00	-21.2%

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)	
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	459,086.00	7,000.00	466,086.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	262,064.00	316,380.00	578,444.00	0.00	0.00	0.00	-100.0%
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			721,150.00	323,380.00	1,044,530.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	0.00	6,852.00	6,852.00	0.00	7,195.00	7,195.00	5.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	94,915.00	94,915.00	0.00	109,660.00	109,660.00	15.5%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500								
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223				0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	101,767.00	101,767.00	0.00	116,855.00	116,855.00	14.8%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(48,641.00)	48,641.00	0.00	(18,422.00)	18,422.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(48,641.00)	48,641.00	0.00	(18,422.00)	18,422.00	0.00	0.0%
TOTAL EXPENDITURES			1,761,289.00	1,345,678.00	3,106,967.00	1,268,377.00	683,639.00	1,952,016.00	-37.2%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	42,644.00	42,644.00	New
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	42,644.00	42,644.00	New
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets		8953	447,615.00	0.00	447,615.00	0.00	0.00	0.00	-100.0%
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%



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)	
(c) TOTAL, SOURCES			447,615.00	0.00	447,615.00	0.00	0.00	0.00	-100.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(97,423.00)	97,423.00	0.00	(163,858.00)	163,858.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(97,423.00)	97,423.00	0.00	(163,858.00)	163,858.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			350,192.00	97,423.00	447,615.00	(163,858.00)	121,214.00	(42,644.00)	-109.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,241.00	18,294.00	6.1%
3) Employee Benefits		3000-3999	13,461.00	14,850.00	10.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	(30,702.00)	9,500.00	-130.9%
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	42,644.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(42,644.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	42,644.00	New
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	42,644.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	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			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	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%
<b>OTHER LOCAL REVENUE</b>					
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%
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			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
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	17,241.00	18,294.00	6.1%
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			17,241.00	18,294.00	6.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,411.00	4,003.00	17.4%
OASDI/Medicare/Alternative		3301-3302	1,315.00	1,372.00	4.3%
Health and Welfare Benefits		3401-3402	8,018.00	8,676.00	8.2%
Unemployment Insurance		3501-3502	9.00	221.00	2355.6%
Workers' Compensation		3601-3602	545.00	578.00	6.1%
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	163.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			13,461.00	14,850.00	10.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,096.00	0.00	-100.0%
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	(31,798.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	9,500.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(30,702.00)	9,500.00	-130.9%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
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%
<b>TOTAL, EXPENDITURES</b>			0.00	42,644.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	42,644.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	42,644.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	42,644.00	New



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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,000.00	5,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	348,568.00	353,568.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			348,568.00	353,568.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			348,568.00	353,568.00	1.4%
2) Ending Balance, June 30 (E + F1e)			353,568.00	358,568.00	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	353,568.00	0.00	-100.0%
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	358,568.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	0.0%

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,700.00	2,700.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	220,602.00	223,302.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			220,602.00	223,302.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			220,602.00	223,302.00	1.2%
2) Ending Balance, June 30 (E + F1e)			223,302.00	226,002.00	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	223,302.00	226,002.00	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	2,700.00	2,700.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,700.00	2,700.00	0.0%
TOTAL, REVENUES			2,700.00	2,700.00	0.0%

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			12,000.00	12,000.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	208,219.00	220,219.00	5.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			208,219.00	220,219.00	5.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208,219.00	220,219.00	5.8%
2) Ending Balance, June 30 (E + F1e)			220,219.00	232,219.00	5.4%
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	220,219.00	232,219.00	5.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300.00	300.00	0.0%
5) TOTAL REVENUES			300.00	300.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			300.00	300.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			300.00	300.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,793.00	26,093.00	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,793.00	26,093.00	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,793.00	26,093.00	1.2%
2) Ending Balance, June 30 (E + F1e)			26,093.00	26,393.00	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	26,093.00	26,393.00	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	300.00	300.00	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			300.00	300.00	0.0%
TOTAL, REVENUES			300.00	300.00	0.0%

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

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

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



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

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	53.89	53.89	53.89	63.77	63.77	63.77
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	53.89	53.89	53.89	63.77	63.77	63.77
<b>5. District Funded County Program ADA</b>						
a. County Community Schools						
b. Special Education-Special Day Class				1.38	1.38	1.38
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	1.38	1.38	1.38
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	53.89	53.89	53.89	65.15	65.15	65.15
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,318,057.00	0.81%	1,328,769.00	0.80%	1,339,409.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,991.00	0.00%	9,991.00	0.00%	9,991.00
4. Other Local Revenues	8600-8799	25,000.00	0.00%	25,000.00	0.00%	25,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(163,858.00)	1.76%	(166,737.00)	1.96%	(170,013.00)
6. Total (Sum lines A1 thru A5c)		1,189,190.00	0.66%	1,197,023.00	0.62%	1,204,387.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				311,316.00		387,540.00
b. Step & Column Adjustment				13,429.00		13,429.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				62,795.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	311,316.00	24.48%	387,540.00	3.47%	400,969.00
2. Classified Salaries						
a. Base Salaries				281,525.00		292,695.00
b. Step & Column Adjustment				11,170.00		11,255.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	281,525.00	3.97%	292,695.00	3.85%	303,950.00
3. Employee Benefits	3000-3999	296,385.00	5.15%	311,637.00	0.94%	314,578.00
4. Books and Supplies	4000-4999	81,245.00	0.00%	81,245.00	0.00%	81,245.00
5. Services and Other Operating Expenditures	5000-5999	316,328.00	0.00%	316,328.00	0.00%	316,328.00
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	(18,422.00)	0.00%	(18,422.00)	0.00%	(18,422.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	45,000.00	5.56%	47,500.00
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)		1,268,377.00	11.64%	1,416,023.00	2.13%	1,446,148.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(79,187.00)		(219,000.00)		(241,761.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,743,725.00		1,664,538.00		1,445,538.00
2. Ending Fund Balance (Sum lines C and D1)		1,664,538.00		1,445,538.00		1,203,777.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
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	99,734.00		95,839.00		90,984.00
2. Unassigned/Unappropriated	9790	1,564,804.00		1,349,699.00		1,112,793.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,664,538.00		1,445,538.00		1,203,777.00

