





TWIN RIDGES ELEMENTARY SCHOOL DISTRICT



16661 Old Mill Rd., Nevada City, California

Phone (530) 265-9052 ♦ Fax (530) 265-3049 ♦ www.twinridgeselementary.com

BOARD OF TRUSTEES SPECIAL MEETING AGENDA

Thursday, June 24, 2021 @ 11:00 AM
Grizzly Hill School Room 8
16661 Old Mill Rd. Nevada City, CA

	The TRESD Board of Trustees will participate via Zoom Teleconference. The public also has access through Zoom in order to observe and address the meeting. Please contact the District Office at (530) 265-9052 for access information. This meeting is being held pursuant to the procedures established in Executive Order N-29-20 issued by California Governor Gavin Newsom on March 17, 2020. All board members may attend the meeting by teleconference. Members of the public may also attend via Zoom in order to observe and address the meeting.		
	1.	CALL TO ORDER	
	2.	ROLL CALL	
Action	3.	APPROVAL OF June 24, 2021 SPECIAL BOARD MEETING AGENDA – Rachel Kozloski (Goldenrod)	
	4.	PUBLIC COMMENT The Board of Trustees welcomes comments and suggestions from the public. While no action may be taken by the Board concerning items not on the agenda, comments are important for District information and for possible future action. Due to time considerations, the chair may request that comments by an individual be limited to two minutes. Suggestions and comments from the public regarding items listed on this agenda should be raised during the comment period for the specific agenda item. (Education Code 35145.5; Bylaw 9322, Government Code 54954.3)	
	5.	DISCUSSION/ACTION ITEMS	
Discussion/Action	A.	Board Officer Organization- <i>Malik Goodman</i>	
Discussion/Action	B.	Approve the 2021-2024 Local Control and Accountability Plan- <i>Melissa Madiqan (Mint)</i>	
Discussion/Action	C.	Approve the 2020-2021 Budget Revision Number Three- <i>Melissa Madiqan (Buff)</i>	
Discussion/Action	D.	Approve the 2021/2022 Adopted Budget - <i>Melissa Madiqan (Blue)</i>	
Discussion/Info	E.	2021-2022 Education Protection Account Plan- <i>Melissa Madiqan (tan)</i>	
Discussion/Action	F.	Personnel Hires (Sierra 1.0 FTE Teacher) (Cory 1.0 FTE Teacher) (Bonnie 1.0 FTE, TOSA) - <i>Melissa Madiqan</i>	
Discussion/Info	G.	Safety Plan- <i>Freya Johnson</i>	

Discussion/Action	H.	Approval of Preschool Director Salary- <i>Kelly Moreno</i>	
Discussion/Action	I.	School Bell Schedule for 21-22 and 22-23- <i>Melissa Madigan</i>	
Discussion/Action	J.	Approval of Superintendent's Yearly Contract- <i>Melissa Madigan</i>	
Discussion/Info	K.	CSEA Initial Proposals (Chapter # 744)- <i>Melissa Madigan (Pink)</i>	
Discussion/Info	L.	TRESA Initial Proposals for CSEA Negotiations- <i>Melissa Madigan</i>	
Discussion/Action	M.	Resolution to Establish an Associate Student Body (ASB) Special Revenue Fund- <i>Sunshine Bender (Grey)</i>	
	6.	PUBLIC COMMENT ON CLOSED SESSION ITEMS	
	7.	CLOSED SESSION	
Discussion/Action	A.	Public Employee Discipline/Dismissal/Release (Government Code § 54957(b))	
Discussion/Action	B.	Conference with Labor Negotiator. Agency Negotiator: Melissa Madigan . Represented Employees: CSEA and TRTA- <i>Melissa Madigan</i>	
Discussion/Action	C.	Nonrenewal of Interdistrict Transfer- <i>Melissa Madigan</i>	
	8.	RECESS /RECONVENE - Report Out on Closed Session – Rachel Kozloski	
Discussion/Action	A.	Reportable Action Taken Regarding Public Employee Discipline/Dismissal/Release	
	9.	ADJOURNMENT	
		This agenda was posted at least 24 hours prior to the meeting at 16661 Old Mill Rd. Nevada City, CA 95959	
NOTICE:		In compliance with the Americans with Disabilities Act, if you need special assistance to access the Board meeting room or to otherwise participate at this meeting, including auxiliary aids or services, contact the Twin Ridges Elementary School District office at 530.265-9052 ext. 201 at least 48 hours before the scheduled Board meeting so that we may make every reasonable effort to accommodate your needs. [G.C. §54953.2, §54954.2(a) (1); Americans with Disabilities Act of 1990, §202 (42 U.S.C. §12132)]	

Rachel Kozloski, Board
President

Date

2021-22 LCFF Budget Overview for Parents Data Input Sheet

Local Educational Agency (LEA) Name:	Twin Ridges Elementary School District
CDS Code:	29-66415
LEA Contact Information:	Name: Melissa Madigan Position: Superintendent/Principal Email: mmadigan@tresd.org Phone: (530) 265-9052
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 LCFF funding purposes.

Projected General Fund Revenue for the 2021-22 School Year	Amount
Total LCFF Funds	\$1,266,233
LCFF Supplemental & Concentration Grants	\$239,750
All Other State Funds	\$173,012
All Local Funds	\$100,341
All federal funds	\$141,788
Total Projected Revenue	\$1,681,374

Total Budgeted Expenditures for the 2021-22 School Year	Amount
Total Budgeted General Fund Expenditures	\$2,349,619
Total Budgeted Expenditures in the LCAP	\$1,133,092
Total Budgeted Expenditures for High Needs Students in the LCAP	\$280,651
Expenditures not in the LCAP	\$1,216,527

Expenditures for High Needs Students in the 2020-21 School Year	Amount
Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan	\$260,220
Actual Expenditures for High Needs Students in Learning Continuity Plan	\$290,043

Funds for High Needs Students	Amount
2021-22 Difference in Projected Funds and Budgeted Expenditures	\$40,901
2020-21 Difference in Budgeted and Actual Expenditures	\$29,823

Required Prompts(s)	Response(s)
Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).	Expenditures not included in the LCAP are base program expenditures for administrative and operational costs such as salaries and benefits for administrative support staff, maintenance and custodial staff, utility costs, insurance and professional services
The amount budgeted to increase or improve services for high needs students in the 2021-22 LCAP is less than the projected revenue of LCFF	The amount of expenditure in the Learning Continuity Plan to increase and improve services for high needs students focused primarily on Distance and Hybrid Learning due to COVID. Other expenditures not in the LCP to improve and increase services for high needs students include costs for

supplemental and concentration grants for 2021-22. Provide a brief description of the additional actions the LEA is taking to meet its requirement to improve services for high needs students.

food service, transportation, enrichment and elective classes, counseling services and other instructional support services that are primarily directed toward low income, homeless and English learner students.

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Twin Ridges Elementary School District

CDS Code: 29-66415

School Year: 2021-22

LEA contact information:

Melissa Madigan

Superintendent/Principal

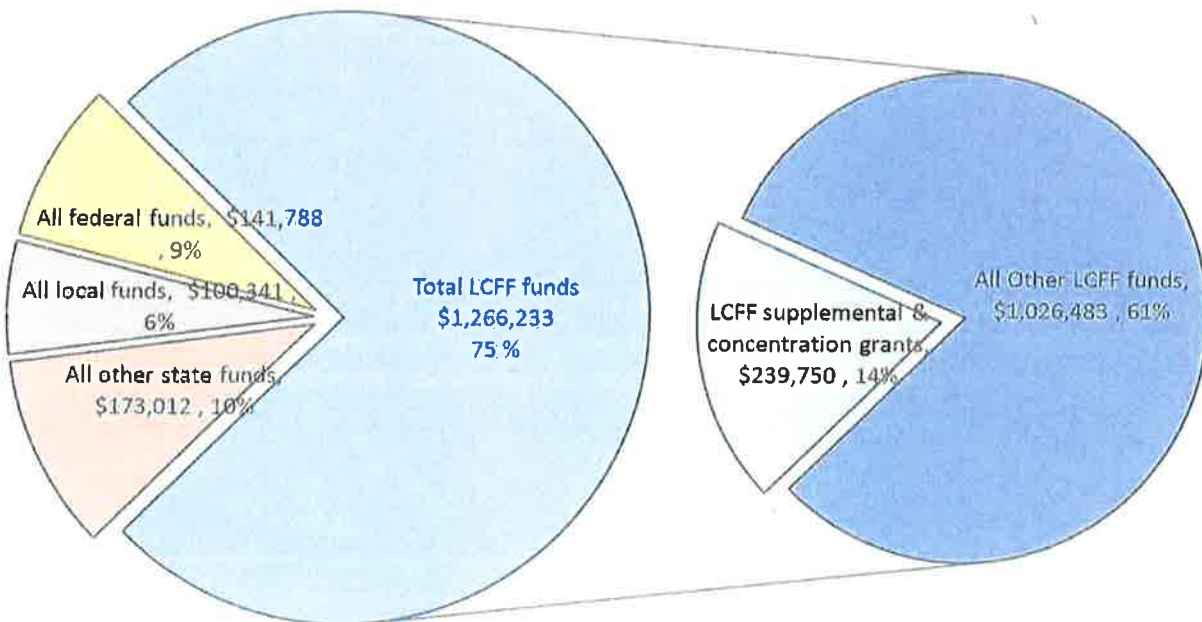
mmadigan@tresd.org

(530) 265-9052

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2021-22 School Year

Projected Revenue by Fund Source



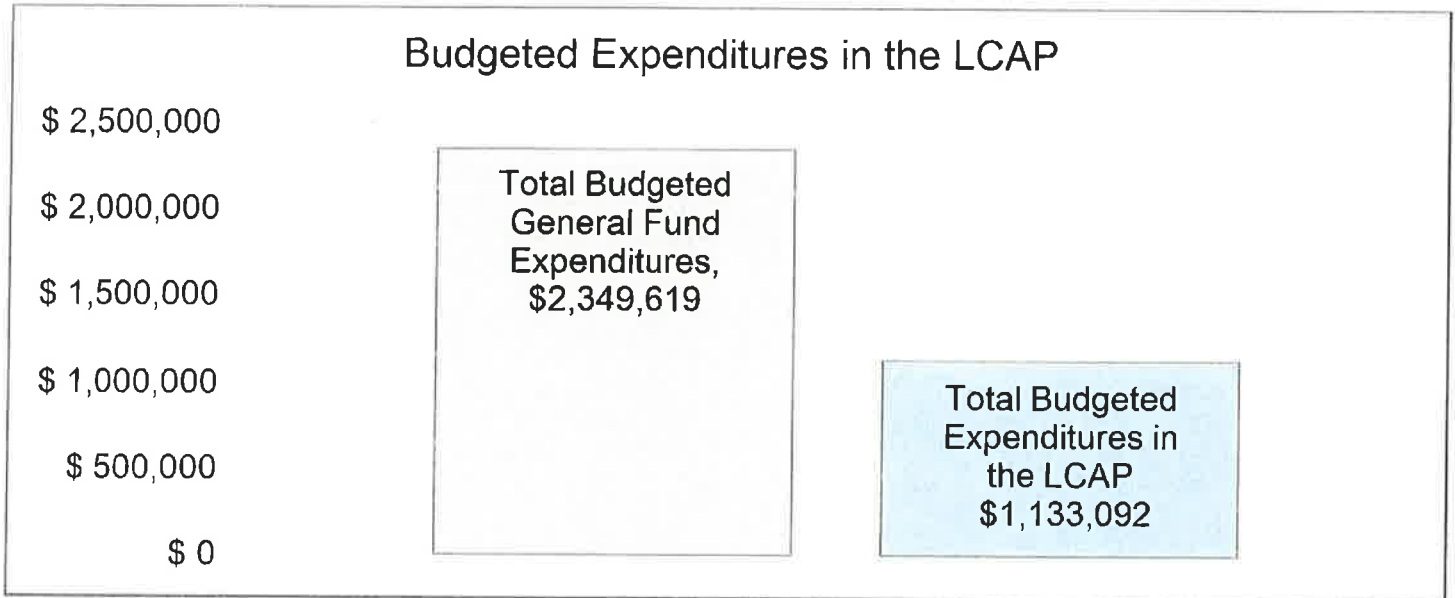
This chart shows the total general purpose revenue Twin Ridges Elementary School District expects to receive in the coming year from all sources.

The total revenue projected for Twin Ridges Elementary School District is \$1,681,374, of which \$1,266,233 is Local Control Funding Formula (LCFF), \$173,012 is other state funds, \$100,341 is local

funds, and \$141,788 is federal funds. Of the \$1,266,233 in LCFF Funds, \$239,750 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Twin Ridges Elementary School District plans to spend for 2021-22. It shows how much of the total is tied to planned actions and services in the LCAP.

Twin Ridges Elementary School District plans to spend \$2,349,619 for the 2021-22 school year. Of that amount, \$1,133,092 is tied to actions/services in the LCAP and \$1,216,527 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

Expenditures not included in the LCAP are base program expenditures for administrative and operational costs such as salaries and benefits for administrative support staff, maintenance and custodial staff, utility costs, insurance and professional services

Increased or Improved Services for High Needs Students in the LCAP for the 2021-22 School Year

In 2021-22, Twin Ridges Elementary School District is projecting it will receive \$239,750 based on the enrollment of foster youth, English learner, and low-income students. Twin Ridges Elementary School District must describe how it intends to increase or improve services for high needs students in the LCAP. Twin Ridges Elementary School District plans to spend \$280,651 towards meeting this requirement, as described in the LCAP.

