



Cutten School District

4182 Walnut Drive,
Eureka, CA 95503
(707) 441-3900 • Fax (707) 441-3906

Superintendent/Principal
Sue Ivey

CUTTEN ELEMENTARY SCHOOL DISTRICT

BOARD OF TRUSTEES

BOARD MEETING AGENDA

September 13, 2021 6:30 pm

Join Zoom Meeting

<https://us06web.zoom.us/j/83837456770?pwd=TXh3ZlR5T3dUU1Zzd1YrWG90TUR6dz09>

Meeting ID: 838 3745 6770

Passcode: Cutten

Join by telephone: +1 669 900 6833

1.0 CALL TO ORDER

2.0 CONSENT AGENDA

- 2.1 Approval of Minutes – August 18, 2021
- 2.2 Approval of Warrants and Payroll
- 2.3 Adoption of Resolution 1022-3, Gann Limit Appropriation Calculation
- 2.4 Approval of 2020 – 2021 Unaudited Actuals Report
- 2.5 Approval of Amendments to 2021 – 22 LCAP
- 2.6 Approval of Purchase of Student Accident Insurance Coverage

3.0 VISITOR COMMENTS ON NON-AGENDA ITEMS

The Board reserves the right to limit speakers to three minutes only. The Board may comment, but cannot take action at this time. The Board President may refer the matter to the Superintendent for review, if appropriate.

4.0 REPORTS

- 4.1 Cutten Ridgewood PTA Report
- 4.2 HBTA Report
- 4.3 Enrollment Update

5.0 CORRESPONDENCE

- 5.1 Letter from HCOE – Approval of 2021 - 22 LCAP and Adopted Budget

6.0 PUBLIC HEARING

- 6.1 Sufficiency of Standards-Aligned Textbooks/Instructional Materials

7.0 INFORMATION / POSSIBLE ACTION ITEMS

- 7.1 Consider and Act Upon Resolution 1022-4, *Resolution Regarding Sufficiency of Instructional Materials*
- 7.2 Consider Approval of Updated Cutten School District COVID -19 Safety Plan
- 7.3 Consider Approval of Employment of .40 FTE Temporary Nurse
- 7.4 Preparing for Volunteers on Campus
- 7.5 Consider Approval of Increase to Substitute Teacher Daily Pay to \$150
- 7.6 Consider Approval to Purchase a Food Warmer

8.0 SUPERINTENDENT AND PRINCIPAL REPORTS

9.0 BOARD MEMBER COMMENTS / COMMUNICATION

10.0 ADJOURNMENT

NOTICE: Any writing, not exempt from public disclosure under Government Code Section 6253.5, 6254, 6254.3, 6254.7, 6254.15, 6254.16, or 6254.22, which is distributed to all or a majority of the members of the governing board by any person in connection with a matter subject to discussion or consideration at an open meeting of the board is available for public inspection at Ridgewood School, 2060 Ridgewood Drive, Eureka.



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Building a better world, one student at a time.

The Cutten School District, in partnership with our community, provides students with the academic and social skills necessary to become contributing members of a global community. We accomplish our mission by creating a joyful, student-centered, and consistent learning environment rich in the arts and sciences, where everyone knows they are respected members of the Cutten-Ridgewood family.

Board of Trustees

The Cutten School District Board of Trustees meets on the second Monday of the month at 6:30pm in the Ridgewood School Commons. Meeting agendas are posted at Ridgewood and Cutten Schools, as well as the district website (www.cuttensd.org). Regular meeting agendas are posted at least 72 hours in advance and special meeting agendas are posted at least 24 hours in advance. *Currently, all board meetings are held remotely via Zoom, with links available on all board agendas.*

Addressing the Board

You may speak on a matter not on the agenda at the beginning of a regular meeting during the time reserved for public comment. After being recognized by the President, you will be allowed three minutes to address the board. The Board may not take action on the matter at this meeting. You may speak on any item on the agenda when that item is being discussed. *During Zoom meetings please use the "raise hand" function found in the "participants" tab to be called on by the President.*

Regular Session

In order to address the Board, please wait for recognition by the President. Speakers are expected to be courteous and to avoid any remarks that reflect adversely on the character or motives of any person or on his or her race, religion, or political or economic views. The Board will hear public testimony on any given topic for a maximum of twenty (20) minutes. Each speaker will be limited to three (3) minutes. The Board may, by consensus and at its discretion, extend the time limit. *During Zoom meetings please use the "raise hand" function found in the "participants" tab to be called on by the President.*

Closed Session

While school board meetings must be open to the public, California law provides for closed sessions which are not open to the public when the Board is considering expulsions, suspensions or disciplinary actions in connection with any pupil; the appointment, employment or dismissal of a public officer or employee; or when the Board is hearing complaints or charges brought against a public officer or employee. The individual may, however, request a public hearing. In addition, the Board may hold a closed session to discuss certain aspects of negotiations with employees and pending litigation. All action taken by the board in closed session will be reported upon reconvening to open session.

Complaints

Complaints are to be addressed by first speaking with the person directly involved. If this does not resolve the issue, the complaint should be submitted in writing to the Superintendent. The Superintendent will investigate and respond in writing. Only after exhausting these levels can a written request be submitted asking that the issue be heard by the Board.

CUTTEN SCHOOL DISTRICT

BOARD MINUTES

August 18, 2021 via Zoom

6:30 p.m.

- 1.0 **CALL TO ORDER** – The meeting was called to order at 5:33 p.m.
 - 1.1 Board members in attendance, participating via Zoom: Andy Sundquist, Mary DeWald, Becky Reece, and Beth Johnston. Absent: Dennis Reinholtsen
- 2.0 **VISITOR COMMENTS ON NON-AGENDA ITEMS** – None
- 3.0 **INFORMATION / POSSIBLE ACTION ITEMS**
 - 3.1 Motion by Andy Sundquist, second by Mary DeWald to adopt BP 2022-2 to Purchase 4140 Walnut Drive in Eureka, Humboldt County, California (A.P.N. 018-083-005-000) and authorize Administration to take all steps and sign all necessary documents to effectuate the purchase. Motion carried 4-0.
 - 3.2 Motion by Andy Sundquist, second by Beth Johnston, to approve employment of .5 FTE Independent Study Certificated Position. Motion carried 4-0.
 - 3.3 Motion by Andy Sundquist, second by Mary DeWald, to approve the employment of a Long-term Substitute Teacher. Motion carried 4-0.
- 4.0 **BOARD MEMBER & ADMINISTRATOR COMMENTS / COMMUNICATION** – Becky MacQuarrie reported that district enrollment is between 563 and 566. Independent Study student are being placed in classes so if they decide to come back to the classroom they will have a spot. The district is trying to keep upper grade enrollment to 24 students per class to help maintain 3 foot distancing. 5th and 2nd grades have larger enrollment than the other grades. Out door tents have been set up, wind knocked a couple down, but they are being repaired. The district is buying portable tables so that the students can eat lunch outside under the tents. The school has started the seamless summer meal program that allows all students to eat school lunch if they would like to this year.
- 5.0 **ADJOURNMENT** – The meeting was adjourned at 6:04 p.m.