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	99,734.00		95,839.00		90,984.00
c. Unassigned/Unappropriated	9790	1,564,804.00		1,349,699.00		1,112,793.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		1,664,538.00		1,445,538.00		1,203,777.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The negative expenditures are related to one-time salary costs from carry-over dollars (3212) being removed in year 3.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	488,276.00	-78.74%	103,826.00	0.00%	103,826.00
3. Other State Revenues	8300-8599	93,571.00	-47.86%	48,786.00	0.00%	48,786.00
4. Other Local Revenues	8600-8799	42,120.00	20.84%	50,897.00	0.00%	50,897.00
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	163,858.00	1.76%	166,737.00	1.96%	170,013.00
6. Total (Sum lines A1 thru A5c)		787,825.00	-53.00%	370,246.00	0.88%	373,522.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				170,509.00		170,509.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		(54,377.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	170,509.00	0.00%	170,509.00	-31.89%	116,132.00
2. Classified Salaries						
a. Base Salaries				40,884.00		40,884.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		(16,801.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,884.00	0.00%	40,884.00	-41.09%	24,083.00
3. Employee Benefits	3000-3999	132,075.00	-28.09%	94,973.00	-15.51%	80,244.00
4. Books and Supplies	4000-4999	43,689.00	-14.96%	37,154.00	-89.33%	3,964.00
5. Services and Other Operating Expenditures	5000-5999	161,205.00	-57.95%	67,783.00	-15.22%	57,466.00
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	116,855.00	-39.21%	71,031.00	3.07%	73,211.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	18,422.00	0.00%	18,422.00	0.00%	18,422.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	42,644.00	-100.00%	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)		726,283.00	-31.05%	500,756.00	-25.41%	373,522.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		61,542.00		(130,510.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		68,968.00		130,510.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		130,510.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	130,510.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		130,510.00		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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted )						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3 Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Negative expenditures are related to one time carry over funds being fully expended in year 2.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,318,057.00	0.81%	1,328,769.00	0.80%	1,339,409.00
2. Federal Revenues	8100-8299	488,276.00	-78.74%	103,826.00	0.00%	103,826.00
3. Other State Revenues	8300-8599	103,562.00	-43.24%	58,777.00	0.00%	58,777.00
4. Other Local Revenues	8600-8799	67,120.00	13.08%	75,897.00	0.00%	75,897.00
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)		1,977,015.00	-20.73%	1,567,269.00	0.68%	1,577,909.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				481,825.00		558,049.00
b. Step & Column Adjustment				13,429.00		13,429.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				62,795.00		(54,377.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	481,825.00	15.82%	558,049.00	-7.34%	517,101.00
2. Classified Salaries						
a. Base Salaries				322,409.00		333,579.00
b. Step & Column Adjustment				11,170.00		11,255.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(16,801.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	322,409.00	3.46%	333,579.00	-1.66%	328,033.00
3. Employee Benefits	3000-3999	428,460.00	-5.10%	406,610.00	-2.90%	394,822.00
4. Books and Supplies	4000-4999	124,934.00	-5.23%	118,399.00	-28.03%	85,209.00
5. Services and Other Operating Expenditures	5000-5999	477,533.00	-19.56%	384,111.00	-2.69%	373,794.00
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	116,855.00	-39.21%	71,031.00	3.07%	73,211.00
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	42,644.00	5.52%	45,000.00	5.56%	47,500.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,994,660.00	-3.90%	1,916,779.00	-5.07%	1,819,670.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(17,645.00)		(349,510.00)		(241,761.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,812,693.00		1,795,048.00		1,445,538.00
2. Ending Fund Balance (Sum lines C and D1)		1,795,048.00		1,445,538.00		1,203,777.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	130,510.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	99,734.00		95,839.00		90,984.00
2. Unassigned/Unappropriated	9790	1,564,804.00		1,349,699.00		1,112,793.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,795,048.00		1,445,538.00		1,203,777.00

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	99,734.00		95,839.00		90,984.00
c. Unassigned/Unappropriated	9790	1,564,804.00		1,349,699.00		1,112,793.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,664,538.00		1,445,538.00		1,203,777.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		83.45%		75.41%		66.15%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		63.77		66.39		68.14
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,994,660.00		1,916,779.00		1,819,670.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,994,660.00		1,916,779.00		1,819,670.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		99,733.00		95,838.95		90,983.50
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)		99,733.00		95,838.95		90,983.50
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