The amount of expenditure in the Learning Continuity Plan to increase and improve services for high needs students focused primarily on Distance and Hybrid Learning due to COVID. Other expenditures not in the LCP to improve and increase services for high needs students include costs for food service, transportation, enrichment and elective classes, counseling services and other instructional support services that are primarily directed toward low income, homeless and English learner students.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2020-21

Prior Year Expenditures: Increased or Improved Services for High Needs Students

Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan

\$260,220

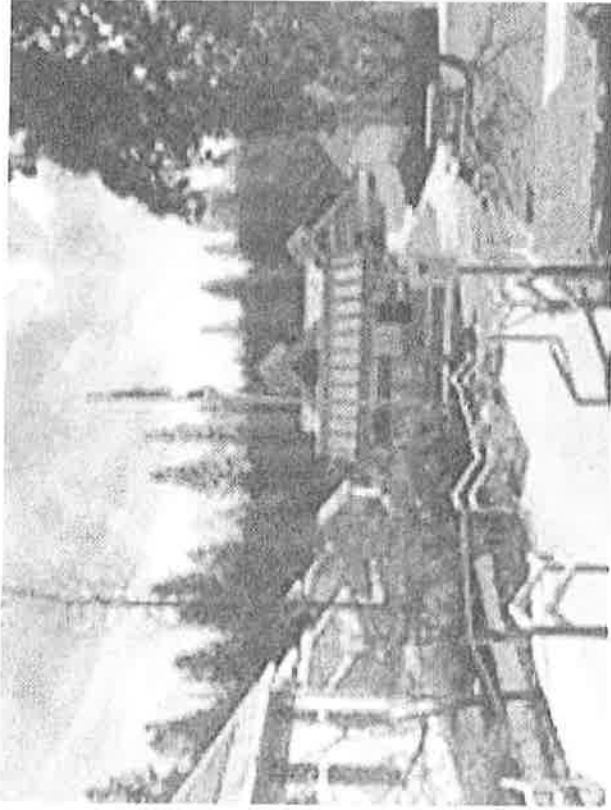
Actual Expenditures for High Needs Students in Learning Continuity Plan

\$290,043

\$ 0 \$ 50,000 \$ 100,000 \$ 150,000 \$ 200,000 \$ 250,000 \$ 300,000 \$ 350,000

This chart compares what Twin Ridges Elementary School District budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what Twin Ridges Elementary School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2020-21, Twin Ridges Elementary School District's Learning Continuity Plan budgeted \$260,220 for planned actions to increase or improve services for high needs students. Twin Ridges Elementary School District actually spent \$290,043 for actions to increase or improve services for high needs students in 2020-21.



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

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

LEA Name	Contact Name and Title	Email and Phone
Twin Ridges Elementary School District	Melissa Madigan Superintendent/Principal	mmadigan@tresd.org (530) 265-9052

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

Goal 1

TRESA will be a district of academic excellence that provides equity and access for all students in all subgroups, utilizing academic rigor through the district's strategic academic interventions, newly added curriculum, experiential learning programs, and overall best instructional practices.

State and/or Local Priorities addressed by this goal:

- State Priorities: Priority 1: Basic (Conditions of Learning)
- Priority 2: State Standards (Conditions of Learning)
- Priority 4: Pupil Achievement (Pupil Outcomes)
- Priority 7: Course Access (Conditions of Learning)
- Priority 8: Other Pupil Outcomes (Pupil Outcomes)

Local Priorities: District Goal #1

Annual Measurable Outcomes

Expected	Actual
<p>Metric/Indicator Local Formative and Summative assessments</p> <p>CAASPP results Star Reading Highly qualified teachers, teacher misassignments Maintain standards aligned instructional materials including ELD standards to support implementation of state standards. CELDT Reclassification All students, including unduplicated pupils and those with exceptional needs, will have access to a broad course of study, including at least one enrichment opportunity</p> <p>9: Since Twin Ridges School District is an elementary school district we are not required to offer classes that follow the A-G requirement. In addition, we do not offer Advanced Placement courses as well as EAP for college readiness assessment.</p>	<p>Due to COVID-19 school closure and then returning to instruction remotely the district was not able to obtain most of these stated measurable outcomes.</p> <ol style="list-style-type: none"> 1. CAASPP was paused for 20-21. 2. We did not administer the STAR Reading for end-of-year growth due to remote instruction. 3. CELDT- N/A 4. TRES D has all highly qualified teachers and no teacher misassignments. 5. TRES D has standards aligned instructional material. 6. CELDT- N/A 7. We had no reclassifications of EL learners. 8. This goal was not met due to instruction going remote. 9. N/A

Expected

Actual

19-20

- 1: An additional 2% improvement on identified assessments
- 2: Continue to maintain at least a .64 average increase.
- 3: Meet or exceed growth API target as applicable
- 4: Maintain 100% Highly qualified teachers with no misassignments
- 5: Maintain sufficiency in standards aligned instructional materials
- 6: EL students will improve on CELDT scores toward proficiency
- 7: 100% of our eligible students will be reclassified
- 8: All students, including unduplicated pupils and those with exceptional needs, will have access to a broad course of study, including at least one enrichment opportunity
- 9: Since Twin Ridges School District is an elementary school district we are not required to offer classes that follow the A-G requirement. In addition, we do not offer Advanced Placement courses as well as EAP for college readiness assessment.

Expected

Actual

Baseline

Because of low numbers and missing grade data we will be using All Student Data from the Smarter Balanced results as our baseline.

1a: All Student English Language Arts 19% met or exceeded.

1b: All Student Mathematics 21% met or exceeded.

2: STAR Reading: District wide grade equivalent average was a .64 increase

3: Currently there is no API calculation.

4: At the beginning of the year 4 teachers had cleared credentials, 2 had preliminary and 1 was on a university internship.

5: All curriculum for both English Language Arts and Mathematics have been adopted and adhere to the Common Core State Standards. There is sufficient numbers for all students.

6: The district has only three English Learners. (CDELT is no longer used as a set) The first was tested for the first time and scored as a Beginner. The other two were initially placed in the Beginner level with scores of 280 and 321. They advanced two levels to the Intermediate level with scores of 455 and 494 respectively.

7: 100% of our eligible students will be reclassified

8: All students, including unduplicated pupils and those with exceptional needs, will have access to a broad course of study, including at least one enrichment opportunity

9: Since Twin Ridges School District is an elementary school district we are not required to offer classes that follow the A-G requirement. In addition, we do not offer Advanced Placement courses as well as EAP for college readiness assessment

Actions / Services

Planned Actions/Services

The Twin Ridges Elementary School District will provide students with Common Core State Standards aligned instructional best practices, access to materials and technology to meet the demands of school:

- Fully credentialed teaching staff
- New teachers participate in Induction (BTSA)
- Provide Professional Development
- Provide collaboration time aligned with common core instructional strategies
- Provide CCSS aligned curriculum and materials
- Individual assistance/tutoring

Students with disabilities participate in general education to the maximum extent possible. Educational needs in Math and ELA are driven by IEP goals for each student. Site based assistance will be provided to students that are working below grade level through the resource class.

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
	0000/1400 1000-1999: Certificated Personnel Salaries Base \$338,057	0000/1400 1000-1999: Certificated Personnel Salaries LCFF Base \$279,073
	0000 3000-3999: Employee Benefits Base \$115,607	0000/1400 3000-3999: Employee Benefits LCFF Base \$104,333
	0000 1000-1999: Certificated Personnel Salaries Supplemental and Concentration \$72,540	0000 1000-1999: Certificated Personnel Salaries LCFF Supplemental and Concentration \$84,826
	0000 2000-2999: Classified Personnel Salaries Supplemental and Concentration \$38,878	0000 2000-2999: Classified Personnel Salaries LCFF Supplemental and Concentration \$9,613
	0000 3000-3999: Employee Benefits Supplemental and Concentration \$24,410	0000 3000-3999: Employee Benefits LCFF Supplemental and Concentration \$35,675
	1100/6300 4000-4999: Books And Supplies Lottery \$1,250	1100/6300 4000-4999: Books And Supplies Lottery \$2,993
	0000 BTSA 5800: Professional/Consulting Services And Operating Expenditures Supplemental and Concentration \$10,500	0000 5800: Professional/Consulting Services And Operating Expenditures LCFF Supplemental and Concentration \$0
	6500 1000-1999: Certificated Personnel Salaries Special Education \$46,907	6500 1000-1999: Certificated Personnel Salaries Special Education \$46,980
	3310 2000-2999: Classified Personnel Salaries Special Education \$49,925	3310/6500 2000-2999: Classified Personnel Salaries Special Education \$61,534
	6500 3000-3999: Employee Benefits Special Education \$19,064	3310/6500 3000-3999: Employee Benefits Special Education \$62,427

**Planned
Actions/Services**

**Budgeted
Expenditures**

**Actual
Expenditures**

6500	3310/6500 4000-4999: Books And Supplies Special Education \$2,034	3310/6500 4000-4999: Books And Supplies Special Education \$2,034
4000-4999: Books And Supplies Special Education \$500		
6500 / 3311	3310/6500 5000-5999: Services And Other Operating Expenditures Special Education \$58,155	3310/6500 5000-5999: Services And Other Operating Expenditures Special Education \$58,155
5800: Professional/Consulting Services And Operating Expenditures Special Education \$45,000		
3310 3000-3999: Employee Benefits Special Education \$34,090	Included with totals in Benefits above	Included with totals in Benefits above
3010	3010 2000-2999: Classified Personnel Salaries Title I \$46,877	3010 2000-2999: Classified Personnel Salaries Title I \$47,925
8980 CONTRIBUTION to 3310		
2000-2999: Classified Personnel Salaries LCFF Supplemental and Concentration \$5,888	Fully Paid with Title I/RC 3010	Fully Paid with Title I/RC 3010
3010 3000-3999: Employee Benefits Title I \$30,800	2000-2999: Classified Personnel Salaries LCFF Supplemental and Concentration \$0	2000-2999: Classified Personnel Salaries LCFF Supplemental and Concentration \$0
8980 CONTRIBUTION to 3310		
3000-3999: Employee Benefits LCFF Supplemental and Concentration \$3,870	3010 3000-3999: Employee Benefits Title I \$29,219	3010 3000-3999: Employee Benefits Title I \$29,219
8980 CONTRIBUTION to 3310		
4000-4999: Books And Supplies LCFF Supplemental and Concentration \$1,500	Fully Paid with Title I/RC 3010	Fully Paid with Title I/RC 3010
	3000-3999: Employee Benefits LCFF Supplemental and Concentration \$0	3000-3999: Employee Benefits LCFF Supplemental and Concentration \$0

For low income, redesignated students, ELA and Foster Youth pupils: TRESA is currently 95% free and reduced. Therefore, to serve our students to the highest levels possible we will be providing Aides in all classrooms and provide additional instructional services through a Title I Program.

Goal Analysis

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

TRED utilized some or all of the budgeted funds for each planned action/service. On March 13, 2020, TRES D closed its school campuses and pivoted to a distance learning format for all students. As a result of school closure, TRES D did not utilize the total budgeted funds for each of the actions and services listed below:

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

TRED utilized some or all of the budgeted funds for each planned action/service. On March 13, 2020, TRES D closed its school campuses and pivoted to a distance learning format for all students. As a result of school closure, TRES D did not utilize the total budgeted funds for each of the actions and services listed below:

Goal 2

2) All students will be educated in learning environments that are safe, drug free, and conducive of learning. This includes providing healthy meals, Positive Behavior Intervention Strategies, and improved attendance rates

State and/or Local Priorities addressed by this goal:

- State Priorities: Priority 1: Basic (Conditions of Learning)
- Priority 5: Pupil Engagement (Engagement)
- Priority 6: School Climate (Engagement)

Local Priorities:

Annual Measurable Outcomes

Expected

Metric/Indicator

Monthly discipline logs

SWIS data

Suspension and expulsion rates

Attendance rates

Decreased office referrals

Parent conferences

Middle School drop-out rates

Well maintained facilities

Actual

1. Not Met: Due to COVID closing in-person attendance, we do not have an ADA number.
2. Not Met: Due to COVID closing in-person attendance, we do not have a suspension rate number.
3. Not Met: Due to COVID closing in-person attendance, we do not have an office referral number.
4. Not Met: Due to COVID closing in-person attendance, we do not have an expulsions rate number.
5. Not Met: Due to COVID closing in-person attendance, we do not have a drop-out rate number.
6. Met: TRESA hired a professional to do a comprehensive review of Grizzly Hill campus, Oak Tree Campus, and Washington School
7. Not Met: Due to COVID closing in-person attendance, we do not have a chronic absenteeism number.
8. N/A: As an elementary school district we do not provide this information.

Expected

19-20

- 1: Increase ADA rates by an additional .5%
- 2: Decrease in suspension rate by an additional 1%
- 3: Decrease office referrals by .5%
- 4: Monitor and maintain low expulsion rates to <1%
- 5: Monitor and maintain low MS drop-out rates to <1%
- 6: Monitor and maintain Exemplary/Good overall ratings in facilities review
- 7: Decrease chronic absenteeism by .5%
- 8: As an elementary district we do not track high school dropout or graduation rates

Actual

8: As an elementary district we do not track high school dropout or graduation rates

Expected

Actual

Baseline

- 1: ADA rate of 93%
- 2: Current suspension rate of 10%
- 3: Using SWIS data-decrease office referrals to 5%
- 4: Monitor and maintain low expulsion rates to <1%
- 5: Monitor and maintain low MS drop-out rates to <1%
- 6: Monitor and maintain Exemplary/Good overall ratings in facilities review
- 7: Current chronic absenteeism 5%
- 8: As an elementary district we do not track high school dropout or graduation rates.