Respectfully submitted,



Becky MacQuarrie
Secretary to the Board

Checks Dated 08/01/2021 through 08/31/2021

Board Meeting Date 09/13/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000144496	08/04/2021	(HARRIS) SHAFER'S ACE HARDWARE	01-4374	Custodial Supplies	45.80	
3000144497	08/04/2021	AT&T CALNET 2	01-4381	Maintenance Supplies	37.75	83.55
3000144498	08/04/2021	BESC Inc.	01-5909	Phone Service July 2021		270.44
3000144499	08/04/2021	Code, Jennifer K	01-6200	HVAC Project July 2021		104,960.00
3000144500	08/04/2021	HILFIKER COMPANY	01-4310	Classroom Funds		46.97
3000144501	08/04/2021	Hinrichs, Danielle G	01-4381	Picnic Table	21.69	775.80
			01-4310	Classroom Funds	45.13	66.82
				Materials & Supplies		
3000144502	08/04/2021	HUMBOLDT FENCE CO.	01-5800	Cutten Fence Project		86,145.00
3000144503	08/04/2021	HUMBOLDT WASTE MGMT. AUTHORITY	01-5560	Waste Disposal		38.96
3000144504	08/04/2021	MENDES SUPPLY COMPANY	01-4374	Custodial Supplies		401.82
3000144505	08/04/2021	MISSION LINEN INDUST. SERV	01-5550	Laundry		396.66
3000144506	08/04/2021	P G & E	01-5511	PG&E JUL21		92.93
3000144507	08/04/2021	PIERSON BLDG CENTER	01-4381	Maintenance Supplies		204.34
3000144508	08/04/2021	RAY MORGAN CO	01-5637	Copier/Printer Lease		2,053.62
3000144509	08/04/2021	SCHMIDBAUER LUMBER INC.	01-4381	Maintenance Supplies		219.43
3000144510	08/04/2021	STUDIO W ARCHITECTS	21-6210	Architect Services		411.04
3000144511	08/04/2021	SUDDENLINK	01-5800	Cable in the Classroom		16.16
3000144512	08/04/2021	T-MOBILE	01-5841	Mobile Hotspots		800.00
3000144513	08/04/2021	U.S. BANK EQUIPMENT FINANCE	01-5637	Printer/Copier Lease JUL21		1,531.92
3000144514	08/04/2021	WESTERN CHAIN SAW COMPANY	01-4381	Maintenance Supplies		37.13
3000144941	08/11/2021	(HARRIS) SHAFER'S ACE HARDWARE	01-4381	Maintenance Supplies		65.14
3000144942	08/11/2021	ADVANCED SECURITY SYSTEM	01-5804	Alarm Service Work	99.34	
				Security Monitoring 7/21-9/21	426.00	525.34
3000144943	08/11/2021	CRYSTAL SPRINGS BOTTLED WATER	01-5531	Bottled Water Service AUG21		14.00
3000144944	08/11/2021	HUMB COMMUNITY SERVICES DIST	01-5530	Water Sewer JUL21	51.12	
				Water/Sewer JUL21	308.40	359.52
3000144945	08/11/2021	MENDES SUPPLY COMPANY	01-4374	Custodial Supplies		189.25
3000144946	08/11/2021	MISSION LINEN INDUST. SERV	01-5550	Laundry		198.33
3000144947	08/11/2021	PIERSON BLDG CENTER	01-4381	Maintenance Supplies		358.43
3000144948	08/11/2021	STEWART TELECOMMUNICATIONS	01-5800	Troubleshoot Classroom Phone	65.00	
				Troubleshoot RW Main Line	120.00	185.00
3000144949	08/11/2021	U.S. BANK EQUIPMENT FINANCE	01-5637	Printer/Copier Lease AUG21		250.67
3000144950	08/11/2021	US CELLULAR	01-5909	ASP Phone		44.68
3000144951	08/11/2021	VALLEY PACIFIC PETROLEUM SVCS	01-4364	Unleaded Gasoline		37.17
3000145355	08/16/2021	(HARRIS) SHAFER'S ACE HARDWARE	01-4381	Maintenance Supplies		78.12
3000145356	08/16/2021	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5861	Fingerprinting		32.00