## Golden Feather Union Elementary 2021-22 Original Budget MYP Assumptions

- Revenue:
1. All Revenue numbers are taken from SACS, which was updated with the most recent apportionments schedules received from CDE using the LCFF.
  2. All One Time funds or expenses have been removed out years. If there is deferred revenue, that is in place.
  3. Any Carryover funds have been removed in the out years along with any expenses associated with those additional revenues.
  4. Reductions to Restricted Federal Funding follows prior year trends.
  5. Forest Reserve revenues are currently budgeted at zero
  6. Year 2 & 3 transfers from Special Reserve are included as a line item in revenue, if needed.
  7. Funded COLA is included in the LCFF for all three years as follows:  
5.07% in budget year, 2.48% in 22/23 & 3.11% in 23/24
  8. CSR is now included in the LCFF as Grade Span Adjustment and is not broken out
  9. Due to the nature of the funding, MAA and Mandated Costs revenues, along with other misc one time funds, have been removed in subsequent years and will be budgeted as received, however, planned one time state Mandate disbursement is included in current year
  10. Carryover balance, if any, is from Estimated Actuals
  11. PERS proposed rate increases will increase charge as follows:  
22.91% in 21/22, 26.1% in 22/23 & 27.10% in 23/24
  12. STRS proposed rate increases will increase charge as follows:  
16.92% in 21/22, 19.1% in 22/23 & 19.10% in 23/24
  13. Lottery is estimated at \$150/ADA Non Prop 20 and \$49/ADA Prop 20
  14. District is projected to be funded as Basic Aid district in all three years.
- ADA:
- Projections were taken from attached spreadsheet. Numbers provided by the District. Adjustments in revenue based on expected future ADA are included.
- Expenses:
- All expenses are from SACS and represent budget numbers from most recent discussion between BCOE and District Superintendent.
- Changes
- All proposed future changes are broken out in the MYP including but not limited to:
- Increase salary and benefit expense due to Step in Column
  - Increase/Decrease in spending due to the use of one time funds in year one
  - Reduction in Staffing where applicable
  - Reduction of one time expenses in future years, where applicable.
  - Change in STRS and PERS contribution rates
  - Change in funding streams

District Name: Golden Feather

Prepared by: Pearl

Table 1: Current 2020-21 Enrollment

	2020-21	CDS	SDC/RSP	Total
TK	6			6
K	10		1	11
1	8			8
2	5		1	6
3	4		1	5
4	7		1	8
5	4			4
6	6		1	7
7	6		2	8
8	2		1	3
Total	58	0	8	66 ADA

5.24  
9.61  
6.99  
5.24  
4.37  
6.99  
3.49  
6.12  
6.99  
2.62

I will fill in the ADA %'s from the last three years and come up with a 3 year average.

31.45  
16.60  
9.61  
57.66

ADA % from 19-20 P-2  
ADA % from 18-19 P-2  
ADA % from 17-18 P-2

3 year AVG

90.06250%  
86.08197%  
85.94203%  
262.08650%  
87.36217%

Most up to date CBEDS  
Most up to date Unduplicated Pupil %

62  
85%

Table 2: Projected 2021-22 Enrollment

	2021-22	CDS	SDC/RSP	Total
TK	6			6
K	10			10
1	10		1	11
2	8			8
3	5		1	6
4	4		1	5
5	7		1	8
6	4			4
7	7		1	8
8	5		2	7
Total	66	0	7	73 ADA

5.24  
8.74  
9.61  
6.99  
5.24  
4.37  
6.99  
3.49  
6.99  
6.12

35.82  
14.85  
13.10  
63.77

Please fill out the Yellow Portion with your Unduplicated Pupil Counts  
I will fill out the Blue Section regarding prior period ADA %.

Table 3: Projected 2022-23 Enrollment

	2022-23	CDS	SDC/RSP	Total
TK	6			6
K	10			10
1	10			10
2	10		1	11
3	8			8
4	5		1	6
5	4		1	5
6	7		1	8