Actions / Services

**Planned
Actions/Services**

- Provide Professional Development and curriculum to promote positive school climate.
 - Positive Behavior Intervention and Support (PBIS) training and implementation
 - Grizzly Hill Kitchen
 - Drug Intervention Training

**Budgeted
Expenditures**

PBIS / D=0101 1000-1999:
 Certificated Personnel Salaries
 Supplemental and Concentration
 \$900
 PBIS / D=0101, PE, PD, 2000-
 2999: Classified Personnel

**Actual
Expenditures**

PBIS 2000-2999: Classified
 Personnel Salaries Title IV \$400

Planned Actions/Services	Budgeted Expenditures	Actual Expenditures
<ul style="list-style-type: none"> • Transportation to reduce absenteeism • Increased conferencing opportunities • Aide support to assist with student success in classrooms • Counseling and positive behavior support • Health and fitness education • Partnerships with county agencies for life skills and behavior management. 	<p>Salaries Supplemental and Concentration \$1,200</p> <p>PBIS / D=0101, PE, PD, 3000-3999: Employee Benefits Supplemental and Concentration \$525</p> <p>PBIS / D=0101 4000-4999: Books And Supplies Supplemental and Concentration \$2,500</p> <p>PBIS / D=0101 5800: Professional/Consulting Services And Operating Expenditures Supplemental and Concentration \$1,000</p> <p>Kitchen Supplement 7000-7439: Other Outgo Supplemental and Concentration \$65,000</p> <p>6650 2000-2999: Classified Personnel Salaries Tobacco-Use Prevention Education \$1,375</p> <p>6650 3000-3999: Employee Benefits Tobacco-Use Prevention Education \$402</p> <p>6650 4000-4999: Books And Supplies Tobacco-Use Prevention Education \$36</p> <p>Transportation 5800: Professional/Consulting Services And Operating Expenditures Base \$71,795</p>	<p>PBIS 3000-3999: Employee Benefits Title IV \$34</p> <p>PBIS, Student Incentives 4000-4999: Books And Supplies Title IV \$1,208</p> <p>PBIS, SWIS 5800: Professional/Consulting Services And Operating Expenditures Title IV \$460</p> <p>7000-7439: Other Outgo LCFF Supplemental and Concentration \$65,000</p> <p>6650 2000-2999: Classified Personnel Salaries Tobacco-Use Prevention Education \$0</p> <p>6650 3000-3999: Employee Benefits Tobacco-Use Prevention Education \$0</p> <p>6650 4000-4999: Books And Supplies Tobacco-Use Prevention Education \$0</p> <p>Transportation 5000-5999: Services And Other Operating Expenditures LCFF Base \$62,974</p>

Goal Analysis

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

TRED utilized some or all of the budgeted funds for each planned action/service. On March 13, 2020, TRED closed its school campuses and pivoted to a distance learning format for all students. As a result of school closure, TRED did not utilize the total budgeted funds for each of the actions and services listed below:

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

TRED utilized some or all of the budgeted funds for each planned action/service. On March 13, 2020, TRED closed its school campuses and pivoted to a distance learning format for all students. As a result of school closure, TRED did not utilize the total budgeted funds for each of the actions and services listed below:

Goal 3

3) The district will reach out to our families and community and promote our schools in a positive light. The number of parents/guardians will increase at all school activities and functions.

State and/or Local Priorities addressed by this goal:

State Priorities: Priority 3: Parental Involvement (Engagement)
 Priority 5: Pupil Engagement (Engagement)
 Priority 6: School Climate (Engagement)

Local Priorities: District Goal #3

Annual Measurable Outcomes

Expected

Metric/Indicator

Site Council participation,

PTC participation

Field Trips

Extra Curricular Activities

Open House and Back to School Night

19-20

The number of parent/guardian volunteers will increase by 2%.

Actual

1. Not Met: Due to COVID-19 there was not a way to conduct the baseline information.

The district implemented a weekly message to all families. It is delivered Sunday evenings at about 6pm. It also conducts monthly surveys regarding what parents and students want to see offered in their schools, how they feel about their schools, and ways they want to provide feedback and be involved. The District generally has a 50-60% survey response rate from families.

The district did not host an Open House or Back to School event due to a PSPS event and COVID-19.

Due to COVID-19 there was not a way to conduct the baseline information.

Expected

Actual

Baseline

1: The number of parent/guardian volunteers will maintain an average participation rate of at least 60%. This is calculated by the number of parent/guardian volunteers per class divided by the number of students enrolled in each class. This percentage is averaged out between all the classes in the school. This number includes all families including ones with unduplicated pupils as well as ones with exceptional needs. This year was 58%.

Actions / Services

**Planned
Actions/Services**

The Twin Ridges Elementary School District will increase parental involvement in all school activities.

- Increase communication from the district/school to families and the community
- Provide more food at school functions to increase participation
- Increase school-wide activities to draw participation
- Increase opportunities for volunteers

**Budgeted
Expenditures**

MUSIC, DRAMA & ART PROGRAMS,
GRIZZLY TRACKS 2000-2999:
Classified Personnel Salaries Supplemental and Concentration \$17,280

MUSIC, DRAMA, & ART PROGRAMS,
BF, GRIZZLY TRACKS 3000-3999: Employee Benefits Supplemental and Concentration \$5,047

PARENT INVOLVEMENT D=0102
MUSIC, DRAMA & ART SUPPLIES
4000-4999: Books And Supplies Supplemental and Concentration \$8,000

SCHOOL MESSENGER & FIELD TRIPS 5800:

**Actual
Expenditures**

Music, Drama, Arts 2000-2999:
Classified Personnel Salaries LCFF Supplemental and Concentration \$6,639

Music, Drama, Arts 3000-3999:
Employee Benefits LCFF Supplemental and Concentration \$562

Parent Involvement, Electives 4000-4999: Books And Supplies LCFF Supplemental and Concentration \$0

School Messenger & Field Trips 5800: Professional/Consulting

**Planned
Actions/Services**

**Budgeted
Expenditures**

**Actual
Expenditures**

Professional/Consulting Services And Operating Expenditures Supplemental and Concentration \$7,950	Services And Operating Expenditures LCFF Supplemental and Concentration \$1,064
0000 SPORTS 1000-1999: Certificated Personnel Salaries LCFF Supplemental and Concentration \$2,500	Sports 1000-1999: Certificated Personnel Salaries LCFF Supplemental and Concentration \$0
0000 SPORTS 2000-2999: Classified Personnel Salaries LCFF Supplemental and Concentration \$2,500	Sports 2000-2999: Classified Personnel Salaries LCFF Supplemental and Concentration \$9,135
0000 SPORTS	Sports 3000-3999: Employee Benefits LCFF Supplemental and Concentration \$2,179
3000-3999: Employee Benefits LCFF Supplemental and Concentration \$1,214	

Goal Analysis

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

TRED utilized some or all of the budgeted funds for each planned action/service. On March 13, 2020, TRES D closed its school campuses and pivoted to a distance learning format for all students. As a result of school closure, TRES D did not utilize the total budgeted funds for each of the actions and services listed below:

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

TRED utilized some or all of the budgeted funds for each planned action/service. On March 13, 2020, TRES D closed its school campuses and pivoted to a distance learning format for all students. As a result of school closure, TRES D did not utilize the total budgeted funds for each of the actions and services listed below:

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

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

In-Person Instructional Offerings

Actions Related to In-Person Instructional Offerings

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
<p>The district will provide instruction to students through a comprehensive remote learning plan that requires students' active engagement every day. Based on the feedback that was received from stakeholders, remote learning for the 2020-21 school year will focus on instruction and engagement. Beyond the assignment of work and digital tools, instruction will be focused on learning and engagement aligned to content standards, and support for executive functioning. Students will be monitored through assessment, and feedback. Opportunities for social-emotional learning, and peer connections will be provided daily. Students will interact daily with their teacher(s) and peers in an effort to support academic progress and social-emotional wellness and connection. Students will receive daily instruction, and will be assigned and expected to complete work each day. Students will participate in virtual interactions with teachers and peers daily, such as class meetings, follow-up lessons, one-on-one and small-group check-ins, and office hours/tutorials.</p> <p>Students will engage in online learning through various digital programs that will assist teachers in monitoring student progress, and they will interact with peers and staff members every day through online platforms. To access the digital curriculum and instructional program, the district will ensure that all students in need of a device are provided one and all families in need of Internet access are provided a hot spot.</p>	<p>\$100,000</p>	<p>\$128,837</p>	<p>No</p>

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
<p>Assigned school staff will follow processes to check on and monitor students who seem disengaged during remote learning. Teachers will communicate regularly with assigned staff regarding students who they are concerned about, and they will develop plans to engage and support these learners. They will also reach out to students who are not completing their work, not progressing as expected with online learning platforms, or not attending virtual sessions.</p> <p>Teachers, our counselors and administrator, and other school staff will contact the families in order to work together as a team to re-engage students and provide needed supports and resources for the family.</p> <p>Teachers shall be responsible for planning appropriate standards-based instruction, responding to parents and students in a timely manner, supporting diverse learners, building rapport and connections with students, regularly monitoring student work completion and participation, providing students feedback, and reporting non-participation to the site administrator for additional outreach and follow-up. Grade-level, standards-based interactive instruction will include content that requires student interaction with their teacher/classmates, content that engages a student in making a response, content that engages students in a visual way, and provides the teacher opportunities to provide the student encouragement and feedback.</p>	\$0	\$44,505	No
Increased Custodial Support and Cleaning Supplies	\$0	\$44,505	No

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

In-Person instruction resumed on March 3/22/2021 (30% of the year). Salaries for teaching staff to return to in-person was higher than estimated due to the uncertainty of the date of return to in-person. Increased Custodial staff and supplies were not originally included in the plan.

Analysis of In-Person Instructional Offerings

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

TRESA had some students find they thrive in remote learning. These students feel they can concentrate and move forward in their studies and they have expressed a desire to continue in remote learning in the 21-22 school year. The challenges were in keeping families engaged in remote learning. We had families decide they just were not going to really engage and thus they did the bare minimum to pass. The district provided chrome books to every student as well as hot-spots to each family who requested one. The district did home visits, on campus tutoring sessions, meal delivery and still many families chose not to fully participate in remote learning.

Distance Learning Program

Actions Related to the Distance Learning Program

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
When needed: In-person reopening protocols and procedures require the following items at an increased cost to the TRESA as a result of the impact of COVID-19, including Essential Protective Equipment (EPE)	\$12,000	\$2,297	No
Staff Professional Development	\$8,000	\$14,691	No
Connectivity, including hotspots and improved technology infrastructure	\$45,000	\$33,781	No
Outdoor Learning Tents	\$1200	\$0	No
Distance Learning Curriculum; Additional staffing and assessment	\$85,000	\$45,317	No
Food Service Equipment and Supplies for Carryout Meals	\$0	\$12,615	No

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

PPE was donated so less was required to be purchased. Professional Development was more than anticipated due to additional time and training needed to implement remote teaching. All Connectivity needs were met with less cost. Outdoor Learning Tents were not purchased. All Distance Learning Curriculum was provided and no additional staffing was needed to implement remote teaching. Food Service Equipment and Supplies were not originally included in the plan as the need was discovered after the plan was written.

Analysis of the Distance Learning Program

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

Successes were found in the stability of our remote program. Teachers were almost always present and lessons were delivered on time with little interference from PSPSs. Every student received a Chromebook for remote learning and each family wanting a hotspot received one. The district allowed outside tutoring sessions and small group lessons when needed. The district also purchased

curricular items such as apps to promote distance learning. The staff received LETRS training and training in the new EL ELA curriculum.

Challenges were that even with all offerings by the district, some families chose not to engage in learning.

Pupil Learning Loss

Actions Related to the Pupil Learning Loss

Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing
Distance Learning Curriculum; Additional staffing and assessment	See In-Person Expenditure		No
Staff Professional Development	See In-Person Expense		No
Connectivity, including hotspots and improved technology infrastructure	See In-Person Expense		No
Transition from Distance Learning	\$8,000	\$8,000	No

A description of any substantive differences between the planned actions and/or budgeted expenditures for addressing pupil learning loss and what was implemented and/or expended on the actions.
 There are no differences projected.

Analysis of Pupil Learning Loss

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

The district currently does not have data on the measure of learning loss. The district had appropriate staffing, professional development and connectivity/hotspots during remote learning. To transition out of remote learning to in-person and remote, the district has hired back aides, hired a Special Education in-person resource teacher and director, has made outdoor learning areas as Grizzly Hill and Washington both have ample outside learning space.

Analysis of Mental Health and Social and Emotional Well-Being

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

TRESD has offered monthly "Meet the Counselor" sessions. We provide coffee and light food for all staff and parents who would like to discuss mental health and social and emotional wellbeing. People are always encouraged to attend whether it be on behalf of themselves or on behalf of their students needs. Also, teachers noticing a change in behavior have made student referrals to the district counselor.

Analysis of Pupil and Family Engagement and Outreach

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

Successes: The district send out a weekly newsletter updating each family and staff member with what's in store for the week ahead as well as ways to engage with the schools, the district provided every family with weekly food, student chrome books and needed HotSport. The district often delivered both food and weekly binders to families in need due to a lack of interest, food and transportation.