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Board Report

ReqPay12c

Board Meeting Date 09/13/2021

Checks Dated 08/01/2021 through 08/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000145357	08/16/2021	HUMB COMMUNITY SERVICES DIST	01-5530	Water/Sewer Service JUL21		202.01
3000145358	08/16/2021	MENDES SUPPLY COMPANY	01-4374	Custodial Supplies		134.54
3000145359	08/16/2021	MISSION LINEN INDUST. SERV	01-5550	Laundry		198.33
3000145360	08/16/2021	P G & E	01-5511	PG&E July 2021	17.45	
			01-5520	PG&E July 2021	1,359.01	1,376.46
3000145361	08/16/2021	PIERSON BLDG CENTER	01-4381	Maintenance Supplies		29.49
3000145362	08/16/2021	RAY MORGAN CO	01-5637	Printer/Copier Lease		946.13
3000145924	08/23/2021	(HARRIS) SHAFER'S ACE HARDWARE	01-4381	Maintenance Supplies		106.33
3000145925	08/23/2021	BESC Inc.	01-6200	HVAC Cutten	49,294.00	
				HVAC Ridgewood	86,848.00	136,142.00
3000145926	08/23/2021	Blanc, Kim G	01-4310	BACK TO SCHOOL SUPPLIES		37.70
3000145927	08/23/2021	CRYSTAL SPRINGS BOTTLED WATER	01-5531	Bottled Water Service	14.00	
				Finance Charge	2.00	16.00
3000145928	08/23/2021	DAVID L. MOONIE & CO. LLP	01-5822	20-21 Auditing Services		3,200.00
3000145929	08/23/2021	MENDES SUPPLY COMPANY	01-4374	Custodial Supplies		38.36
3000145930	08/23/2021	MISSION LINEN INDUST. SERV	01-5550	Laundry		198.33
3000145931	08/23/2021	P G & E	01-5511	Natural Gas AUG21		233.27
3000145932	08/23/2021	POSTER COMPLIANCE CENTER	01-4391	Labor Law Posters		146.43
3000145933	08/23/2021	REDWOOD MUSIC MART	01-4310	Music Supplies		56.80
3000145934	08/23/2021	STAPLES ADVANTAGE	01-4310	School Supplies	4,834.26	
3000145935	08/23/2021	TOTAL COMPENSATION SYSTEMS INC	01-5800	GASB 75 Valuation Services		2,025.00
3000145936	08/23/2021	U.S. BANK EQUIPMENT FINANCE	01-5637	Printer/Copier Lease		1,127.04
3000145937	08/23/2021	VIRCO MFG. CORPORATION	01-4421	Student Desks		18,576.65
3000146496	08/30/2021	(HARRIS) SHAFER'S ACE HARDWARE	01-4381	Maintenance Supplies		99.74
3000146497	08/30/2021	ADVANCED SECURITY SYSTEM	01-5804	Alarm Monitoring		121.50
3000146498	08/30/2021	CAMPTON ELECTRIC	01-4381	Maintenance Supplies		488.15
3000146499	08/30/2021	DEPARTMENT OF JUSTICE ACCOUNTING OFFICE	01-5861	Fingerprints		64.00
3000146500	08/30/2021	DONS RENT ALL	01-5623	Rent Hammerfill		278.59
				PPE		100.40
3000146501	08/30/2021	Filbey, Audrea J	01-4310	Classroom Monies		167.56
3000146502	08/30/2021	Johnston, Aimee M	01-4310	Classroom Monies		84.82
3000146503	08/30/2021	Kencke, Joseph T	01-4310	Classroom Monies		151.50
3000146504	08/30/2021	Lemmon, Katrin A	01-4310	Classroom Monies		83,250.00
3000146505	08/30/2021	MCMURRAY & SONS INC	01-6250	Roof Repairs Cutten		433.23
3000146506	08/30/2021	MENDES SUPPLY COMPANY	01-4374	Custodial Supplies		
3000146507	08/30/2021	MISSION LINEN INDUST. SERV	01-4374	Custodial Supplies	548.44	
				Laundry	561.26	1,109.70
3000146508	08/30/2021	P G & E	01-5511	Natural Gas		55.17

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

Checks Dated 08/01/2021 through 08/31/2021

Check Number	Check Date	Pay to the Order of	Fund-Object	Comment	Expensed Amount	Check Amount
3000146509	08/30/2021	PIERSON BLDG CENTER	01-4381	Maintenance Supplies		252.27
3000146510	08/30/2021	Rutter, Darcie R	01-4310	Classroom Monies		293.73
3000146511	08/30/2021	SCHMIDBAUER LUMBER INC.	01-4381	Maintenance Supplies		274.45
3000146512	08/30/2021	SHAFERS HARDWARE	01-4374	Custodial Supplies		17.46
3000146513	08/30/2021	SSDA	01-5300	SSDA Membership 21-22		1,050.00
3000146514	08/30/2021	STAPLES ADVANTAGE	01-4310	School Supplies		36.31
3000146515	08/30/2021	SYSCO SACRAMENTO	13-4710	Cafe Food		1,824.23
3000146516	08/30/2021	Triad Inc.	01-5800	Ridgewood Driveway		9,980.00
3000146517	08/30/2021	WEST COAST PAPER COMPANY	01-4310	Paper for School		4,249.67
Total Number of Checks					74	474,897.85

Fund Summary

Fund	Description	Check Count	Expensed Amount
01	GENERAL FUND	72	472,662.58
13	CAFETERIA FUND	1	1,824.23
21	BUILDING FUND	1	411.04
Total Number of Checks		74	474,897.85
Less Unpaid Sales Tax Liability			.00
Net (Check Amount)			474,897.85

The preceding Checks have been issued in accordance with the District's Policy and authorization of the Board of Trustees. It is recommended that the preceding Checks be approved.

EARNINGS by Earnings Code	Income	Adjustments
No Gross Pay		7.00
Regular	54,488.39	
TOTAL	54,488.39	7.00

TAXES	Employee	Employer	Total	Subject Grosses
Federal Withholding	4,550.55		4,550.55	47,225.02
State Withholding	1,834.06		1,834.06	47,225.02
Social Security	2,017.26	2,017.26	4,034.52	32,536.53
Medicare	750.31	750.31	1,500.62	51,745.20
SUI		258.72	258.72	51,745.20
Workers' Comp	1,195.29	1,195.29	1,195.29	51,745.20
SUBTOTAL	9,152.18	4,221.58	13,373.76	

EARNINGS by Group	Income	Adjustments
Base Pay	51,608.39	
Miscellaneous		7.00
Stipends	2,880.00	
TOTAL	54,488.39	7.00

REDUCTIONS	Employee	Employer	Total	Subject Grosses
PERS	1,758.93	5,756.74	7,515.67	25,127.60
PERS / 62	652.69	2,136.15	2,788.84	9,324.12
STRS / 60	1,758.56	2,902.91	4,661.47	17,156.67
Tax Sheltered Annuit	350.00		350.00	
Health & Welfare	2,456.73	14,183.72	16,640.45	
Supplemental Insuran	94.80		94.80	
Flex Medical Savings	191.66		191.66	
SUBTOTAL	7,263.37	24,979.52	32,242.89	

EARNINGS	Person Type	Female Employees
Certificated	3 19,876.67	2 11,846.67
Classified	8 34,611.72	3 10,350.86
TOTAL	11 54,488.39	5 22,197.53

DEDUCTIONS	Employee	Employer	Total	Subject Grosses
Health & Welfare		10,089.00	10,089.00	
Supplemental Insuran	429.25		429.25	
Summer Savings	231.77		231.77	2,781.21
Voluntary STRS	117.25		117.25	
SUBTOTAL	778.27	10,089.00	10,867.27	
TOTALS	17,193.82	39,290.10	56,483.92	