5.24  
8.74  
8.74  
9.61  
6.99  
5.24  
4.37  
6.99

39.31  
16.60

7	4				3.49
8	7		1		6.99
					10.48
Total	71	0	5	76	66.40
					ADA

**Golden Feather Union Elementary School District**

**2021-22 Projected Cash Flow - General Fund**

6/17/2021

Actual	Projected												2021-22 Original Budget
	July	August	September	October	November	December	January	February	March	April	May	June	Total
<b>BEGINNING CASH</b>	752,284	729,679	743,732	1,720,686	1,559,579	1,479,528	1,790,532	1,619,755	1,539,346	1,429,216	1,506,175	1,253,014	
<b>RECEIPTS</b>													
Revenue Limit Sources													
LCFF	54,225	54,225	54,225	54,225	-	-	21,690	24,582	24,582	19,174	-	-	306,927
LCFF Repayment	24,582	18,586	18,586	18,355	11,865	3,258	-	-	3,258	-	-	3,258	91,974
EPA	-	-	3,258	-	-	-	-	-	-	-	-	-	13,030
Prior Year Corrections	-	-	-	-	739	538,773	7,169	3,868	-	439,535	2,813	(3,153)	0
Property Taxes	-	(4,518)	(9,036)	(6,024)	(6,024)	(6,024)	(6,024)	(3,012)	(12,549)	(6,276)	(6,276)	(6,276)	1,018,829
In Lieu Taxes	-	72,167	1,019,218	(157,115)	-	(90,904)	(31,971)	-	(20,455)	(235,917)	(3)	-	(72,040)
Federal Sources	-	-	-	-	-	1,057	-	-	2,282	2,040	42,029	-	555,021
Other State Sources	-	-	7,011	-	-	-	-	-	-	-	-	-	54,419
Other State inc w/ Appr. - CY	-	-	-	-	-	-	-	-	-	-	-	-	0
State Mandate Sources	-	-	-	6,099	23	2,285	8,923	-	-	4,870	5,108	-	0
Other Local Sources	-	-	-	-	-	-	21,911	215	175	-	13,899	2,279	25,000
SPED Passthrough	-	-	-	-	-	-	-	-	-	-	-	-	42,120
Other Misc	-	-	-	-	-	-	-	-	-	-	-	-	0
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	0
Prior Year A/R	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>TOTAL RECEIPTS</b>	78,807	140,460	1,093,261	(55,375)	6,603	448,444	21,697	25,653	(2,706)	223,426	57,570	(3,893)	1,931,493
													1,977,015
													45,522
<b>DISBURSEMENTS</b>													
Salaries & Benefits	36,248	97,656	109,666	90,279	87,121	109,828	116,962	95,847	96,221	92,590	132,685	122,068	1,187,172
Operating Expenditures	63,099	26,688	4,577	13,389	(468)	27,612	28,850	9,280	10,268	28,147	178,046	212,980	602,467
Transfers Out	2,064	2,064	2,064	2,064	-	-	46,662	936	936	25,730	-	45,836	128,355
Prior Year AP	-	-	-	-	-	-	-	-	-	-	-	-	0
<b>TOTAL DISBURSEMENTS</b>	101,412	126,407	116,307	105,732	86,653	137,440	192,474	106,062	107,424	146,467	310,731	380,884	1,917,994
													1,994,660
													45,522
<b>NET MONTHLY CHANGE</b>	(22,605)	14,053	976,954	(161,107)	(80,050)	311,004	(170,776)	(80,409)	(110,131)	76,960	(253,161)	(384,777)	
<b>NET ENDING CASH</b>	729,679	743,732	1,720,686	1,559,579	1,479,528	1,790,532	1,619,755	1,539,346	1,429,216	1,506,175	1,253,014	868,237	

Treasurer Cash (General Fund)

Fund 17 (3086)

Total Cash (General and Fund 17)

**Golden Feather Union**  
**Cash Flow Assumptions:**

**2021-22 Original Budget**

**Revenue**

LCFF - Current year:	Based on Funding Pattern established by CDE. Based on most recent information, the 5-5-9 funding pattern is being used. 100% of June Principal Apportionment continues to be deferred into the following fiscal year, consistent with the Governor's May Revision
EPA (From Prop 30)	The EPA account is based on estimated funding from CDE. EPA will be paid quarterly through the year, with the first current year payment in September
Prior Year Corrections:	Based on assumption that District will have to repay excess State Aid received due to switching to Basic Aid funding model at P-1 Recertification.
Property Taxes:	Based on Prior year funding pattern
In Lieu Taxes	Based on 19-20 P-2 Charter ADA and In-Lieu Payment Schedule Specified By CDE
Federal Sources	Based on Prior year funding pattern
Other State Sources	Based on Prior year funding pattern
Other State inc w/ Appr. - CY	Based on Funding Pattern established by CDE. Based on most recent information, the 5-5-9 funding pattern is being used. 100% of June Principal Apportionment continues to be deferred into the following fiscal year, consistent with the Governor's May Revision
Other Local Sources	Based on Prior year funding pattern

**Disbursements**

Salaries and Benefits	Based on Prior year spending pattern
Operating Expenditures	Based on Prior year spending pattern
Transfers Out	Based on BCOE billback collection schedule. Transfers to other funds based on PY history as needed to cover negative cash balances.

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	59	59		
Charter School				
<b>Total ADA</b>	<b>59</b>	<b>59</b>	<b>0.0%</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	53	53		
Charter School				
<b>Total ADA</b>	<b>53</b>	<b>53</b>	<b>0.0%</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	44	54		
Charter School		0		
<b>Total ADA</b>	<b>44</b>	<b>54</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	64			
Charter School	0			
<b>Total ADA</b>	<b>64</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	65	61		
Charter School				
<b>Total Enrollment</b>	<b>65</b>	<b>61</b>	<b>6.2%</b>	<b>Not Met</b>
Second Prior Year (2019-20)				
District Regular	40	53		
Charter School				
<b>Total Enrollment</b>	<b>40</b>	<b>53</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	50	59		
Charter School				
<b>Total Enrollment</b>	<b>50</b>	<b>59</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	73			
Charter School				
<b>Total Enrollment</b>	<b>73</b>			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	53	61	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>53</b>	<b>61</b>	<b>86.9%</b>
Second Prior Year (2019-20)			
District Regular	43	53	
Charter School			
<b>Total ADA/Enrollment</b>	<b>43</b>	<b>53</b>	<b>81.1%</b>
First Prior Year (2020-21)			
District Regular	54	59	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>54</b>	<b>59</b>	<b>91.5%</b>
Historical Average Ratio:			86.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			<b>87.0%</b>

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	64	73		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>64</b>	<b>73</b>	<b>87.7%</b>	<b>Not Met</b>
1st Subsequent Year (2022-23)				
District Regular	66	76		
Charter School				
<b>Total ADA/Enrollment</b>	<b>66</b>	<b>76</b>	<b>86.8%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	68	78		
Charter School				
<b>Total ADA/Enrollment</b>	<b>68</b>	<b>78</b>	<b>87.2%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:  
(required if NOT met)

This is simply a rounding issue. The projected ADA of 63.77 is 87.36% of enrollment and therefore not outside the standard.