Challenges: With all the added supports, the district still had families not engage with the school or their student's teachers. This was a recurrent theme for some of our families.

Analysis of School Nutrition

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

Successes: The district has provided food to every family requesting food during the school closure. If a family was not able to drive to the school to pick up the food the district delivered food to their home.

Challenges: There were no challenges in providing school nutrition in the 20-21 year. All families needing food received food and food was delivered to families.

Additional Actions and Plan Requirements

Additional Actions to Implement the Learning Continuity Plan

Section	Description	Total Budgeted Funds	Estimated Actual Expenditures	Contributing

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

N/A

Overall Analysis

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

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

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

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

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

Since March of 2020, TRESA has pivoted from in-person learning to distance learning to a hybrid model of instruction. Throughout the changes, the district has tried to offer a high-quality educational program for students that included academic support, technology, meals, and supports for students with special circumstances.

Over these past two years, our experiences led the district to the following thoughts: being up to date with timelines, processes of communication, and follow through with parents, teachers, students, and the staff is paramount importance. The goals put forth in this document and the avenues identified to show attainment, are to be shared as far and wide, and as often as possible. The District is currently planning on being open 5 days a week, full time next year, Dates for the 2021-2022 school-community collaboration have already been scheduled.

Instructions: Introduction

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

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

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

Annual Update

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

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

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

Goal Analysis

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

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

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

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

Annual Update

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

Actions Related to In-Person Instructional Offerings

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

Actions Related to the Distance Learning Program

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

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

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

Actions Related to Pupil Learning Loss

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

Analysis of Mental Health and Social and Emotional Well-Being

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

Analysis of Pupil and Family Engagement and Outreach

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

Analysis of School Nutrition

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

Analysis of Additional Actions to Implement the Learning Continuity Plan

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

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

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

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

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

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

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

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

Total Expenditures by Funding Source		
Funding Source	2019-20 Annual Update Budgeted	2019-20 Annual Update Actual
All Funding Sources	1,074,887.00	974,442.00
Base	525,459.00	0.00
LCFF Base	0.00	446,380.00
LCFF Supplemental and Concentration	17,472.00	214,693.00
Lottery	1,250.00	2,993.00
Special Education	195,486.00	231,130.00
Supplemental and Concentration	255,730.00	0.00
Title I	77,677.00	77,144.00
Title IV	0.00	2,102.00
Tobacco-Use Prevention Education	1,813.00	0.00

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

Total Expenditures by Object Type

Object Type	2019-20 Annual Update Budgeted	2019-20 Annual Update Actual
All Expenditure Types		
1000-1999: Certificated Personnel Salaries	1,074,887.00	974,442.00
2000-2999: Classified Personnel Salaries	460,904.00	410,879.00
3000-3999: Employee Benefits	163,923.00	135,246.00
4000-4999: Books And Supplies	235,029.00	234,429.00
5000-5999: Services And Other Operating Expenditures	13,786.00	6,235.00
5800: Professional/Consulting Services And Operating Expenditures	0.00	121,129.00
7000-7439: Other Outgo	136,245.00	1,524.00
	65,000.00	65,000.00

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

Total Expenditures by Object Type and Funding Source

Object Type	Funding Source	2019-20 Annual Update Budgeted	2019-20 Annual Update Actual
All Expenditure Types	All Funding Sources	1,074,887.00	974,442.00
1000-1999: Certificated Personnel Salaries	Base	338,057.00	0.00
1000-1999: Certificated Personnel Salaries	LCFF Base	0.00	279,073.00
1000-1999: Certificated Personnel Salaries	LCFF Supplemental and Concentration	2,500.00	84,826.00
1000-1999: Certificated Personnel Salaries	Special Education	46,907.00	46,980.00
1000-1999: Certificated Personnel Salaries	Supplemental and Concentration	73,440.00	0.00
2000-2999: Classified Personnel Salaries	LCFF Supplemental and Concentration	8,388.00	25,387.00
2000-2999: Classified Personnel Salaries	Special Education	49,925.00	61,534.00
2000-2999: Classified Personnel Salaries	Supplemental and Concentration	57,358.00	0.00
2000-2999: Classified Personnel Salaries	Title I	46,877.00	47,925.00
2000-2999: Classified Personnel Salaries	Title IV	0.00	400.00
2000-2999: Classified Personnel Salaries	Tobacco-Use Prevention Education	1,375.00	0.00
3000-3999: Employee Benefits	Base	115,607.00	0.00
3000-3999: Employee Benefits	LCFF Base	0.00	104,333.00
3000-3999: Employee Benefits	LCFF Supplemental and Concentration	5,084.00	38,416.00
3000-3999: Employee Benefits	Special Education	53,154.00	62,427.00
3000-3999: Employee Benefits	Supplemental and Concentration	29,982.00	0.00
3000-3999: Employee Benefits	Title I	30,800.00	29,219.00
3000-3999: Employee Benefits	Title IV	0.00	34.00
3000-3999: Employee Benefits	Tobacco-Use Prevention Education	402.00	0.00
4000-4999: Books And Supplies	LCFF Supplemental and Concentration	1,500.00	0.00
4000-4999: Books And Supplies	Lottery	1,250.00	2,993.00
4000-4999: Books And Supplies	Special Education	500.00	2,034.00
4000-4999: Books And Supplies	Supplemental and Concentration	10,500.00	0.00
4000-4999: Books And Supplies	Title IV	0.00	1,208.00
4000-4999: Books And Supplies	Tobacco-Use Prevention Education	36.00	0.00
5000-5999: Services And Other Operating Expenditures	LCFF Base	0.00	62,974.00
5000-5999: Services And Other Operating Expenditures	Special Education	0.00	58,155.00
5800: Professional/Consulting Services And Operating Expenditures	Base	71,795.00	0.00

Total Expenditures by Object Type and Funding Source			
Object Type	Funding Source	2019-20 Annual Update Budgeted	2019-20 Annual Update Actual
5800: Professional/Consulting Services And Operating Expenditures	LCFF Supplemental and Concentration	0.00	1,064.00
5800: Professional/Consulting Services And Operating Expenditures	Special Education	45,000.00	0.00
5800: Professional/Consulting Services And Operating Expenditures	Supplemental and Concentration	19,450.00	0.00
5800: Professional/Consulting Services And Operating Expenditures	Title IV	0.00	460.00
7000-7439: Other Outgo	LCFF Supplemental and Concentration	0.00	65,000.00
7000-7439: Other Outgo	Supplemental and Concentration	65,000.00	0.00

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

Goal	Total Expenditures by Goal	
	2019-20 Annual Update Budgeted	2019-20 Annual Update Actual
Goal 1	885,663.00	824,787.00
Goal 2	144,733.00	130,076.00
Goal 3	44,491.00	19,579.00

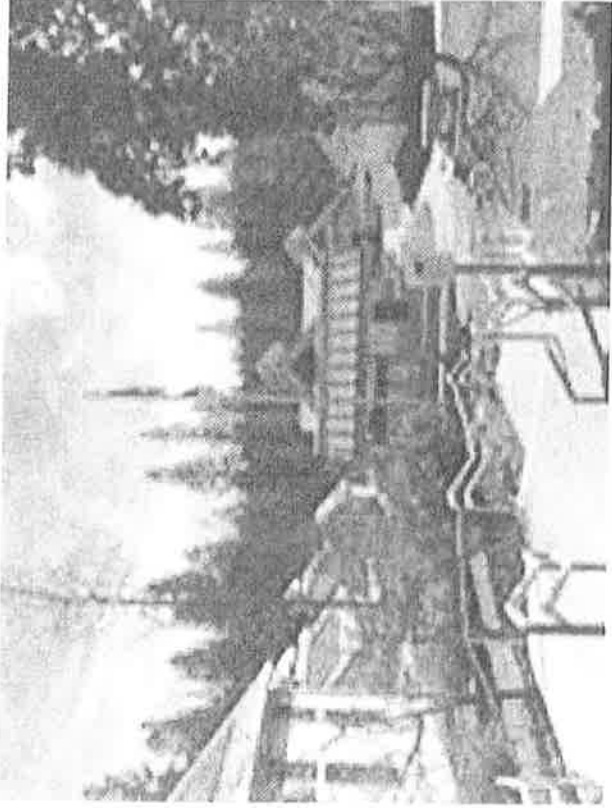
* Totals based on expenditure amounts in goal and annual update sections.

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

Total Expenditures by Offering/Program		
Offering/Program	2020-21 Budgeted	2020-21 Actual
In-Person Instructional Offerings	\$100,000.00	\$173,342.00
Distance Learning Program	\$151,200.00	\$108,701.00
Pupil Learning Loss	\$8,000.00	\$8,000.00
Additional Actions and Plan Requirements		
All Expenditures in Learning Continuity and Attendance Plan	\$259,200.00	\$290,043.00

Expenditures by Offering/Program (Not Contributing to Increased/Improved requirement)		
Offering/Program	2020-21 Budgeted	2020-21 Actual
In-Person Instructional Offerings	\$100,000.00	\$173,342.00
Distance Learning Program	\$151,200.00	\$108,701.00
Pupil Learning Loss	\$8,000.00	\$8,000.00
Additional Actions and Plan Requirements		
All Expenditures in Learning Continuity and Attendance Plan	\$259,200.00	\$290,043.00

Expenditures by Offering/Program (Contributing to Increased/Improved requirement)		
Offering/Program	2020-21 Budgeted	2020-21 Actual
In-Person Instructional Offerings		
Distance Learning Program		
Pupil Learning Loss		
Additional Actions and Plan Requirements		
All Expenditures in Learning Continuity and Attendance Plan		



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
Twin Ridges Elementary School District	Melissa Madigan Superintendent/Principal	mmadigan@tresd.org (530) 265-9052

Plan Summary [2021-22]

General Information

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

The Twin Ridges Elementary School District is a small rural/frontier district composed of three school sites; Grizzly Hill is the largest with ninety-five students, Washington School is smaller with five students, and Oak Tree houses the Family Resource Center and the new preschool (opening Fall of 2021). There are six teachers among both schools, a part-time counselor, a part-time special education providers, one full-time special education director/resource teacher, and ten classified employees spread across food services, transportation, maintenance, groups keepers, instructional aides, and one administrator. These schools are representative of their communities in which they serve. Many families choose to live in this rural and remote setting. The District has an 85% free/reduced meal participant rate and a

91% Title 1 population. This number is the highest in the county and historically directly impacts student learning and academic success. The Twin Ridges Elementary School District staff strives to create, sustain, and encourage high-quality educational programs for all students. High academic standards, safe and engaging learning environments, and community partnerships will help in our mission to prepare students for the future.

On March 13, 2020, Twin Ridges ESD joined with school districts throughout the United States, making the difficult decision to close its campuses to prevent the spread of COVID-19. School closure has had a tremendous impact on our community. TRES D schools serve as a hub of their communities. Students and their families rely on our schools, not only for after-school care, meals, internet access, and education but also for essential resources such as mental health services and connections to local resources such as the hygiene pantry. While TRES D quickly pivoted to an emergency distance learning plan, the school community felt a sense of loss as the daily face-to-face interactions that we relied on to build relationships were cut short. Throughout school closure, TRES D remained committed to serving our students through weekly meal distribution, a full distance learning program that included services for Students with Disabilities, and through continued social-emotional health services when requested.

On Friday, July 17th, the Governor issued guidance for re-opening schools. The guidance states that school districts residing in counties listed on the state COVID-19 monitoring list cannot offer in-person instruction until the county is off the list for 14 days. Nevada County was on the state's monitoring list. This guidance meant that TRES D continued into the fall of 2020 in a 100% distance-learning format. This changed how we offered instruction and services to students deeply impacted all stakeholders. In March we implemented a hybrid instructional program where students were able to receive in-person instruction in small cohorts two days a week and receive the remainder of their instruction through distance learning. Finally, in April, we were able to transition to an offering of in-person instruction for 4 days a week for all students. While our community continues to be resilient, our needs are evolving. We are grateful to our community of staff, students, and parents that have remained committed to the success of our students.

Reflections: Successes

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

Based on a review of performance on the state and local indicators measured by the California Dashboard, a review of our annual self-assessment tools, a review of stakeholder input, and a review of progress made towards LCAP goals, Twin Ridges ESD is most proud of:

California Dashboard and Progress made towards LCAP goals:

Note: Senate Bill 98 suspended the reporting of state and local indicators on the 2020 California School Dashboard. However, state law required that reliable and valid data that would have been included in the 2020 Dashboard to be reported.

1. TRES D only has one indicator in the red tier: Chronic Absenteeism (CA).
2. The rate of CA in Socioeconomically Disadvantaged Students declined by -2.2% and decreased for White students by 32.1%.
3. TRES D met the standard for all 5 local indicators.

We increased our online and phone dialer efforts to collect surveys this year, creating multiple opportunities for stakeholders to provide survey feedback through phone calls, texts, Google Forms, and virtual meetings. Meetings were held across the district to ensure that all stakeholders had the opportunity to provide input. In order to comply with health and safety guidelines, these meetings were held virtually through Zoom where parents could participate by phone or through the online platform.