Vendor Summary for Pay Date 08/31/2021

Vendor Checks
Vendor Liabilities

Cancel/Reissue for Process Date 08/31/2021

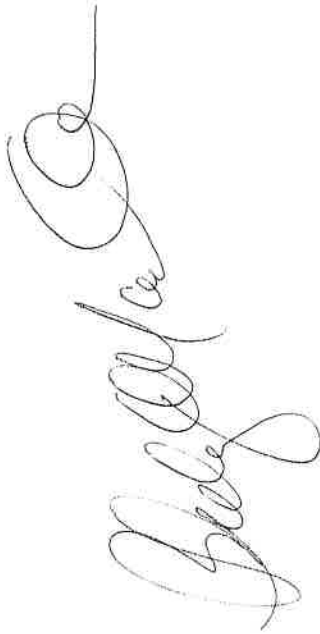
Reissued
Cancel Checks
Void ACH

BALANCING DATA

NET

Gross Earnings	54,488.39	37,294.57	Net Pay	
District Liability	39,290.10	17,193.82	Deductions	
	93,778.49	39,290.10	Contributions	

Direct Deposits	30,636.53	10
Checks	6,658.04	1
Partial Net ACH		
Negative Net		
Check Holds		
Zero Net		
TOTAL	37,294.57	11



Cutten School District
 Average Daily Attendance (ADA) by School Month
 2017-18 through 2019-20

	601 2017-18	610 2018-19	639 2019-20	582 2020-21	21-22
First Month	584.47	593.89	622.53	574.42	
Second Month	577.15	593.05	612.2	568.3	
Third Month	575.79	593.21	613.32	561.11	
Fourth Month	573.8	585.87	613.13	570.13	
Fifth Month	569.67	580.84	616.05	561.79	
Sixth Month	562.07	592.53	605.53	557.87	
Seventh Month	568.25	585.85	608.85	556.35	
P-2 ADA (Funded)	576.47	592.02	617.44	563.76	
Eighth Month	574.8	588.15	629	551.07	
Ninth Month	581.85	590.4	629	550.95	
Tenth Month	578.94	592.28	629	547.33	

Report Schoolwise: ADA Calculation - Monthly - P1 - P2 - Annual



Cutten School District

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Superintendent/Principal
Becky MacQuarrie, EdD

CUTTEN SCHOOL DISTRICT
BOARD RESOLUTION No. 1022-03
RESOLUTION TO ADOPT GANN LIMIT
2021-2022

WHEREAS, in November 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and

WHEREAS, the provision of that Article establish maximum appropriation limitations, commonly called "Gann Limits", for public agencies, including school districts; and

WHEREAS, the Cutten School District must establish a revised Gann Limit for the 2020-2021 fiscal year and a projected Gann Limit for the 2021-2022 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2020-2021 and 2021-2022 fiscal years are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2020-2021 and 2021-2022 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with appropriate attachments to interested citizens of this district.

PASSED AND ADOPTED this 13th day of September, 2021.

Becky Reece, Board President

Becky MacQuarrie, District Superintendent

**Cutten Elementary School District
2020-2021 BOARD REPORT
First Interim - General Fund**

	<u>2020-2021</u> Adoption	<u>2020-2021</u> Revised	<u>2020-2021</u> Actuals	Components of Ending Fund Balance
A. REVENUES				2020-21
LCFF Sources	5,191,541	5,621,238	5,599,124	Unrestricted
Federal Sources	561,194	1,698,901	966,244	RS 0000 - Unrestricted
Other State Sources	352,350	1,088,590	695,030	RS 0015 - Donations
Other Local Sources	330,703	409,681	401,824	RS 0020 - Garden Club
				RS 0212 - Instructional Materials
				RS 0230 - Deferred Maintenance
				RS 1100 - Unrestricted Lottery
Total Revenue	6,435,788	8,818,410	7,662,222	Restricted
				RS 5640 - Medi-Cal Billing Option
B. EXPENDITURES				RS 6300 - Lottery Instructional Materials
Certificated Salaries	2,670,775	2,706,600	2,705,829	RS 7311 - Classified Prof Dev Block Grant
Classified Salaries	938,749	829,683	855,380	RS 7388 - SB 117 COVID-19 LEA Response
Employee Benefits	1,727,535	1,824,914	1,809,156	RS 7425 - Expanded Learning Opportunities
Books & Supplies	260,476	562,502	443,768	RS 7426 - ELO Paraprofessionals
Services & Other Operating	582,235	699,620	404,101	
Capital Outlay	0	214,200	200,257	
Other Outgo	251,013	189,207	179,533	
Total Expenditures	6,430,783	7,026,726	6,598,024	
C. EXCESS REVENUES (EXPENDITURES)	5,005	1,791,684	1,064,198	
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers Out- Cafeteria	(25,997)	(78,754)	(63,814)	
	(25,997)	(78,754)	(63,814)	
Total Other Sources (Uses)	(20,992)	1,712,930	1,000,384	
	2,328,220	3,415,993	3,415,993	
E. FUND BALANCE INCREASE (DECREASE)				
F. BEGINNING BALANCE				
G. ENDING BALANCE	2,307,228	5,128,923	4,416,377	
SPECIAL RESERVE				
TOTAL GENERAL FUND EXPENDITURES, TRANSFERS OUT:	6,456,780	7,105,480	6,661,838	
RECOMMENDED MINIMUM RES CALC AT 4%:	258,271	284,219	266,474	
ACTUAL RESERVE BALANCE:	1,298,360	1,306,177	1,304,356	
ACTUAL RESERVE PERCENTAGE:	20.11%	18.38%	19.58%	

August 20, 2021

MEMORANDUM

TO: District Superintendents and Business Managers

FROM: Angela West, Director of Fiscal Services

SUBJECT: **CERTIFICATION OF UNAUDITED ACTUAL FINANCIAL
REPORT AND GANN LIMIT FOR 2020-2021**

Pursuant to E.C. 42100, the governing board of a school district shall approve an unaudited actual financial report for the fiscal year just completed and file it with the County Superintendent of Schools **on or before September 15, 2021**.

Enclosed please find your 2020-2021 Unaudited Actuals, generated using the newest California Department of Education (CDE) SACS Financial Reporting Software, data from the financial system and information provided by district staff.

Please complete the Form CA (the certification) and return it via email to Kelly Pedrotti, in the Business Office directly after board approval so that we may transmit the data to the state in a timely fashion.

As a reminder, although the GANN Limit Calculation is included as part of the unaudited actual packet, a resolution must still be adopted by the district's board pursuant to Education Code Sections 1629 and 43142. A sample resolution has been provided that you may wish to use, as well as some general information regarding the GANN Limit. After board action, please email the signed Gann Limit Resolution to Kelly Pedrotti at kpeditotti@hcoe.org

If you have any questions, please feel free to call me at 441-3946 or Rachel Damme at 445-7059. Thank you.