#### 4. CRITERION: LCFF Revenue

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

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

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

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

##### Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
<b>Step 1 - Change in Population</b>				
a. ADA (Funded) (Form A, lines A6 and C4)	53.89	65.15	67.77	69.52
b. Prior Year ADA (Funded)		53.89	65.15	67.77
c. Difference (Step 1a minus Step 1b)		11.26	2.62	1.75
d. Percent Change Due to Population (Step 1c divided by Step 1b)		20.89%	4.02%	2.58%
<b>Step 2 - Change in Funding Level</b>				
a. Prior Year LCFF Funding		1,313,949.00	1,318,057.00	1,328,769.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		66,617.21	32,687.81	41,324.72
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)</b>		25.96%	6.50%	5.69%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>		N/A	N/A	N/A

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

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

##### Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,018,829.00	1,018,829.00	1,029,017.00	1,039,307.00
Percent Change from Previous Year		0.00%	1.00%	1.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		-1.00% to 1.00%	.00% to 2.00%	.00% to 2.00%

#### 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)	1,389,250.00	1,393,358.00	1,404,070.00	1,414,710.00
District's Projected Change in LCFF Revenue:		0.30%	0.77%	0.76%
Basic Aid Standard:		-1.00% to 1.00%	.00% to 2.00%	.00% to 2.00%
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

## 5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	934,272.25	1,601,503.30	58.3%
Second Prior Year (2019-20)	763,408.91	1,284,198.83	59.4%
First Prior Year (2020-21)	714,329.00	1,761,289.00	40.6%
	Historical Average Ratio:		52.8%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	5.0%	5.0%	5.0%
	47.8% to 57.8%	47.8% to 57.8%	47.8% to 57.8%

### 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)	889,226.00	1,268,377.00	70.1%	Not Met
1st Subsequent Year (2022-23)	991,872.00	1,371,023.00	72.3%	Not Met
2nd Subsequent Year (2023-24)	1,019,497.00	1,398,648.00	72.9%	Not Met

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

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

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

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

The District has seen an influx of revenues from state and federal sources related to the global pandemic. In addition, Golden Feather has also received significant funding assistance related to wildfires. This increase has inflated the district's overall expenditures outside of salaries and benefits.

## 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):	25.96%	6.50%	5.69%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	15.96% to 35.96%	-3.50% to 16.50%	-4.31% to 15.69%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	20.96% to 30.96%	1.50% to 11.50%	.69% to 10.69%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2020-21)	1,105,041.00		
Budget Year (2021-22)	488,276.00	-55.81%	Yes
1st Subsequent Year (2022-23)	103,826.00	-78.74%	Yes
2nd Subsequent Year (2023-24)	103,826.00	0.00%	Yes

Explanation:  
(required if Yes)

Changes related to an influx of one-time funds related to the global pandemic that have now been removed from the budget.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2020-21)	107,831.00		
Budget Year (2021-22)	103,562.00	-3.96%	Yes
1st Subsequent Year (2022-23)	58,777.00	-43.24%	Yes
2nd Subsequent Year (2023-24)	58,777.00	0.00%	Yes

Explanation:  
(required if Yes)

Changes related to an influx of one-time funds related to the global pandemic that have now been removed from the budget.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2020-21)	86,686.00		
Budget Year (2021-22)	67,120.00	-22.57%	Yes
1st Subsequent Year (2022-23)	75,897.00	13.08%	Yes
2nd Subsequent Year (2023-24)	75,897.00	0.00%	Yes

Explanation:  
(required if Yes)

Changes are related to the new SELPA revenue distribution formula.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2020-21)	252,438.00		
Budget Year (2021-22)	124,934.00	-50.51%	Yes
1st Subsequent Year (2022-23)	118,399.00	-5.23%	Yes
2nd Subsequent Year (2023-24)	85,209.00	-28.03%	Yes

Explanation:  
(required if Yes)

Changes related to an influx of one-time funds related to the global pandemic that have now been removed from the budget.

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

First Prior Year (2020-21)	605,670.00		
Budget Year (2021-22)	477,533.00	-21.16%	Yes
1st Subsequent Year (2022-23)	384,111.00	-19.56%	Yes
2nd Subsequent Year (2023-24)	373,794.00	-2.69%	Yes

**Explanation:**  
(required if Yes)

Changes related to an influx of one-time funds related to the global pandemic that have now been removed from the budget.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2020-21)	1,299,558.00		
Budget Year (2021-22)	658,958.00	-49.29%	Not Met
1st Subsequent Year (2022-23)	238,500.00	-63.81%	Not Met
2nd Subsequent Year (2023-24)	238,500.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2020-21)	858,108.00		
Budget Year (2021-22)	602,467.00	-29.79%	Not Met
1st Subsequent Year (2022-23)	502,510.00	-16.59%	Not Met
2nd Subsequent Year (2023-24)	459,003.00	-8.66%	Not 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)

Changes related to an influx of one-time funds related to the global pandemic that have now been removed from the budget.

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

Changes related to an influx of one-time funds related to the global pandemic that have now been removed from the budget.