TRES D will continue to strive towards excellence. In order to maintain and build on the successes above, TRES D will:

1. Implementation an Early Learning preschool in order to increase elementary literacy rates, increase English Learner progress towards language proficiency, and systemize the intervention program for struggling students at the elementary level.
2. Expand the TRES D program to include additional dual enrollment options and courses of interest for students in order to increase the number of students prepared for high school, college and career.
3. Continue implementation of a Multi-Tiered System of Support (MTSS) in order to systematize behavioral, academic, and social-emotional supports for all students.
4. Increase training for staff in the areas of technology, best first instruction, and alternatives to suspension, specifically focusing on decreasing the achievement gap for all our students compared to their grade level peers.

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.

Based on a review of performance on the state and local indicators measured by the California Dashboard, a review of our annual self-assessment tools, and a review of stakeholder input, TRES D has identified the following needs:

California School Dashboard

In 2019, TRES D's chronic absenteeism rate remained extraordinarily high at 36.1%, according to the CA Dashboard.

In 2020, while the Dashboard did not publish a chronic absenteeism measure, internal data shows that this rate increased to 40-50%. In order to address this issue, TRES D will take several steps. We will hire a designated attendance support liaison who can work directly with families, coordinate site efforts, make home visits, and create action plans for individual students. Next, TRES D will continue to provide social-emotional supports for students, such as mental health counseling, as well as provide all staff with training about increasing student attendance. TRES D schools will also include attendance in their School Plans for Student Achievement (SPSA) so that appropriate goals, actions, and expenditures are aligned with the LCAP.

TRES D's rate of performance for both English Language Arts and Mathematics remains an area of need. The 2019 California Dashboard showed that while TRES D students increased performance in Mathematics by 9.6 points and in ELA by 11.4 points, the District only has 20% of it's students meeting state standards.

In order to address academic achievement TRES D will take the following action: 1) Implementation of the Preschool in order to increase elementary literacy rates, increase progress towards language proficiency, and systemize the intervention program for struggling students at the elementary level. 2) Provide professional development for staff to ensure evidence-based practices are being used in every classroom. 3) The district will continue to provide additional staff members to support the academic achievement of struggling students; including intervention teachers, intervention specialists, and instructional aides at each site.

LCAP Highlights

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

The 2021-24 LCAP was written after consulting members from each stakeholder group across the district through weekly district updates, weekly meetings with groups, results from surveys, and open board meetings. The District plans to continue the same three goals that the Twin Ridges ESD included in the previous LCAP. Including the three goals outlined below will allow TRES D to continue our focus and efforts in supporting all students, especially those who are foster or homeless youth, English Learners, and low-income students, and Title 1 which represent 91% of our total population. These three goals also address the eight state priorities, which are: 1) Student Achievement, 2) Student Engagement, 3) Student Outcomes, 4) School Climate, 5) Parent Involvement, 6) Basic Services, 7) Implementation of Common Core State Standards, and 8) Course Access.

- 1: Academic achievement in Mathematics and English Language Arts.
- 2: Positive Behavior Intervention/Positive School Climate.
- 3: Increase Parent/Community Involvement.

Impact of the COVID-19 Pandemic:

On March 13, 2020, TRES D joined with school districts throughout the United States, making the difficult decision to close its campuses to prevent the spread of COVID-19. TRES D began the 2020-21 school year in a 100% distance-learning format and has slowly transitioned to a hybrid in-person and distance learning instructional model. Throughout this time, TRES D has remained committed to serving our students through daily meal distribution, a robust distance learning program that included providing ChromeBooks for all students and HotSpots for all families requesting one, services for Students with Disabilities, and through continued social-emotional health services. School closure impacted TRES D in several key areas contained in the 2021-24 LCAP, including, technology for students and teachers, and student's academic and social-emotional needs arising from being thrust into both an asynchronous and synchronous style of learning.

While we do not anticipate the severe restrictions placed on public schools to be in place long-term, the pandemic and its effect on students and families understandably skewed data trends that we had previously identified. As a result, the reader will note that some of our metrics contain baseline data from both 19-20 and 20-21. In these cases, a determination was made that data collected from both years presents a more accurate picture of where we are and where we need to be headed to meet the growing needs of our 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.

N/A

Support for Identified Schools

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

Monitoring and Evaluating Effectiveness

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

Stakeholder Engagement

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

TRES D believes that stakeholder input drives the development of the LCAP. The District consulted parents, pupils, school personnel, local bargaining units, and the community over the course of the year conducting stakeholder input opportunities. Parent and community involvement in all district processes has been a goal over the past two years.

The following meetings listed below were hosted by TRES D and stakeholder feedback was collected. Due to state and local restrictions, parent, community, and student meetings were held virtually utilizing Zoom. Stakeholders could participate in person, by phone or by logging into the platform. Staff meetings were held both virtually and in-person as permitted by applicable health and safety guidelines.

CTA meetings each Monday since August, 2020.

Parent Meetings each Third Thursday since August, 2020.

Site Staff Meetings including Certificated/Classified personnel scheduled each Wednesday since August, 2020.

Cabinet Meetings scheduled each Monday since August 2020.

Weekly Sunday update sent to parents, students and staff starting in August, 2020.

Google Surveys were sent out five times to gather student, staff and parent input.

TRES D Board Meetings: 2nd Tuesday of each month beginning in August, 2020.

It became more important during COVID schooling that the district reach out and elicit engagement with monthly surveys. These have been popular and have had a steady percentage of responses. The surveys asked questions about COVID related schooling options as well as when the district emerges from COVID restrictions what do the parents and students want to see most in a newly envisioned district. Stakeholder responses were taken into account by adding into the district's staffing and purchasing, programs that were most requested by stakeholders. Survey responses were shared with the school board during open meetings which are held the second Tuesday of each month.

An overview of the LCAP and the updates made this year were presented in draft form during the Open Session Board Meeting on May 25, 2021, during the Public Hearing. No feedback was given regarding the LCAP draft so the final draft of the LCAP and budget was approved on June 9, 2021 at a regularly scheduled Board Meeting.

A summary of the feedback provided by specific stakeholder groups.

The stakeholder feedback provided the district with the following feedback results. Regarding options wanted to see in the 21-22 school year here is the list, in order of preference: Outdoor Education/Field Trips (80%), Sports (80%), Music (73.3%), Art (73.3%), Cooking (60%), Academic Tournaments (60%), Foreign Language (53.3%) and Coding (46.7%).

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

This year, stakeholder input continues to demonstrate that our efforts are focused in the right direction. The following will continue to remain the focus of this plan: 1) Increasing Parent and Community Communication and Participation, 2) Improving Student Achievement for All Students, and 3) Maintaining a Safe and Positive School Climate. Both fiscal and human resources will be dedicated to meeting the District's goals in these critical areas.

Goals and Actions

Goal

Goal #	Description
1	TRES D will be a district of academic excellence that provides equity and access for all students in all subgroups, utilizing academic rigor through the district's strategic academic interventions, newly added curriculum, experiential learning programs, and overall best instructional practices.

An explanation of why the LEA has developed this goal.

Based on state and local assessment data the district identifies this Goal and subsequent Actions as priorities for the district. Goal 1 is a broad goal focused on improving performance across the wide range of metrics listed below. 100% of our students do not currently meet or exceed their grade-level standards in English Language Arts and Mathematics .Our students score in the lowest 5% of all scored schools in California.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Smarter Balanced Math:	In 2019, on the Math CAASPP, 19.13% of TRES D students met or exceeded standard. The 2020 CAASPP assessments were waived due to the COVID-19 pandemic. 2021 Data will become our baseline.				Increased percentage of students who have met or exceeded standard on the Math CAASPP from the prior year.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Smarter Balanced ELA	<p>n 2019, on the ELA CAASPP, 21% of TRESA students met or exceeded standard</p> <p>The 2020 CAASPP assessments were waived due to the COVID-19 pandemic.</p> <p>2021 data will become the baseline.</p>				Increased percentage of students who have met or exceeded standard on the Math CAASPP from the prior year.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
STAR Testing Math	Spring 2021 will become the baseline				Student growth year over year
STAR testing ELA	Spring 2021 will become our baseline				Student growth year over year

Actions

Action #	Title	Description	Total Funds	Contributing
1	Reading and Mathematics Intervention Teachers/Aides	Our Low Income, Foster Youth, and English Learner students have the most opportunity for continued academic growth according to the most current state and local assessments indicating a need for academic support for students. In an effort to continue to provide increased support, TRESA will provide 1.5 full-time Intervention teachers/aides to serve students who are struggling to meet or exceed grade-level academic standards as measured by the California Assessment for Student Performance and Progress (CAASPP). This action is principally directed toward unduplicated students and has resulted in increases in achievement on state and local assessments since its inception.	\$82,477.00	No
2	Districtwide instructional practices for special education students.	Students with disabilities participate in general education to the maximum extent possible. Educational needs in Math and ELA are driven by IEP goals for each student. Site based assistance will be provided to students working below grade level through added time with the Special Education Director and use of the resource room.	\$511,914.00	No
3	Experiential Education Curriculum	Our Low Income, Foster Youth, and English Learner students have the most opportunity for continued academic growth according to the most current state and local assessments. Experiential Educational curriculum is needed to support the academic progress of unduplicated students. The LEA will continue to provide intervention curriculum for unduplicated students. This action is principally directed	\$10,000.00	Yes

Action #	Title	Description	Total Funds	Contributing
		toward unduplicated students and has resulted in increases in achievement on state and local assessments since its inception.		
4	Experiential Education Director	Learning directors are needed to provide academic, social, and behavioral support for unduplicated students and instructional support for teachers, data disaggregation, and program evaluation. This action is principally directed toward unduplicated students and is targeted to provide an increase in achievement on state and local assessments.	\$131,846.00	No
5	Supplemental Online Academic Support Programs	Our Low Income, Foster Youth, and English Learner students have the most opportunity for continued academic growth according to the most current state and local assessments. Multiple Supplemental Online Academic Support Programs, subscriptions and software are needed to support and monitor the academic achievement, reading comprehension, and learning progress of unduplicated students. The LEA will continue to provide supplemental online academic support programs and software for unduplicated students. Since its inception, this action has resulted in increased academic achievement, reading comprehension, and the enhanced learning of unduplicated students.	\$4,400.00	Yes
6	After School Program	Our Low Income, Foster Youth, English learners, Students with Disabilities, and Homeless youth have the most opportunity for continued academic growth according to the most current state and local assessments. The After School Program will ensure that unduplicated students receive academic support, including tutoring and assistance completing homework.	\$38,491.00	No
7	Low class sizes, adding two teachers to GH and a FT teacher to Washington	Our Low Income, Foster Youth, English learners, Students with Disabilities, and Homeless youth have the most opportunity for continued academic growth according to the most current state and local assessments. Low class sizes will allow teachers to better direct each student's learning.	\$128,525.00	Yes

Action #	Title	Description	Total Funds	Contributing
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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	The Twin Ridges ESD will be a place where all students in all subgroups are actively engaged in a safe and positive school climate reflecting the diversity of our district as our strength. All students will be educated in learning environments that are safe, drug free, and conducive to learning.

An explanation of why the LEA has developed this goal.

Goal two is a broad goal focused on improving performance across the wide range of metrics listed below. Currently, 100% of students do not attend school on a daily basis. Students need to be actively engaged in school daily in order to become high school ready. The number of students feeling safe, that they are free from drugs on campus, and in an environment that actively engages them is our goal. Educational experience that connect students' studies to their everyday life will promote a positive school climate.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Attendance rates	ADA rate of 93% in 2019-2020 3: Currently no baseline data. This data will be available in fall 2021.				Maintain the District attendance rate at or above 93%.
Chronic Absenteeism	Chronic absenteeism 2020-2021 is ~45%				Decrease TRES'D's Chronic Absenteeism rate from the prior year according to the California School Dashboard Chronic Absenteeism performance indicator.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Healthy Kids Survey Results	No Baseline data for 2020-2021				The percentage of students who reported feeling safe at school is at 100%, according to the annual California Healthy Kids Survey.
Participation in TUPE	No baseline data in 2020-2021				The percentage of students participating in TUPE at school is at 100%.
Participation in Experiential Education opportunities	No baseline data in 2020-2021				The percentage of students participating in an engaging learning environment will be 100% based on the end of the year school survey.

Actions

Action #	Title	Description	Total Funds	Contributing
1	Providing a drug free and positive school environment	<p>Provide Professional Development and curriculum to promote positive school climate.</p> <ul style="list-style-type: none"> Positive Behavior Intervention and Support (PBIS) training and implementation Grizzly Hill Kitchen Drug Intervention Training Transportation to reduce absenteeism Increased conferencing opportunities Aide support to assist with student success in classrooms Counseling and positive behavior support Health and fitness education 	\$178,244.00	Yes

Action #	Title	Description	Total Funds	Contributing
		<ul style="list-style-type: none"> Partnerships with county agencies for life skills and behavior management. Experiential Learning curriculum 		
2	Student Support Services employee	Our Low Income, Foster Youth, and English Learner students have the most opportunity for continued growth in attendance rates according to the most current state and local data. and provide a safe and drug free school environment. To address this need, TRESA will provide a District Student Support employee. This support will encompass calling parents regarding absences, offering counseling services, food services, hygiene pantry bags,	\$45,195.00	No
3	TUPE Coordinator	Our District will offer TUPE education to all students in an attempt to achieve their feeling safe and attending a drug free school. Expenditures for this Action are included with Goal 2, Action 1		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
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3	The TRESA district will operate with strong parent and community involvement, including efficient and effective communication and opportunities for parents to participate in their own educational development.
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An explanation of why the LEA has developed this goal.