AW:hg

Enclosure

c: Rachel Damme, Corey Weber, Kelly Pedrotti

RESOLUTION TO ADOPT GANN

LIMIT 2021-2022

WHEREAS, In November, 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and

WHEREAS, The provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and

WHEREAS, The _____ School District must establish a revised Gann Limit for the 2020-2021 fiscal year and a projected Gann Limit for the 2021-2022 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice, that the attached calculations and documentation of the Gann Limits for the 2020-2021 and 2021-2022 fiscal years are made in accordance with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the 2020-2021 and 2021-2022 fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provide copies of this resolution along with appropriate attachments to interested citizens of this district.

PASSED AND ADOPTED this _____ day of _____, 2021.

Board President

District Superintendent

GENERAL INFORMATION REGARDING THE GANN LIMIT

The Gann Amendment (Proposition 4, 1979) limits the growth in appropriations made by the State of California, school districts, and local governments. All districts are required by the legislature to adopt their Gann appropriations limit each year by board resolution.

The essence of the Gann Amendment is that district appropriations in each year cannot exceed a computed appropriations limit (popularly called the Gann Limit) which in each year is adjusted for inflation and changes in attendance. While the concept is simple, the application of the Gann Amendment is more involved because not all appropriations are subject to the Gann Limitation.

The Gann Amendment controls only appropriations made from certain revenue sources, namely the "proceeds of taxes levied by or for" a district or "state subventions for the use and operation" of a district. Furthermore, the amendment excludes appropriations for certain purposes, namely debt service and the added cost of court and federally mandated programs. It is simply not possible for school districts to trace all appropriations to their revenue source, and therefore, the amendment involves a confusing mixture of appropriations and revenues. Fortunately, **SB 1352** (Chapter 1205 of the Statutes of 1980) made definitions which greatly simplify the implementation process.

The Gann Amendment states that, out of all the state aid that a district receives, only that which is "for the use and operation" of a district is subject to limitation at the district level. The remainder of the state aid is subject to limitation at the state level, and is therefore not subject to limitation at the local level.

Additionally, with the passage of **AB 198/SB 98** (statutes of 1989), there are numerous changes to the calculation contained in **Education Code 42132** and **Government Code 7906**. Among some of the changes is a requirement to recalculate the 1978-79 base year in 1989 and carry that computation forward for all subsequent years.

With these changes and others there are only five revenue sources from which appropriations are subject to limitation:

1. Local tax revenues that count towards the revenue limit.
2. Unrestricted state aid, which includes the following: Local Control Funding Formula (LCFF) State Aid, including Education Protection Account (EPA) State Aid, for school districts equal to the foundation program level minus the local tax income in item (1), but not less than \$120 per ADA; Local Control Funding Formula State Aid for charter schools.
3. The unrestricted beginning balance.
4. Income from interest and return on investments.
5. The miscellaneous funds (taxes) not included as local income in the LCFF.

Any other source of revenue is excluded from the provisions of the Gann Amendment because:

1. The revenue is federal revenue.
2. The revenue is state aid subject to limitation at the state level.
3. The revenue is local revenue that is not from the proceeds of taxes.
4. The revenue is from the proceeds of taxes, but the appropriation of this revenue is excluded from limitation by the Gann Amendment (e.g. tax levy for debt service).

GANN CALCULATIONS

Implementing the Gann Amendment starts with the calculation of the 1978-79 (base year) Gann Limit which is simply equal to the appropriations subject to limitation for that year. That base limit is then inflated by the percent of change in population (ADA) and the consumer price index. No amounts need to be calculated for 1979-80 in that, while 1978-79 is used as the base year for the Gann calculations, the Gann Amendment only became effective starting in 1980-81.

TIMELINE

A resolution such as the one in this packet should be used to establish the Gann Limit for each fiscal year. Districts should post the board agenda showing the Gann Limit will be adopted. The actual calculations must be available for the public. After the Gann Limit has been established, it may be challenged in court within 45 days of the board resolution date of adoption.

GOVERNMENT CODE RELATING TO GANN LIMIT

7910 Excerpt:

Each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit and make other necessary determinations for the following fiscal year pursuant to Article XIIIB at a regularly scheduled meeting or noticed special meeting. The determinations made pursuant to this section are legislative acts.

Any judicial action or proceeding to attack, review, set aside, void, or annul the action of the governing body taken pursuant to this section for the 1980-81 fiscal year shall be commenced within 60 days of the effective date of the resolution or the effective date of the act which added this section to the Government Code, whichever date is later.

For the 1981-82 fiscal year and each fiscal year thereafter, any judicial action or proceeding to attack, review, set aside, void, or annul the action of the governing body taken pursuant to this section shall be commenced within 45 days of the effective date of the resolution.

All courts wherein such actions are or may be hereafter pending, including any court reviewing such action on appeal from the decision of a lower court, shall give such actions preference over all other civil actions therein, in the manner of setting the same for hearing or trial and in hearing the same to the end that all such actions shall be quickly heard and determined.

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2020-21 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: _____

To the Superintendent of Public Instruction:

2020-21 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

Corey Weber
Name
Assistant Superintendent of Business Services
Title
707-445-7066
Telephone
cweber@hcoe.org
E-mail Address

Becky MacQuarrie
Name
Superintendent
Title
707-441-3900
Telephone

E-mail Address

Unaudited Actuals
FINANCIAL REPORTS
2020-21 Unaudited Actuals
Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	68.29%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
ESMOE	Every Student Succeeds Act (ESSA) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2022-23 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your Appropriations Limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$4,433,796.36
	Appropriations Subject to Limit	\$4,433,796.36
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2022-23, subject to CDE approval.	4.16%