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

Changes are related to the new SELPA revenue distribution formula.

- 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)

Changes related to an influx of one-time funds related to the global pandemic that have now been removed from the budget.

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

Changes related to an influx of one-time funds related to the global pandemic that have now been removed from the budget.

## 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?	<input type="text" value="No"/>
	b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	<input type="text" value="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)	<input type="text" value="1,949,138.00"/>
	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	<input type="text" value="0.00"/>
	c. Net Budgeted Expenditures and Other Financing Uses	<input type="text" value="1,949,138.00"/>

	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
	<input type="text" value="58,474.14"/>	<input type="text" value="55,400.00"/>	<input type="text" value="Not Met"/>

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

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

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

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

## 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	101,434.00	440,057.56	155,348.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	1,588,377.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999)	0.00	(2,079.41)	0.00
e. Available Reserves (Lines 1a through 1d)	101,434.00	437,978.15	1,743,725.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,028,672.13	1,846,270.74	3,106,967.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	2,028,672.13	1,846,270.74	3,106,967.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	5.0%	23.7%	56.1%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.7%</b>	<b>7.9%</b>	<b>18.7%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	949,223.24	1,625,908.51	N/A	Met
Second Prior Year (2019-20)	377,036.49	1,304,309.12	N/A	Met
First Prior Year (2020-21)	(58,975.00)	1,761,289.00	3.3%	Met
Budget Year (2021-22) (Information only)	(79,187.00)	1,268,377.00		

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

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

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

Explanation:  
(required if NOT met)

## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2018-19)	98,445.00	476,442.57	N/A		Met
Second Prior Year (2019-20)	328,212.00	1,425,665.81	N/A		Met
First Prior Year (2020-21)	1,136,615.00	1,802,700.00	N/A		Met
Budget Year (2021-22) (Information only)	1,743,725.00				

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

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

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

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

Explanation:  
(required if NOT met)



## 10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	64	66	68
District's Reserve Standard Percentage Level:	5%	5%	5%

### 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):

No

	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	0.00	0.00

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	1,994,660.00	1,916,779.00	1,819,670.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,994,660.00	1,916,779.00	1,819,670.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	99,733.00	95,838.95	90,983.50
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)	99,733.00	95,838.95	90,983.50

### 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)	99,734.00	95,839.00	90,984.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,564,804.00	1,349,699.00	1,112,793.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,664,538.00	1,445,538.00	1,203,777.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	83.45%	75.41%	66.15%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>99,733.00</b>	<b>95,838.95</b>	<b>90,983.50</b>
<b>Status:</b>	<b>Met</b>	<b>Met</b>	<b>Met</b>

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

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

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

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

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

- 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?

Yes

- 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:

On-going salary costs using the Covid relief dollars have been shifted into the UR budget in the two subsequent years. These will be removed at a later date if they are determined to not be necessary in the future.

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

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

No

- 1b. If Yes, identify the expenditures:

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2020-21)	(97,423.00)			
Budget Year (2021-22)	(163,858.00)	66,435.00	68.2%	Not Met
1st Subsequent Year (2022-23)	(166,737.00)	2,879.00	1.8%	Met
2nd Subsequent Year (2023-24)	(170,013.00)	3,276.00	2.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	42,644.00	42,644.00	New	Not Met
1st Subsequent Year (2022-23)	45,000.00	2,356.00	5.5%	Met
2nd Subsequent Year (2023-24)	47,500.00	2,500.00	5.6%	Met

#### 1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:  
(required if NOT met)

The contributions increase in the budget year with the addition of the contribution to RRMA. The District will begin funding this transfer to plan for maintenance needs that may come up in the future.

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

Explanation:  
(required if NOT met)

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

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

The 2020-21 budget does not currently reflect a necessary contribution to the Cafe program as the cafe expenditures were transferred to federal covid resources as a direct charge rather than a contribution. The contribution comes back to the UR GF in the out years as Covid funds are expended.

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

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




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

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DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

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

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

No

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

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

Certificated and classified employees can receive a maximum of \$828 per month toward their health premium until they reach medicare age. Once they reach medicare age, classified employees are eligible to receive a medicare supplement payment of \$600 prorated by the employees FTE at retirement.

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

226,002

4. OPEB Liabilities

- a. Total OPEB liability

335,625.00

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

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

335,625.00

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

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

Jul 01, 2018

Data must be entered.

5. OPEB Contributions

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

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

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

- d. Number of retirees receiving OPEB benefits

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
14,833.00	0.00	0.00



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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

## S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	4.0	4.0	4.0	4.0

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

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

Yes

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

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

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

### Negotiations Settled

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

May 19, 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 14, 2021

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

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2020

End Date: Jun 30, 2024

5. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

Yes

Yes

Yes

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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


--

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

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

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

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	6.9	6.9	6.9	6.9

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

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

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

Yes

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

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

**Negotiations Settled**

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

May 19, 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 14, 2021

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

Yes

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2020

End Date:

Jun 30, 2024

5. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**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	2.0	2.0	2.0	2.0

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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)

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Yes

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

Jun 24, 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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

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?