Goal 2 is a broad goal focused on improving performance across the wide range of metrics listed below. Opportunities for parents and our community to participate and communicate effectively need to continue to grow in order for students to reach their academic and social-emotional goals. Parents also need to be supported in their efforts to become informed and educated so that they can actively participate in the TRESA community and promote educational success for their children.

Measuring and Reporting Results

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Seek parent input & promote parental participation in programs for unduplicated students and students with exceptional needs	Full Implementation according to the local indicator self-reflection tool Fall 2021 Dashboard				Full Implementation and Sustainability according to the Fall 2024 Dashboard
Maintain strong parent communication. Parent Communication will be measured by Remind and School Messenger at all school sites.	In 2020-21 both school sites utilized Remind to Parents.				100% of school sites utilized Remind and School Messenger to communicate with Parents.

Metric	Baseline	Year 1 Outcome	Year 2 Outcome	Year 3 Outcome	Desired Outcome for 2023-24
Provide Parent Education classes for all parents.	In 2020-21, TRES D was unable to offer parent education courses due to restrictions placed on in-person gatherings as a result of the COVID-19 pandemic.				TRES D offered parent education classes for all parents.
Participation in PTC, field trips, Open House and Back to School Night.	In 2020-21, TRES D was unable to offer these options due to restrictions placed on in-person gatherings as a result of the COVID-19 pandemic.				75% of parents participate in at least one school event.

Actions

Action #	Title	Description	Total Funds	Contributing
1	Parent Engagement, Support Services personnel, and Supplies	<p>The Twin Ridges Elementary School District will increase parental involvement in all school activities.</p> <ul style="list-style-type: none"> • Increase communication from the district/school to families and the community • Provide more food at school functions to increase participation • Increase school-wide activities to draw participation • Increase opportunities for volunteers • Increase personnel to make these offerings happen. 	\$2,000.00	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.

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
26.73%	\$239,750

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 details of the required justifications for how the district is increasing and improving services for the unduplicated student groups are contained in the Goals, Actions & Services section of this plan. The contributing actions are:

- Goal 1
- Action 3, Experiential Education Curriculum
- Action 5, Supplemental Education Curriculum
- Action 7, Low-Class sizes

Goal 2:

- Action 1, Provide a Drug Free and Positive School Environment (Food Services, Transportation, Sports Programs)
- Action 2, Student Support Services Staff

Goal 3:

- Action 1, Parent Engagement Materials and Supplies

All 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. These contributing actions are principally directed toward our unduplicated student population to help TRESB be effective in meeting the LEA LCAP goals and the identified needs of the unduplicated student groups. In the goals section of this plan, each action marked "yes" for contributing contains a detailed explanation of how that action is principally directed toward

the unduplicated student population and effective in helping close equity and performance gaps and meet the goals of our LEA. All of these actions and services are being provided on an LEA wide basis in order to increase access to these services to students who may be struggling with the barriers of low-income, foster or English learner challenges but have not been identified in these categories.

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

Services for low-income, foster youth and English learners are increased in quantity by more than 26.73% through the Actions specified above. The total amount in increased services in this plan are \$287,551.

Total Expenditures Table

LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
\$709,861.00	\$38,491.00	\$56,341.00	\$328,399.00	\$1,133,092.00
Totals:		Total Personnel	Total Non-personnel	
		\$673,255.00	\$459,837.00	

Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
1	1	All	Reading and Mathematics Intervention Teachers/Aides				\$82,477.00	\$82,477.00
1	2	Students with Disabilities Students w/disabilities	Districtwide instructional practices for special education students.	\$429,210.00		\$56,341.00	\$26,363.00	\$511,914.00
1	3	English Learners Foster Youth Low Income	Experiential Education Curriculum	\$10,000.00				\$10,000.00
1	4	All	Experiential Education Director				\$131,846.00	\$131,846.00
1	5	English Learners Foster Youth Low Income	Supplemental Online Academic Support Programs	\$4,400.00				\$4,400.00
1	6	All	After School Program		\$38,491.00			\$38,491.00
1	7	English Learners Foster Youth Low Income	Low class sizes, adding two teachers to GH and a FT teacher to Washington	\$128,525.00				\$128,525.00
2	1	English Learners Foster Youth Low Income	Providing a drug free and positive school environment	\$135,726.00			\$42,518.00	\$178,244.00
2	2	All	Student Support Services employee				\$45,195.00	\$45,195.00
2	3	All	TUPE Coordinator					

Goal	Action #	Student Group(s)	Title	LCFF Funds	Other State Funds	Local Funds	Federal Funds	Total Funds
3	1	English Learners Foster Youth Low Income	Parent Engagement, Support Services personnel, and Supplies	\$2,000.00				\$2,000.00

Contributing Expenditures Tables

Totals by Type	Total LCFF Funds	Total Funds
Total:	\$280,651.00	\$323,169.00
LEA-wide Total:	\$280,651.00	\$323,169.00
Limited Total:	\$0.00	\$0.00
Schoolwide Total:	\$0.00	\$0.00

Goal	Action #	Action Title	Scope	Unduplicated Student Group(s)	Location	LCFF Funds	Total Funds
1	3	Experiential Education Curriculum	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$10,000.00	\$10,000.00
1	5	Supplemental Online Academic Support Programs	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$4,400.00	\$4,400.00
1	7	Low class sizes, adding two teachers to GH and a FT teacher to Washington	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$128,525.00	\$128,525.00
2	1	Providing a drug free and positive school environment	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$135,726.00	\$178,244.00
3	1	Parent Engagement, Support Services personnel, and Supplies	LEA-wide	English Learners Foster Youth Low Income	All Schools	\$2,000.00	\$2,000.00

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
Totals:				Planned Expenditure Total	Estimated Actual Total
Totals:					

Instructions

Plan Summary

Stakeholder Engagement

Goals and Actions

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

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

Introduction and Instructions

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

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

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

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

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

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

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

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

Goal Analysis:

Enter the LCAP Year

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

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

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

Purpose

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

Requirements and Instructions

This section must be completed for each LCAP year.

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

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

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

Required Descriptions:

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

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

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

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

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

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

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

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

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

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

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

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

For School Districts Only:

Actions Provided on an LEA-Wide Basis:

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

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

Actions Provided on a Schoolwide Basis:

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

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

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

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

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

Expenditure Tables

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

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

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

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

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

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

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

MEMORANDUM

To: Twin Ridges Elementary School District Board

From: Darlene Waddle, Chief Business Official

Date: June 21, 2021

Subject: 2020/2021 Budget Revision Number Three, Estimated Actuals

Hello,

Presented for your approval is the Budget Revision Number Three Report for 2020/2021. This report reflects budget updates for the period of July 1, 2020 through June 15, 2021

This final budget revision is to align the budget with actual activity through June.

The following are changes from Budget Revision Number Two:

Revenue, Fund 01

- Increased LCFF Funding by \$17,610 due to updated minimum State Aid and Property Tax estimates
- Reduced Interest and Mandate Block Grant by (\$1,071) due to projections based on actual activity
- Increased Title I allocation by \$11,339 for actual final award notice
- Increased Federal COVID related funding by \$1,389,447 for actual award notices
- Increased State COVID related funding by \$86,413 for actual award notices

Expenditures, Fund 01

- Increased Materials and Supplies by \$4,439 for one-time office furniture and maintenance equipment purchases
- Increased Materials and Supplies by \$15,292 for one-time COVID related purchases
- Decreased Capital Outlay by (\$5,000) for maintenance equipment not purchased
- Added an Interfund Transfer to Fund 12, Child Development Fund for current year purchases to establish the Preschool

Revenue & Expenditures, Fund 08

- Added Local Revenue, Associated Student Body funding of \$105 for current year activity
- Added Materials and Supplies of \$100 for current year activity

Expenditures & Interfund Transfers In, Fund 12

- Added \$10,000 to Materials and Supplies for current year purchases to establish the Preschool
- Added \$10,000 to Interfund Transfers In from Fund 01 to cover current year expenditures

Expenditures, Fund 13

- Increased Capital Outlay by \$1,077 to reflect the actual cost of purchase and installation of the new food service oven

Interfund Transfers In, Fund 25

- Increased Interfund Transfers In from Fund 35

Interfund Transfers Out, Fund 35

- Increased Interfund Transfers Out to Fund 25 to close out the fund due to inactivity

Two new Funds are added in this revision. The first is Fund 08 for Associated Student Body activities. This is a new fund required under new Government Accounting Standards rules and will show activity of revenue and expenditures of the student body account. The second is Fund 12, Child Development Fund for preschool activities. This is added to account for the revenue and expenditures of the preschool program.

Fund 35, State School Facilities Fund is being closed out with this revision since this fund is no longer used and will not be used in the near future.

Please let me know if you have any questions or would like additional detail on anything.

Thank you!

**Twin Ridges Elementary School District
2020/2021 Budget Revision #3, Estimated Actuals Revenue Summary**

RC	Program Name	Object	2020/21 Revision #2	2020/21 Revision #3	Change From Prior Period
Unrestricted					
0000	LCFF Funding-State Aid/Necessary Small School	8011	\$65,962	\$78,382	\$12,420
0000	LCFF Funding-Property Tax	8021-8095	\$1,234,138	\$1,233,958	-\$180
0000	LCFF Funding-In-Lieu Transfer to Charter Schools	8096	\$0	\$0	\$0
0000	Mandate Block Grant	8550	\$2,862	\$2,791	-\$71
0000	Interest	8660	\$20,000	\$19,000	-\$1,000
0000	Miscellaneous/Fees	8699	\$1,500	\$1,500	\$0
0000	ERATE Telecom Reimbursements	8699	\$20,000	\$20,000	\$0
0100	LCFF Supplemental/Concentration	8011	\$236,084	\$241,454	\$5,370
0808	Other Miscellaneous (Reimbursable)	8699	\$0	\$0	\$0
1100	Lottery	8560	\$13,936	\$13,936	\$0
1400	LCFF-Education Protection Account (EPA)	8012	\$17,790	\$17,790	\$0
Total Unrestricted			\$1,612,272	\$1,628,811	\$16,539
Federal					
3010	Title I	8290	\$138,538	\$149,877	\$11,339
3182	Comprehensive School Improvement (carryover)	8290	\$42,930	\$42,930	\$0
3210	CARES Act, Emergency Relief Fund (ESSER I)	8290	\$64,266	\$64,338	\$72
3212	CRRSA Act, Emergency Relief Fund (ESSER II)	8290	\$138,538	\$465,636	\$327,098
3213	ARP Act, Emergency Relief Fund (ESSER III)	8290	\$0	\$849,822	\$849,822
3214	CARES Act, Emergency Relief Fund (ESSER III) IPI	8290	\$0	\$212,455	\$212,455
3215	CARES Act, Learning Loss Mitigation (LLM, GEER)	8290	\$9,200	\$9,200	\$0
3220	CARES Act, Learning Loss Mitigation (LLM, CRF)	8290	\$111,259	\$111,259	\$0
3310	Special Education, IDEA	8181	\$26,363	\$26,363	\$0
3311	Special Education, IDEA, Private School Entitlement	8181	\$0	\$0	\$0
4035	Title II	8290	\$13,587	\$13,587	\$0
4126	Title V, RLI	8290	\$1,491	\$1,491	\$0
4127	Title IV	8290	\$10,000	\$10,000	\$0
5370	Fresh Fruit & Vegetable Program	8220	\$4,950	\$4,950	\$0
5630	Homeless Education	8290	\$600	\$600	\$0
Total Federal			\$561,722	\$1,962,508	\$1,400,786

RC	Program Name	Object	2020/21 Revision #1	2020/21 Revision #2	Change From Prior Period
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State

6010	After School Programs	8590	\$31,961	\$31,961	\$0
6300	Lottery - Instructional Materials	8560	\$4,552	\$4,552	\$0
6546	Special Education, Mental Health	8590	\$5,058	\$5,058	\$0
6650	Tobacco Use Prevention Education (TUPE)	8590	\$1,812	\$1,812	\$0
7420	CARES Act Learning Loss Mitigation (LLM, Prop 98)	8590	\$10,084	\$10,084	\$0
7422	AB86, In-Person Instruction (IP)	8590	\$0	\$0	\$0
7425	AB86, Expanded Learning Opportunities (ELO)	8590	\$0	\$0	\$0
7426	AB86, Expanded Learning Opportunities (ELO), Para's	8590	\$0	\$78,472	\$78,472
7690	STRS On-Behalf	8590	\$0	\$7,941	\$7,941
Total State			\$70,041	\$70,041	\$0

Local

6010	After School Programs	8699	\$0	\$0	\$0
6500	Special Education, Local	8792	\$104,501	\$104,501	\$0
90xx	Local Restricted, Sports/Garden/Wellness/Cafeteria	8699	\$4,000	\$4,000	\$0
Total Local			\$108,501	\$108,501	\$0
Total Revenue			\$2,406,003	\$3,909,741	\$1,503,737

Twin Ridges Elementary School District
2020/2021 Budget Revision Number Three, Estimated Actuals
General Fund (01)