1/15/2021

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Unaudited Actuals	2021-22 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	5,599,123.50	0.00	5,599,123.50	5,902,141.00	0.00	5,902,141.00	5.4%
2) Federal Revenue		8100-8299	0.00	966,244.05	966,244.05	0.00	1,323,092.00	1,323,092.00	36.9%
3) Other State Revenue		8300-8599	128,180.43	566,849.82	695,030.25	107,311.00	922,407.00	1,029,718.00	48.2%
4) Other Local Revenue		8600-8799	227,606.05	174,218.00	401,824.05	42,000.00	170,681.00	212,681.00	-47.1%
5) TOTAL, REVENUES			5,954,909.98	1,707,311.87	7,662,221.85	6,051,452.00	2,416,180.00	8,467,632.00	10.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	2,371,128.84	334,700.20	2,705,829.04	2,540,434.00	338,615.00	2,879,049.00	6.4%
2) Classified Salaries		2000-2999	481,971.17	373,408.47	855,379.64	520,523.00	528,188.00	1,048,711.00	22.6%
3) Employee Benefits		3000-3999	1,314,959.50	494,196.09	1,809,155.59	1,536,995.00	607,023.00	2,144,018.00	18.5%
4) Books and Supplies		4000-4999	126,289.79	317,478.67	443,768.46	265,596.00	150,934.00	416,530.00	-6.1%
5) Services and Other Operating Expenditures		5000-5999	327,871.45	76,229.95	404,101.40	494,627.00	155,191.00	649,818.00	60.8%
6) Capital Outlay		6000-6999	(1,481.86)	201,739.00	200,257.14	105,960.00	1,129,965.00	1,235,925.00	517.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	17,030.20	162,503.00	179,533.20	27,002.00	162,205.00	189,207.00	5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(16,317.87)	16,317.87	0.00	(12,534.00)	12,534.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,621,451.22	1,976,573.25	6,598,024.47	5,478,603.00	3,084,655.00	8,563,258.00	29.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,333,458.76	(269,261.38)	1,064,197.38	572,849.00	(668,475.00)	(95,626.00)	-109.0%
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	63,813.87	0.00	63,813.87	69,365.00	0.00	69,365.00	8.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(432,729.34)	432,729.34	0.00	(592,042.00)	592,042.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(496,543.21)	432,729.34	(63,813.87)	(661,407.00)	592,042.00	(69,365.00)	8.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			836,915.55	163,467.96	1,000,383.51	(88,558.00)	(76,433.00)	(164,991.00)	-116.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,191,120.82	224,872.48	3,415,993.30	4,028,036.37	388,340.44	4,416,376.81	29.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,191,120.82	224,872.48	3,415,993.30	4,028,036.37	388,340.44	4,416,376.81	29.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,191,120.82	224,872.48	3,415,993.30	4,028,036.37	388,340.44	4,416,376.81	29.3%
2) Ending Balance, June 30 (E + F1e)			4,028,036.37	388,340.44	4,416,376.81	3,939,478.37	311,907.44	4,251,385.81	-3.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	388,340.44	388,340.44	0.00	311,907.44	311,907.44	-19.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	976,566.20	0.00	976,566.20	1,580,199.37	0.00	1,580,199.37	61.8%
Donations	0000	9780	70,802.51		70,802.51				
Garden Club	0000	9780	1,709.88		1,709.88				
Instructional Materials	0000	9780	17,527.93		17,527.93				
Deferred Maintenance	0000	9780	751,632.77		751,632.77				
State Lottery	1100	9780	134,893.11		134,893.11				
Donations	0000	9780				58,733.00		58,733.00	
Instructional Materials	0000	9780				17,528.00		17,528.00	
Deferred Maintenance	0000	9780				879,768.00		879,768.00	
Retiree Benefits	0000	9780				81,316.00		81,316.00	
Beginning Balance Adjustment	0000	9780				431,823.26		431,823.26	
State Lottery	1100	9780				90,083.76		90,083.76	
Beginning Balance Adjustment	1100	9780				20,947.35		20,947.35	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,048,970.17	0.00	3,048,970.17	2,356,779.00	0.00	2,356,779.00	-22.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,890,384.38	284,295.31	4,174,679.69				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	2,500.00	0.00	2,500.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	832,724.07	319,687.55	1,152,411.62				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			4,725,608.45	603,982.86	5,329,591.31				
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	697,572.08	105,506.92	803,079.00				
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	110,135.50	110,135.50				
6) TOTAL, LIABILITIES			697,572.08	215,642.42	913,214.50				
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			4,028,036.37	388,340.44	4,416,376.81				