No

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

No

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

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## End of School District Budget Criteria and Standards Review

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July 1 Budget  
2020-21 Estimated Actuals  
Technical Review Checks

Golden Feather Union Elementary

Butte County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:	<u>EXCEPTION</u>

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	3220	0	0000	0000	9791	-2,079.00
<p>CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). <u>PASSED</u></p> <p>CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. <u>PASSED</u></p> <p>CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. <u>PASSED</u></p> <p>CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). <u>PASSED</u></p> <p>SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332. <u>PASSED</u></p> <p>PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). <u>PASSED</u></p> <p>PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. <u>PASSED</u></p>						

## GENERAL LEDGER CHECKS

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

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

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

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

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive

by function, resource, and fund.

PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

PASSED

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

PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

PASSED

### SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative.

PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive.

PASSED

### EXPORT CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

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July 1 Budget  
2021-22 Budget  
Technical Review Checks

Golden Feather Union Elementary

Butte County

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

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### IMPORT CHECKS

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CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information

items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

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

## **EXPORT CHECKS**

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

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

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

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

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

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

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

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

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

Checks Completed.



GFUED June 24, 2021 Board Agenda

Meeting Location: Concow School  
2771 Pentz Rd. Oroville, CA 95965/Conference Call number 5456985  
Time: 5:00 PM

*For persons wishing to review the full agenda packet, one is available in the lobby at each school site. Meeting site is wheelchair accessible. Any individuals who require special accommodations should contact the superintendent (530) 533-9467 at least two days before the meeting date.*

**1. CALL TO ORDER – TIME:**

**BOARD OF TRUSTEES**

Deborah Ingvaldsen	President	_____
Richard Miller	Clerk	_____
Don Saul	Trustee	_____
Matthew Morris	Trustee	_____
Josh Peete	Superintendent	_____
Pearl Lankford	Executive Assistant	_____

**2. PUBLIC COMMENTS**

**3. FLAG SALUTE**

**4. APPROVAL TO VARY THE SEQUENCE**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**5. PUBLIC COMMENTS**

This is the time at which the President invites anyone in the audience: including district employees, wishing to address the Board on a matter not on the agenda to stand, state your name, and address for the record. Presentations will be limited to (3) minutes; maximum of (20) minutes to each subject matter. The board is prohibited by law from taking action or discussing any item if it is not listed on the agenda, unless permitted by law. For those wishing to address items on the agenda, time will be available as each agenda item is introduced.

**6. Discussion – 21/22 School Year**

**7.0 Action Items**

**7.1 Approve LCAP (REF)**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_

**7.2 Approve Budget (REF)**

Motion \_\_\_\_\_ Second \_\_\_\_\_ Vote \_\_\_\_\_



**7.3 Approve Developer Fee Study (REF)**

Motion\_\_\_\_\_Second\_\_\_\_\_Vote\_\_\_\_\_

**7.4 Approve Ratified GFTA 3% Effective 7/1/21 (REF)**

Motion\_\_\_\_\_Second\_\_\_\_\_Vote\_\_\_\_\_

**8.0 Adjournment: Time\_\_\_\_\_Motion\_\_\_\_\_Second\_\_\_\_\_Vote\_\_\_\_\_**





June 8, 2021

Josh Peete  
Superintendent  
Golden Feather Union Elementary SD  
11679 Nelson Bar Road  
Oroville, CA 95965

Dear Josh:

On January 26, 2022 the State Allocation Board is scheduled to adjust Level I Developer Fees to reflect the RS Means Construction Index. All indications are that the 2022 adjustment may exceed the 2020 adjustment. In short, the 2022 Level I developer fee increase may be significant. It is important that your District keep its Developer Fee Justification Study current; please find enclosed two agreements to update your study to reflect the 2022 fee.

We welcome the opportunity to utilize our 40 years of experience to assist the District in meeting its needs and look forward to working with you. Due to the Covid-19 pandemic, we have experienced a delay in obtaining projected development data from planning departments. In order to meet our goal of completing the Draft Study by early 2022, we plan to begin working on your Study in late Summer/early Fall. Please mail or email one signed agreement to [jschreder@jschreder.com](mailto:jschreder@jschreder.com) and we will begin the Study process.

Please feel free to call or email if you have any questions

Sincerely,

Jack Schreder

Enclosure



**AGREEMENT TO PREPARE**  
**DEVELOPER FEE JUSTIFICATION STUDY**  
**for**  
**GOLDEN FEATHER UNION ELEMENTARY SCHOOL DISTRICT**

Prepared by:

Jack Schreder & Associates, Inc.  
2230 K Street  
Sacramento, California 95816  
(916) 441-0986

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## **PURPOSE OF PROJECT**

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The objective of this project is to determine if a reasonable relationship exists between new residential, commercial, and industrial development and the need for new and/or reconstructed school facilities in the Golden Feather Union Elementary School District. The study will be documented to provide the District with the justification necessary to levy developer fees as authorized by Education Code Section 17620. The report will comply with any new legislative requirements to date, including SB 1693 and AB 3081 requirements.

## **PROJECT METHODOLOGY**

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The project that Jack Schreder & Associates, Inc. is proposing will be comprised of the following separate components:

- Component A:** Projection of the residential, commercial, and industrial development.
- Component B:** Identification of student yield factors for residential, commercial, and industrial development.
- Component C:** Generation of enrollment projections based on natural growth and new residential development.
- Component D:** Identification of existing facility capacity, facility needs, and facility costs based on enrollment projections. Class size reduction implementation may affect District capacity.
- Component E:** Preparation of documentation in compliance with current developer fee law.