	Unaudited Actuals 2019/2020	Approved Budget 2020/2021	Revised Budget 2020/2021	Difference B - A	% Diff. C/A
		A	B	C	D
Revenues					
Local Control Funding/Property Taxes	1,205,681	1,553,974	1,571,584	17,610	1.13%
Federal Revenue	265,190	561,722	1,962,508	1,400,786	249.37%
State Revenue	143,076	140,306	226,648	86,342	61.54%
Local Revenue	144,332	150,001	149,001	(1,000)	-0.67%
Total Revenues	1,758,279	2,406,003	3,909,741	1,503,738	62.50%
Expenditures					
Certificated Salaries	607,724	502,846	502,846	0	0.00%
Classified Salaries	473,315	333,479	333,479	0	0.00%
Employee Benefits	501,492	361,357	361,357	0	0.00%
Books and Supplies	101,280	171,409	191,140	19,731	11.51%
Services/Other Operating	394,123	467,406	467,406	0	0.00%
Capital Outlay	54,733	41,906	36,906	(5,000)	-11.93%
Other Outgo (Special Education, NCSES)	103,539	124,621	124,621	0	0.00%
Other Debt Service	0	0	0	0	0.00%
Direct Support/Indirect Costs	(5,233)	(1,125)	(1,125)	0	0.00%
Total Expenditures	2,230,973	2,001,899	2,016,630	14,731	0.74%
Revenues Less Expenditures	(472,694)	404,104	1,893,111	1,489,007	368.47%
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	400,000	0	0	0	0.00%
Interfund Transfers Out	65,000	138,304	148,304	10,000	7.23%
Other Sources	0	0	0	0	0.00%
Other Uses	0	0	0	0	0.00%
Contributions to Restricted Programs	0	0	0	0	0.00%
Total Other Financing Sources/Uses	335,000	(138,304)	(148,304)	(10,000)	7.23%
Net Increase (Decrease) in Fund Balance	(137,694)	265,800	1,744,807	1,479,007	556.44%
Beginning Fund Balance, July 1	1,062,000	924,308	924,308	0	0.00%
Audit Adjustments/Restatements	0	0	0	0	0.00%
Audited Fund Balance, July 1	1,062,000	924,308	924,308	0	0.00%
Ending Fund Balance, June 30	924,306	1,190,108	2,669,115	1,479,007	124.28%
Reserved Fund Balance-Revolving Cash	3,000	3,000	3,000	0	0.00%
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0.00%
Designated Fund Balance					
Economic Uncertainties (5.00%)	121,705	107,010	108,247	1,237	1.16%
Board Designated Reserve (15.00%)	365,114	321,030	324,740	3,710	1.16%
Committed Fund Balances	0	206,696	206,696	0	100.00%
Restricted Fund Balances (Lottery)	79,348	97,836	97,836	0	0.00%
Restricted Fund Balances (CARES Act)	1,341	138,538	1,614,326	1,475,788	1065.26%
Restricted Fund Balances (Other)	19,846	127,509	123,628	(3,881)	-3.04%
Unappropriated Fund Balance	333,952	188,488	190,642	2,154	1.14%

Twin Ridges Element School District
2020/2021 Budget Revision Number Three, Estimated Actuals
General Fund (01), Unrestricted Resources

	Unaudited Actuals 2019/2020	Approved Budget 2020/2021	Revised Budget 2020/2021	Difference B - A	% Diff. C/A
		A	B	C	D
Revenues					
Local Control Funding/Property Taxes	1,205,681	1,553,974	1,571,584	17,610	1.46%
Federal Revenue	11,849	0	0	0	0.00%
State Revenue	27,992	16,798	16,727	(71)	-0.25%
Local Revenue	61,226	41,500	40,500	(1,000)	-1.63%
Total Revenues	1,306,748	1,612,272	1,628,811	16,539	1.27%
Expenditures					
Certificated Salaries	517,738	469,253	469,253	0	0.00%
Classified Salaries	308,941	226,559	226,559	0	0.00%
Employee Benefits	312,628	242,013	242,013	0	0.00%
Books and Supplies	49,410	38,552	42,991	4,439	8.98%
Services/Other Operating	316,091	268,638	268,638	0	0.00%
Capital Outlay	54,733	34,539	29,539	(5,000)	-9.14%
Other Outgo (Special Education, NCSES)	0	0	0	0	0.00%
Other Debt Service	0	0	0	0	0.00%
Direct Support/Indirect Costs	(45,650)	(7,998)	(7,998)	0	0.00%
Total Expenditures	1,513,891	1,271,556	1,270,995	(561)	-0.04%
Revenues Less Expenditures	(207,143)	340,716	357,816	17,100	-8.26%
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	400,000	0	0	0	0.00%
Interfund Transfers Out	65,000	138,304	148,304	10,000	15.38%
Other Sources	0	0	0	0	0.00%
Other Uses	0	0	0	0	0.00%
Contributions to Restricted Programs	(246,390)	(186,022)	(186,022)	0	0.00%
Total Other Financing Sources/Uses	88,610	(324,326)	(334,326)	(10,000)	-11.29%
Net Increase (Decrease) in Fund Balance	(118,533)	16,390	23,490	7,100	-5.99%
Beginning Fund Balance, July 1	1,006,424	887,891	887,891	0	0.00%
Audit Adjustments/Restatements	0	0	0	0	0.00%
Audited Fund Balance, July 1	1,006,424	887,891	887,891	0	0.00%
Ending Fund Balance, June 30	887,891	904,281	911,381	7,100	0.80%
Reserved Fund Balance-Revolving Cash	3,000	3,000	3,000	0	0.00%
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0.00%
Designated Fund Balance					
Economic Uncertainties (5.00%)	121,705	107,010	108,247	1,237	1.02%
Board Designated Reserve (15.00%)	365,114	321,030	324,740	3,710	1.02%
Committed Fund Balances	0	206,696	206,696	0	100.00%
Restricted Fund Balances (Lottery)	64,120	78,056	78,056	0	0.00%
Restricted Fund Balances (CARES Act)	0	0	0	0	0.00%
Restricted Fund Balances (Other)	0	0	0	0	0.00%
Unappropriated Fund Balance	333,952	188,488	190,642	2,154	0.64%

Twin Ridges Elementary School District
2020/2021 Budget Revision Number Three, Estimated Actuals
General Fund (01), Restricted Resources

	Unaudited Actuals 2019/2020	Approved Budget 2020/2021	Revised Budget 2020/2021	Difference B - A	% Diff. C/A
		A	B	C	D
Revenues					
Local Control Funding/Property Taxes	0	0	0	0	0.00%
Federal Revenue	253,342	561,722	1,962,508	1,400,786	552.92%
State Revenue	115,083	123,508	209,921	86,413	75.09%
Local Revenue	83,107	108,501	108,501	0	0.00%
Total Revenues	451,532	793,731	2,280,930	1,487,199	329.37%
Expenditures					
Certificated Salaries	89,986	33,593	33,593	0	0.00%
Classified Salaries	167,373	106,920	106,920	0	0.00%
Employee Benefits	188,864	119,344	119,344	0	0.00%
Books and Supplies	51,870	132,857	148,149	15,292	29.48%
Services/Other Operating	78,032	198,768	198,768	0	0.00%
Capital Outlay	0	7,367	7,367	0	#DIV/0!
Other Outgo (Special Education, NCSES)	103,539	124,621	124,621	0	0.00%
Other Debt Service	0	0	0	0	0.00%
Direct Support/Indirect Costs	40,417	6,873	6,873	0	0.00%
Total Expenditures	720,081	730,343	745,635	15,292	2.12%
Revenues Less Expenditures	(268,549)	63,388	1,535,295	1,471,907	-548.10%
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	0	0	0	0	0.00%
Interfund Transfers Out	0	0	0	0	0.00%
Other Sources	0	0	0	0	0.00%
Other Uses	0	0	0	0	0.00%
Contribution from Unrestricted	249,390	186,022	186,022	0	0.00%
Total Other Financing Sources/Uses	249,390	186,022	186,022	0	0.00%
Net Increase (Decrease) in Fund Balance	(19,159)	249,410	1,721,317	1,471,907	-7682.59%
Beginning Fund Balance, July 1	55,576	36,417	36,417	0	0.00%
Audit Adjustments/Restatements	0	0	0	0	0.00%
Audited Fund Balance, July 1	55,576	36,417	36,417	0	0.00%
Ending Fund Balance, June 30	36,417	285,827	1,757,734	1,471,907	4041.81%
Reserved Fund Balance-Revolving Cash	0	0	0	0	0.00%
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0.00%
Designated Fund Balance					
Economic Uncertainties (5.00%)	0	0	0	0	0.00%
Board Designated Reserve (15.00%)	0	0	0	0	0.00%
Committed Fund Balances	0	0	0	0	0.00%
Restricted Fund Balances (Lottery)	15,228	19,780	19,780	0	0.00%
Restricted Fund Balances (COVID)	1,341	138,538	1,614,326	1,475,788	100.00%
Restricted Fund Balances (Other)	19,846	127,509	123,628	(3,881)	-19.56%
Unappropriated Fund Balance	2	0	0	0	0.00%

Twin Ridges Elementary School District
2020/2021 Budget Revision Number Three, Estimated Actuals
Associated Student Body (Fund 08)

	Unaudited Actuals 2019/2020	Approved Budget 2020/2021	Revised Budget 2020/2021	Difference B - A	% Diff C/A
		A	B	C	D
Revenues					
Local Control Funding/Property Taxes	0	0	0	0	0.00%
Federal Revenue	0	0	0	0	0.00%
State Revenue	0	0	0	0	0.00%
Local Revenue	0	0	105	105	100.00%
Total Revenues	0	0	105	105	100.00%
Expenditures					
Certificated Salaries	0	0	0	0	0.00%
Classified Salaries	0	0	0	0	0.00%
Employee Benefits	0	0	0	0	0.00%
Books and Supplies	0	0	0	0	0.00%
Services/Other Operating	0	0	100	100	100.00%
Capital Outlay	0	0	0	0	0.00%
Other Outgo (Special Education, NCSES)	0	0	0	0	0.00%
Other Debt Service	0	0	0	0	0.00%
Direct Support/Indirect Costs	0	0	0	0	0.00%
Total Expenditures	0	0	100	100	100.00%
Revenues Less Expenditures	0	0	5	5	100.00%
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	0	0	0	0	0.00%
Interfund Transfers Out	0	0	0	0	0.00%
Other Sources	0	0	0	0	0.00%
Other Uses	0	0	0	0	0.00%
Contributions to Restricted Programs	0	0	0	0	0.00%
Total Other Financing Sources/Uses	0	0	0	0	0.00%
Net Increase (Decrease) in Fund Balance	0	0	5	5	100.00%
Beginning Fund Balance, July 1	0	0	0	0	0.00%
Audit Adjustments/Restatements	0	0	6,121	6,121	100.00%
Audited Fund Balance, July 1	0	0	6,121	6,121	100.00%
Ending Fund Balance, June 30	0	0	6,126	6,126	100.00%
Reserved Fund Balance-Revolving Cash	0	0	0	0	0.00%
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0.00%
Designated Fund Balance	0	0	0	0	0.00%
Restricted Fund Balances (Other)	0	0	6,126	6,126	100.00%
Unappropriated Fund Balance	0	0	0	0	0.00%

Twin Ridges Elementary School District
2020/2021 Budget Revision Number Three, Estimated Actuals
Child Development Fund (12)

	Unaudited Actuals 2019/2020	Approved Budget 2020/2021 A	Revised Budget 2020/2021 B	Difference B - A C	% Diff. C/A D
Revenues					
Local Control Funding/Property Taxes					
Federal Revenue	0	0	0	0	0.00%
State Revenue	0	0	0	0	0.00%
Local Revenue	0	0	0	0	0.00%
Total Revenues	0	0	0	0	0.00%
Expenditures					
Certificated Salaries	0	0	0	0	0.00%
Classified Salaries	0	0	0	0	0.00%
Employee Benefits	0	0	0	0	0.00%
Books and Supplies	0	0	0	0	0.00%
Services/Other Operating	0	0	10,000	10,000	100.00%
Capital Outlay	0	0	0	0	0.00%
Other Outgo (Special Education, NCSES)	0	0	0	0	0.00%
Other Debt Service	0	0	0	0	0.00%
Direct Support/Indirect Costs	0	0	0	0	0.00%
Total Expenditures	0	0	0	0	0.00%
Revenues Less Expenditures	0	0	10,000	10,000	100.00%
	0	0	(10,000)	(10,000)	-100.00%
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	0	0	10,000	10,000	100.00%
Interfund Transfers Out	0	0	0	0	0.00%
Other Sources	0	0	0	0	0.00%
Other Uses	0	0	0	0	0.00%
Contributions to Restricted Programs	0	0	0	0	0.00%
Total Other Financing Sources/Uses	0	0	10,000	10,000	100.00%
Net Increase (Decrease) in Fund Balance	0	0	0	0	0.00%
Beginning Fund Balance, July 1					
Audit Adjustments/Restatements	0	0	0	0	0.00%
Audited Fund Balance, July 1	0	0	0	0	0.00%
Ending Fund Balance, June 30	0	0	0	0	0.00%
Reserved Fund Balance-Revolving Cash	0	0	0	0	0.00%
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0.00%
Designated Fund Balance	0	0	0	0	0.00%
Restricted Fund Balances	0	0	0	0	0.00%
Unappropriated Fund Balance	0	0	0	0	0.00%

Twin Ridges Elementary School District
2020/2021 Budget Revision Number Three, Estimated Actuals
Cafeteria Fund (13)