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	2,506,086.00	0.00	2,506,086.00	3,636,323.00	0.00	3,636,323.00	45.1%
Education Protection Account State Aid - Current Year		8012	2,005,640.00	0.00	2,005,640.00	1,169,230.00	0.00	1,169,230.00	-41.7%
State Aid - Prior Years		8019	(22,114.00)	0.00	(22,114.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	10,679.05	0.00	10,679.05	10,679.00	0.00	10,679.00	0.0%
Timber Yield Tax		8022	12,345.45	0.00	12,345.45	18,054.00	0.00	18,054.00	46.2%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	972,778.93	0.00	972,778.93	972,092.00	0.00	972,092.00	-0.1%
Unsecured Roll Taxes		8042	39,037.09	0.00	39,037.09	37,824.00	0.00	37,824.00	-3.1%
Prior Years' Taxes		8043	487.59	0.00	487.59	396.00	0.00	396.00	-18.8%
Supplemental Taxes		8044	30,951.59	0.00	30,951.59	12,670.00	0.00	12,670.00	-59.1%
Education Revenue Augmentation Fund (ERAF)		8045	43,231.80	0.00	43,231.80	44,873.00	0.00	44,873.00	3.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			5,599,123.50	0.00	5,599,123.50	5,902,141.00	0.00	5,902,141.00	5.4%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,599,123.50	0.00	5,599,123.50	5,902,141.00	0.00	5,902,141.00	5.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	72,443.00	72,443.00	0.00	72,443.00	72,443.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		259,476.00	259,476.00		259,337.00	259,337.00	-0.1%
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		17,078.00	17,078.00		17,078.00	17,078.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		38,135.00	38,135.00		29,454.00	29,454.00	-22.8%
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	579,112.05	579,112.05	0.00	944,780.00	944,780.00	63.1%
TOTAL, FEDERAL REVENUE			0.00	966,244.05	966,244.05	0.00	1,323,092.00	1,323,092.00	36.9%
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	19,816.00	0.00	19,816.00	19,816.00	0.00	19,816.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	106,843.43	45,794.82	152,638.25	87,450.00	28,567.00	116,017.00	-24.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,521.00	521,055.00	522,576.00	45.00	893,840.00	893,885.00	71.1%
TOTAL, OTHER STATE REVENUE			128,180.43	586,849.82	695,030.25	107,311.00	922,407.00	1,029,718.00	48.2%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,009.43	0.00	35,009.43	23,000.00	0.00	23,000.00	-34.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	1,000.00	0.00	1,000.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	192,596.62	0.00	192,596.62	18,000.00	0.00	18,000.00	-90.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		174,218.00	174,218.00		170,681.00	170,681.00	-2.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			227,606.05	174,218.00	401,824.05	42,000.00	170,681.00	212,681.00	-47.1%
TOTAL, REVENUES			5,954,909.98	1,707,311.87	7,662,221.85	6,051,452.00	2,416,180.00	8,467,632.00	10.5%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	2,084,225.84	334,700.20	2,418,926.14	2,206,869.00	332,370.00	2,539,339.00	5.0%
Certificated Pupil Support Salaries		1200	66,702.90	0.00	66,702.90	127,585.00	0.00	127,585.00	91.3%
Certificated Supervisors' and Administrators' Salaries		1300	220,200.00	0.00	220,200.00	205,880.00	6,245.00	212,125.00	-3.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,371,128.84	334,700.20	2,705,829.04	2,540,434.00	338,615.00	2,879,049.00	6.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	42,830.20	319,726.05	362,556.25	29,264.00	426,050.00	455,314.00	25.6%
Classified Support Salaries		2200	230,598.56	45,826.56	276,425.12	301,560.00	0.00	301,560.00	9.1%
Classified Supervisors' and Administrators' Salaries		2300	79,312.88	0.00	79,312.88	67,318.00	0.00	67,318.00	-15.1%
Clerical, Technical and Office Salaries		2400	66,422.77	0.00	66,422.77	70,990.00	0.00	70,990.00	6.9%
Other Classified Salaries		2900	62,806.76	7,855.86	70,662.62	51,391.00	102,138.00	153,529.00	117.3%
TOTAL, CLASSIFIED SALARIES			481,971.17	373,408.47	855,379.64	520,523.00	528,188.00	1,048,711.00	22.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	375,588.32	319,206.01	694,794.33	420,134.00	356,888.00	777,022.00	11.8%
PERS		3201-3202	92,879.91	43,021.83	135,901.74	118,930.00	69,633.00	188,563.00	38.7%
OASDI/Medicare/Alternative		3301-3302	65,309.53	33,597.89	98,907.42	71,373.00	45,145.00	116,518.00	17.8%
Health and Welfare Benefits		3401-3402	603,627.88	82,444.80	686,072.68	744,907.00	104,636.00	849,543.00	23.8%
Unemployment Insurance		3501-3502	1,333.38	346.17	1,679.55	34,375.00	10,527.00	44,902.00	2573.5%
Workers' Compensation		3601-3602	60,000.39	15,579.39	75,579.78	65,960.00	20,194.00	86,154.00	14.0%
OPEB, Allocated		3701-3702	116,220.09	0.00	116,220.09	81,316.00	0.00	81,316.00	-30.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,314,959.50	494,196.09	1,809,155.59	1,536,995.00	607,023.00	2,144,018.00	18.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	12,731.82	12,731.82	0.00	105,000.00	105,000.00	724.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	71,014.53	238,537.98	309,552.51	206,772.00	45,934.00	252,706.00	-18.4%
Noncapitalized Equipment		4400	55,275.26	66,208.87	121,484.13	58,824.00	0.00	58,824.00	-51.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			126,289.79	317,478.67	443,768.46	265,596.00	150,934.00	416,530.00	-5.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,153.54	514.00	2,667.54	11,300.00	17,268.00	28,568.00	970.9%
Dues and Memberships		5300	10,925.57	288.00	11,213.57	12,664.00	253.00	12,917.00	15.2%
Insurance		5400 - 5450	57,210.06	0.00	57,210.06	60,876.00	0.00	60,876.00	6.4%
Operations and Housekeeping Services		5500	77,475.86	0.00	77,475.86	84,762.00	0.00	84,762.00	9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,651.39	0.00	37,651.39	78,235.00	0.00	78,235.00	107.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	131,935.71	75,427.95	207,363.66	235,267.00	137,670.00	372,937.00	79.8%
Communications		5900	10,519.32	0.00	10,519.32	11,523.00	0.00	11,523.00	9.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			327,871.45	76,229.95	404,101.40	494,827.00	155,191.00	649,818.00	60.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	(15,644.52)	201,739.00	186,094.48	105,960.00	1,129,965.00	1,235,925.00	564.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	14,162.66	0.00	14,162.66	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			(1,481.86)	201,739.00	200,257.14	105,960.00	1,129,965.00	1,235,925.00	517.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	1,000.00	1,000.00	New
Payments to County Offices		7142	17,030.20	162,503.00	179,533.20	27,002.00	161,205.00	188,207.00	4.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,030.20	162,503.00	179,533.20	27,002.00	162,205.00	189,207.00	5.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(16,317.87)	16,317.87	0.00	(12,534.00)	12,534.00	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			(16,317.87)	16,317.87	0.00	(12,534.00)	12,534.00	0.00	0.0%
TOTAL, EXPENDITURES			4,621,451.22	1,976,573.25	6,598,024.47	5,478,603.00	3,084,855.00	8,563,258.00	29.8%

Description	Resource Codes	Object Codes	2020-21 Unaudited 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	63,813.87	0.00	63,813.87	69,365.00	0.00	69,365.00	8.7%
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			63,813.87	0.00	63,813.87	69,365.00	0.00	69,365.00	8.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(432,729.34)	432,729.34	0.00	(592,042.00)	592,042.00	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			(432,729.34)	432,729.34	0.00	(592,042.00)	592,042.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(496,543.21)	432,729.34	(63,813.87)	(661,407.00)	592,042.00	(69,365.00)	8.7%