## **COMPONENT A**

In order to identify the projected student impact of residential, commercial, and industrial development, it is necessary to assess the impact of development. This component of the study will identify the level of future residential, commercial, and industrial development anticipated to occur in the District.

As required to justify developer fees, the specific steps in this component are:

- Identify approved and tentative development projects on file with the county and city planning departments where applicable.
- Identify development potential for vacant and under-developed land.
- Identify city building densities, current zoning, and master plan designations to establish build-out potentials.
- Provide development projections for single family residential and multiple family residential development. Provide projections of commercial and industrial development by category.
- Determine the development impact on the District when pre-existing dwelling units are demolished and replaced by reconstructed dwelling units as it occurs within the District boundaries.
- Project fee revenues for residential, commercial and industrial based on the current maximum fee.

District responsibility: *Provide information regarding current and future projected residential development known to the District.*

## **COMPONENT B**

State default student yields will be utilized or student generation rates (SGR's) will be calculated to project the student impact of future development. The commercial/industrial SGR's will address employee generation factors, as provided by the San Diego Traffic Generation documentation (17621(e)(1)(B)).



### **COMPONENT C**

Enrollment projections for the District will be provided which are based on the levels of new residential development identified in Component A and the SGR's identified in Component B. The enrollment projections will utilize a cohort survival methodology and proposed residential development where applicable.

*District responsibility: Provide demographic information, including CBEDS enrollment for the current school year. Enrollments must be provided by grade level.*

### **COMPONENT D**

Once the enrollment projections are established, the District's ability to house future enrollments will be analyzed. The capacity of the District facility will be identified and future enrollments will be "loaded" into the facilities to determine if, and when, the capacity at each grade level organization will be exceeded. The effects of class size reduction program implementation will be determined. Costs for providing new facilities will be provided on a per dwelling unit, per student, and per square foot basis.

In addition to establishing the District's future facility needs and costs, the available facility funding sources will be identified.

*District responsibility: Provide a schematic fire drill map or SP1A of each District site, including any closed or unused sites. The schematic should include current class use, District loading policy, and any limitation to housing additional students (classroom use or school site size.) Portable classrooms must be identified for each site, including use, and ownership; if they are leased, terms of lease must be provided.*

### **COMPONENT E**

The information and conclusions identified in Components A through D will be included in a report to be delivered to the District upon completion of the project. The report will comply with the requirements of Education Code Section 17620.



## CONSULTING FEES

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Jack Schreder & Associates, Inc. will provide a digital (PDF) draft copy of the report for district review. After the report is finalized, a digital (PDF) final report will be provided to the district. Upon request, bound hard copies will be provided to the district. Jack Schreder & Associates, Inc. will provide step-by-step instructions to implement the fees. Model resolutions and Board policies for the public hearing process and the establishment of developer fees will also be provided.

<u>Golden Feather Union Elementary SD</u>	<u>Price</u>	<u>15% Discount*</u>
<b>Developer Fee Justification Study</b>	<b>\$4054</b>	<b>\$3445</b>

\*If half or more districts in Butte County sign an agreement with Jack Schreder & Associates to have a Developer Fee Study prepared, a 15% discount will be given to each district.

*Note: Education Code Section 17620(a)(5) provides that developer fee revenues may be used to pay for the cost of preparing developer fee justification documentation.*

As a courtesy at **no cost to the District**, Jack Schreder & Associates, Inc. will provide a template for your District's 5-year plan as required by Government Code Sections 66006 and 66001. This plan is updated each year and must be available for public review by December 26<sup>th</sup> (180 days after close of previous fiscal year).

Upon the District's request, Jack Schreder & Associates, Inc. will assist the District with completing the plan. The cost for such assistance is \$185/hour, not to exceed 16 hours.

### **Additional Considerations**

- The quoted price does not include attendance at the Board meeting when the report is presented; this is an additional optional cost for the District.
- Visitations to the district following the completion of the draft will be reimbursed to the Consultant in the amount of \$185 an hour including travel time.
- Reproduction costs for bound hard copies of the final report will be reimbursed to the Consultant.
- Express mail expenses will be documented and reimbursed to the Consultant.





## TIME SCHEDULE

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The draft report which will include baseline data regarding District capacity, student yield information, classroom loading policies and class size reduction will be determined within 60 days of a signed agreement and receipt of requested information. The final report will be completed 15 days after receipt of the final draft from the District.

**This agreement is between the Golden Feather Union Elementary School District and Jack Schreder & Associates, Inc.**

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Josh Peete  
Superintendent  
Golden Feather Union Elementary  
SD

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Jack Schreder  
Jack Schreder & Associates, Inc.

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Date

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June 8, 2021  
Date



2021-2022

Tentative Agreement

between the

Golden Feather Teachers Association

and the

Golden Feather Unified Elementary School District (GFUSD)

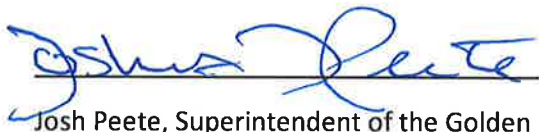
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GFTA and GFUESD agree to a 3% on the salary schedule increase effective July 1, 2021.

  
Jennifer Diaz, GFTA President

6.21.21

Date

  
Josh Peete, Superintendent of the Golden Feather UESD

6.21.21

Date

\_\_\_\_\_  
Deborah Ingvaldsen, President of the Golden Feather Board of Trustees

\_\_\_\_\_  
Date