Description	Function Codes	Object Codes	2020-21 Unaudited 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	5,599,123.50	0.00	5,599,123.50	5,902,141.00	0.00	5,902,141.00	5.4%
2) Federal Revenue		8100-8299	0.00	966,244.05	966,244.05	0.00	1,323,092.00	1,323,092.00	36.9%
3) Other State Revenue		8300-8599	128,180.43	566,849.82	695,030.25	107,311.00	922,407.00	1,029,718.00	48.2%
4) Other Local Revenue		8600-8799	227,606.05	174,218.00	401,824.05	42,000.00	170,681.00	212,681.00	-47.1%
5) TOTAL, REVENUES			5,954,909.98	1,707,311.87	7,662,221.85	6,051,452.00	2,416,180.00	8,467,632.00	10.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		3,209,456.02	1,407,923.01	4,617,379.03	3,560,260.00	1,669,636.00	5,229,896.00	13.3%
2) Instruction - Related Services	2000-2999		515,676.68	43,375.84	559,052.52	618,811.00	93,452.00	712,263.00	27.4%
3) Pupil Services	3000-3999		88,041.01	16,354.86	104,395.87	144,511.00	10,700.00	155,211.00	48.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	1,220.00	115.00	1,335.00	New
5) Community Services	5000-5999		857.13	0.00	857.13	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		365,563.21	22,078.87	387,642.08	382,704.00	18,582.00	401,286.00	3.5%
8) Plant Services	8000-8999		424,826.97	324,337.67	749,164.64	744,095.00	1,129,965.00	1,874,060.00	150.2%
9) Other Outgo	9000-9999	Except 7600-7699	17,030.20	162,503.00	179,533.20	27,002.00	162,205.00	189,207.00	5.4%
10) TOTAL, EXPENDITURES			4,621,451.22	1,976,573.25	6,598,024.47	5,478,603.00	3,084,655.00	8,563,258.00	29.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			1,333,458.76	(269,261.38)	1,064,197.38	572,849.00	(668,475.00)	(95,626.00)	-109.0%
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	63,813.87	0.00	63,813.87	69,365.00	0.00	69,365.00	8.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(432,729.34)	432,729.34	0.00	(592,042.00)	592,042.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(496,543.21)	432,729.34	(63,813.87)	(661,407.00)	592,042.00	(69,365.00)	8.7%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			836,915.55	163,467.96	1,000,383.51	(88,558.00)	(76,433.00)	(164,991.00)	-116.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	3,191,120.82	224,872.48	3,415,993.30	4,028,036.37	388,340.44	4,416,376.81	29.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,191,120.82	224,872.48	3,415,993.30	4,028,036.37	388,340.44	4,416,376.81	29.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,191,120.82	224,872.48	3,415,993.30	4,028,036.37	388,340.44	4,416,376.81	29.3%
2) Ending Balance, June 30 (E + F1e)			4,028,036.37	388,340.44	4,416,376.81	3,939,478.37	311,907.44	4,251,385.81	-3.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	388,340.44	388,340.44	0.00	311,907.44	311,907.44	-19.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	976,566.20	0.00	976,566.20	1,580,199.37	0.00	1,580,199.37	61.8%
Donations	0000	9780	70,802.51		70,802.51				
Garden Club	0000	9780	1,709.88		1,709.88				
Instructional Materials	0000	9780	17,527.93		17,527.93				
Deferred Maintenance	0000	9780	751,632.77		751,632.77				
State Lottery	1100	9780	134,893.11		134,893.11				
Donations	0000	9780				58,733.00		58,733.00	
Instructional Materials	0000	9780				17,528.00		17,528.00	
Deferred Maintenance	0000	9780				879,768.00		879,768.00	
Retiree Benefits	0000	9780				81,316.00		81,316.00	
Beginning Balance Adjustment	0000	9780				431,823.26		431,823.26	
State Lottery	1100	9780				90,083.76		90,083.76	
Beginning Balance Adjustment	1100	9780				20,947.35		20,947.35	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,048,970.17	0.00	3,048,970.17	2,356,779.00	0.00	2,356,779.00	-22.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5640	Medi-Cal Billing Option	8,191.36	8,191.36
6230	California Clean Energy Jobs Act	0.47	0.47
6300	Lottery: Instructional Materials	208,426.09	131,993.09
7311	Classified School Employee Professional Development Block Grant	4,823.00	4,823.00
7388	SB 117 COVID-19 LEA Response Funds	10,721.00	10,721.00
7425	Expanded Learning Opportunities (ELO) Grant	136,674.79	136,674.79
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	19,503.00	19,503.00
7810	Other Restricted State	0.73	0.73
Total, Restricted Balance		388,340.44	311,907.44

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	43,961.60	78,100.00	77.7%
3) Other State Revenue		8300-8599	4,267.48	4,400.00	3.1%
4) Other Local Revenue		8600-8799	1,988.34	34,150.00	1617.5%
5) TOTAL, REVENUES			50,217.42	116,650.00	132.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	56,643.53	59,114.00	4.4%
3) Employee Benefits		3000-3999	38,232.16	42,279.00	10.6%
4) Books and Supplies		4000-4999	39,259.33	79,745.00	103.1%
5) Services and Other Operating Expenditures		5000-5999	576.23	4,877.00	746.4%
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			134,711.25	186,015.00	38.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,493.83)	(69,365.00)	-17.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	63,813.87	69,365.00	8.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			63,813.87	69,365.00	8.7%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,679.96)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,600.47	16,920.51	-55.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,600.47	16,920.51	-55.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,600.47	16,920.51	-55.0%
2) Ending Balance, June 30 (E + F1e)			16,920.51	16,920.51	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,100.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	14,820.51	16,920.51	14.2%
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 Unaudited Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	15,006.00		
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	147.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	2,100.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			17,253.96		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	333.45		
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			333.45		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			16,920.51		

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	43,961.60	78,100.00	77.7%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			43,961.60	78,100.00	77.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,267.48	4,400.00	3.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,267.48	4,400.00	3.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,859.85	34,000.00	1728.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	128.49	150.00	16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,988.34	34,150.00	1617.5%
TOTAL, REVENUES			50,217.42	116,650.00	132.3%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	42,875.16	44,473.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	13,768.37	14,641.00	6.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			56,643.53	59,114.00	4.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,032.34	11,468.00	14.3%
OASDI/Medicare/Alternative		3301-3302	3,540.45	3,451.00	-2.5%
Health and Welfare Benefits		3401-3402	23,595.04	25,740.00	9.1%
Unemployment Insurance		3501-3502	23.10	555.00	2302.6%
Workers' Compensation		3601-3602	1,041.23	1,065.00	2.3%
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			38,232.16	42,279.00	10.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,856.51	6,806.00	76.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	35,402.82	72,939.00	106.0%
TOTAL, BOOKS AND SUPPLIES			39,259.33	79,745.00	103.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	65.00	New
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	3,748.00	New
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	576.23	1,064.00	84.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			576.23	4,877.00	746.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			134,711.25	186,015.00	38.1%

Description	Resource Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	63,813.87	69,365.00	8.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			63,813.87	69,365.00	8.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			63,813.87	69,365.00	8.7%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	43,961.60	78,100.00	77.7%
3) Other State Revenue		8300-8599	4,267.48	4,400.00	3.1%
4) Other Local Revenue		8600-8799	1,988.34	34,150.00	1617.5%
5) TOTAL, REVENUES			50,217.42	116,650.00	132.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		127,381.17	174,518.00	37.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,330.08	11,497.00	56.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			134,711.25	186,015.00	38.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(84,493.83)	(69,365.00)	-17.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	63,813.87	69,365.00	8.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			63,813.87	69,365.00	8.7%

Description	Function Codes	Object Codes	2020-21 Unaudited Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,679.96)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,600.47	16,920.51	-55.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,600.47	16,920.51	-55.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,600.47	16,920.51	-55.0%
2) Ending Balance, June 30 (E + F1e)			16,920.51	16,920.51	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	2,100.00	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			14,820.51	16,920.51	14.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Unaudited Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School i	14,814.51	16,914.51
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimb	6.00	6.00
Total, Restricted Balance		14,820.51	16,920.51