	Unaudited Actuals 2019/2020	Approved Budget 2020/2021	Revised Budget 2020/2021	Difference B - A	% Diff. C/A
		A	B	C	D
Revenues					
Local Control Funding/Property Taxes	0	0	0	0	0.00%
Federal Revenue	36,132	63,000	63,000	0	0.00%
State Revenue	1,481	13,000	13,000	0	0.00%
Local Revenue	626	3,400	3,400	0	0.00%
Total Revenues	38,239	79,400	79,400	0	0.00%
Expenditures					
Certificated Salaries	0	0	0	0	0.00%
Classified Salaries	51,209	48,593	48,593	0	0.00%
Employee Benefits	19,463	20,657	20,657	0	0.00%
Books and Supplies	29,227	42,600	42,600	0	0.00%
Services/Other Operating	2,315	4,450	4,450	0	0.00%
Capital Outlay	0	5,531	6,608	1,077	19.47%
Other Outgo (Special Education, NCSES)	0	0	0	0	0.00%
Other Debt Service	0	0	0	0	0.00%
Direct Support/Indirect Costs	5,233	1,125	1,125	0	0.00%
Total Expenditures	107,447	122,956	124,033	1,077	0.88%
Revenues Less Expenditures	(69,208)	(43,556)	(44,633)	(1,077)	2.47%
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	65,000	65,000	65,000	0	0.00%
Interfund Transfers Out	0	0	0	0	0.00%
Other Sources	0	0	0	0	0.00%
Other Uses	0	0	0	0	0.00%
Contributions to Restricted Programs	0	0	0	0	0.00%
Total Other Financing Sources/Uses	65,000	65,000	65,000	0	0.00%
Net Increase (Decrease) in Fund Balance	(4,208)	21,444	20,367	(1,077)	-5.02%
Beginning Fund Balance, July 1	20,477	16,269	16,269	0	0.00%
Audit Adjustments/Restatements	0	0	0	0	0.00%
Audited Fund Balance, July 1	20,477	16,269	16,269	0	0.00%
Ending Fund Balance, June 30	16,269	37,713	36,636	(1,077)	-2.86%
Reserved Fund Balance-Revolving Cash	0	0	0	0	0.00%
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0.00%
Designated Fund Balance	0	0	0	0	0.00%
Restricted Fund Balances (Other)	16,269	37,713	36,636	(1,077)	-2.86%
Unappropriated Fund Balance	0	0	0	0	0.00%

Twin Ridges Elementary School District
2020/2021 Budget Revision Number Three, Estimated Actuals
Capital Facilities Fund (25)

	Unaudited Actuals 2019/2020	Approved Budget 2020/2021	Revised Budget 2020/2021	Difference B - A	% Diff. C/A
		A	B	C	D
Revenues					
Local Control Funding/Property Taxes					
Federal Revenue	0	0	0	0	0.00%
State Revenue	0	0	0	0	0.00%
Local Revenue	0	0	0	0	0.00%
	13,228	11,500	11,500	0	0.00%
Total Revenues	13,228	11,500	11,500	0	0.00%
Expenditures					
Certificated Salaries	0	0	0	0	0.00%
Classified Salaries	0	0	0	0	0.00%
Employee Benefits	0	0	0	0	0.00%
Books and Supplies	0	0	0	0	0.00%
Services/Other Operating	0	0	0	0	0.00%
Capital Outlay	5,703	6,300	6,300	0	0.00%
Other Outgo (Special Education, NCSES)	73,304	0	0	0	0.00%
Other Debt Service	0	0	0	0	0.00%
Direct Support/Indirect Costs	0	0	0	0	0.00%
Total Expenditures	79,007	6,300	6,300	0	0.00%
Revenues Less Expenditures	(65,779)	5,200	5,200	0	0.00%
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	0	73,304	74,636	1,332	1.82%
Interfund Transfers Out	0	0	0	0	0.00%
Other Sources	0	0	0	0	0.00%
Other Uses	0	0	0	0	0.00%
Contributions to Restricted Programs	0	0	0	0	0.00%
Total Other Financing Sources/Uses	0	73,304	74,636	1,332	1.82%
Net Increase (Decrease) in Fund Balance	(65,779)	78,504	79,836	1,332	1.70%
Beginning Fund Balance, July 1	135,205	69,426	69,426	0	0.00%
Audit Adjustments/Restatements	0	0	0	0	0.00%
Audited Fund Balance, July 1	135,205	69,426	69,426	0	0.00%
Ending Fund Balance, June 30	69,426	147,930	149,262	1,332	0.90%
Reserved Fund Balance-Revolving Cash	0	0	0	0	0.00%
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0.00%
Designated Fund Balance					
Restricted Fund Balances (Other)	69,426	147,930	149,262	1,332	0.90%
Unappropriated Fund Balance	0	0	0	0	0.00%

Twin Ridges Elementary School District
2020/2021 Budget Revision Number Three, Estimated Actuals
State School Facilities Fund (35)

	Unaudited Actuals 2019/2020	Approved Budget 2020/2021	Revised Budget 2020/2021	Difference B - A	% Diff. C/A
		A	B	C	D
Revenues					
Local Control Funding/Property Taxes	0	0	0	0	0.00%
Federal Revenue	0	0	0	0	0.00%
State Revenue	0	0	0	0	0.00%
Local Revenue	24	20	20	0	0.00%
Total Revenues	24	20	20	0	0.00%
Expenditures					
Certificated Salaries	0	0	0	0	0.00%
Classified Salaries	0	0	0	0	0.00%
Employee Benefits	0	0	0	0	0.00%
Books and Supplies	0	0	0	0	0.00%
Services/Other Operating	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other Outgo (Special Education, NCSES)	0	0	0	0	0.00%
Other Debt Service	0	0	0	0	0.00%
Direct Support/Indirect Costs	0	0	0	0	0.00%
Total Expenditures	0	0	0	0	0.00%
Revenues Less Expenditures	24	20	20	0	0.00%
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	0	0	0	0	0.00%
Interfund Transfers Out	0	0	1,332	1,332	100.00%
Other Sources	0	0	0	0	0.00%
Other Uses	0	0	0	0	0.00%
Contributions to Restricted Programs	0	0	0	0	0.00%
Total Other Financing Sources/Uses	0	0	(1,332)	(1,332)	-100.00%
Net Increase (Decrease) in Fund Balance	24	20	(1,312)	(1,332)	-100.00%
Beginning Fund Balance, July 1	1,288	1,312	1,312	0	0.00%
Audit Adjustments/Restatements	0	0	0	0	0.00%
Audited Fund Balance, July 1	1,288	1,312	1,312	0	0.00%
Ending Fund Balance, June 30	1,312	1,332	0	(1,332)	-100.00%
Reserved Fund Balance-Revolving Cash	0	0	0	0	0.00%
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0.00%
Designated Fund Balance					
Restricted Fund Balances (Other)	1,312	1,332	0	(1,332)	-100.00%
Unappropriated Fund Balance	0	0	0	0	0.00%

MEMORANDUM

To: Twin Ridges Elementary School District Board

From: Darlene Waddle, Chief Business Official

Date: June 4, 2021

Subject: 2021/2022 Adopted Budget

Hello,

Presented for your review is the 2021/2022 Adopted Budget. This report reflects budget projections for the period of July 1, 2021 through June 30, 2022

As with all budget reports, this is a projection of revenue and expenditure activity based on information known at the time of preparing the report. Included with this report are current revenue and expenditure projections based on actual activities and known information through May 2021. The most significant changes to this budget from prior year are the revenue amounts received for COVID-19.

The following are assumptions used for this report:

- LCFF Funding includes a 5.07% Cost of Living Adjustment.
- LCFF Funding is lower than 2020/2021 due to the District being in Basic Aid status once again. This results in a payment of in-lieu taxes in the amount of \$327,188 to local charter schools.
- Federal and State revenue is less than in 2020/2021 due to the one-time entitlements from COVID-19 resources. These amounts that were not spent show as Restricted Beginning Fund Balance in this report.
- Certificated Salaries include an addition of one Special Education Director and one Experiential Learning Director.
- Classified Salaries include an addition of two Office Clerks.
- One-time expenditures from 2020/2021 for COVID-19 related costs are removed this year.
- One-time expenditures are added according to the Expanded Learning Opportunities Plan

- Special Education costs are budgeted assuming four students placed in the County Program for severe needs.
- Transportation costs are added back to this year's budget.

Fund balances with this revision are projected to be positive and exceed the minimum State required level. This is only with a \$200,000 contribution from the Special Revenue Fund to maintain this reserve level. The District continues to deficit spend in the Unrestricted General Fund.

Currently, the State outlook for school funding is positive but we still must remain cautious as this may be optimistic given the condition of our State as we still do not know the true effect of the COVID-19 crisis. We appreciate that your administration staff is mindful of future challenges and continues to work toward maximizing efficiency to ensure the fiscal solvency of the District for years to come. We will keep working closely with your administration and update them as funding changes occur.

Please let me know if you have any questions or would like additional detail on anything.

Thank you!

**Twin Ridges Elementary School District
2021/2022 Adopted Budget Revenue Summary**

RC	Program Name	Object	2020/21		2021/2022	Change From
			Estimated	Actuals		
			Adopted	Prior Period		
Unrestricted						
0000	LCFF Funding-State Aid/Necessary Small School	8011	\$78,382	\$80,086	\$1,704	
0000	LCFF Funding-Property Tax	8021-8095	\$1,233,958	\$1,255,827	\$21,869	
0000	LCFF Funding-In-Lieu Transfer to Charter Schools	8096	\$0	-\$327,188	-\$327,188	
0000	Mandate Block Grant	8550	\$2,791	\$2,911	\$120	
0000	Interest	8660	\$19,000	\$15,000	-\$4,000	
0000	Miscellaneous/Fees/Book Fair	8699	\$1,500	\$5,000	\$3,500	
0000	ERATE Telecom Reimbursements	8699	\$20,000	\$20,000	\$0	
0100	LCFF Supplemental/Concentration	8011	\$241,454	\$239,750	-\$1,704	
0808	Other Miscellaneous (Reimbursable)	8699	\$0	\$0	\$0	
1100	Lottery	8560	\$13,936	\$13,911	-\$25	
1400	LCFF-Education Protection Account (EPA)	8012	\$17,790	\$17,758	-\$32	
Total Unrestricted			\$1,628,811	\$1,323,055	-\$305,756	
Federal						
3010	Title I	8290	\$149,877	\$82,996	-\$66,881	
3182	Comprehensive School Improvement (carryover)	8290	\$42,930	\$0	-\$42,930	
3210	CARES Act, Emergency Relief Fund (ESSER I)	8290	\$64,338	\$0	-\$64,338	
3212	CRRSA Act, Emergency Relief Fund (ESSER II)	8290	\$465,636	\$0	-\$465,636	
3213	ARP Act, Emergency Relief Fund (ESSER III)	8290	\$849,822	\$0	-\$849,822	
3214	ARP Act, Emergency Relief Fund (ESSER III), IPI	8290	\$212,455	\$0	-\$212,455	
3215	CARES Act, Learning Loss Mitigation (LLM, GEER)	8290	\$9,200	\$0	-\$9,200	
3220	CARES Act, Learning Loss Mitigation (LLM, CRF)	8290	\$111,259	\$0	-\$111,259	
3310	Special Education, IDEA	8181	\$26,363	\$26,363	\$0	
3327	Special Education, Federal Mental Health	8290	\$0	\$1,801	\$1,801	
4035	Title II	8290	\$13,587	\$13,587	\$0	
4126	Title V, RLI	8290	\$1,491	\$1,491	\$0	
4127	Title IV	8290	\$10,000	\$10,000	\$0	
5370	Fresh Fruit & Vegetable Program	8220	\$4,950	\$4,950	\$0	
5630	Homeless Education	8290	\$600	\$600	\$0	
Total Federal			\$1,962,508	\$141,788	-\$1,820,720	

2020/21 2021/2022 Change From

Estimated Adopted Prior Period

Actuals

Object

RC Program Name

State

6010	After School Programs	8590	\$31,961	\$31,961	\$0
6300	Lottery - Instructional Materials	8560	\$4,552	\$4,544	-\$8
6546	Special Education, Mental Health	8590	\$5,058	\$10,130	\$5,072
6650	Tobacco Use Prevention Education (TUPE)	8590	\$1,812	\$1,812	\$0
7420	CARES Act, Learning Loss Mitigation (LLM, Prop 98)	8590	\$10,084	\$0	-\$10,084
7422	AB86, In-Person Instruction (IPI)	8590	\$0	\$37,702	\$37,702
7425	AB86, Expanded Learning Opportunities (ELO)	8590	\$78,472	\$0	-\$78,472
7426	AB86, Expanded Learning Opportunities (ELO), Para's	8590	\$7,941	\$0	-\$7,941
7690	STRS On-Behalf	8590	\$70,041	\$70,041	\$0
	Total State		\$209,921	\$156,190	-\$53,731

Local

6010	After School Programs	8699	\$0	\$0	\$0
6500	Special Education, Local	8792	\$104,501	\$56,341	-\$48,160
90xx	Local Restricted, Sports/Garden/Wellness/Cafeteria	8699	\$4,000	\$4,000	\$0
	Total Local		\$108,501	\$60,341	-\$48,160
	Total Revenue		\$3,909,741	\$1,681,374	-\$2,228,367

Twin Ridges Elementary School District
2021/2022 Adopted Budget
General Fund (01)

	Unaudited Actuals 2019/2020	Estimated Actuals 2020/2021	Adopted Budget 2021/2022	Difference B - A	% Diff. C/A
		A	B	C	D
Revenues					
Local Control Funding/Property Taxes	1,205,681	1,571,584	1,266,233	(305,351)	-19.43%
Federal Revenue	265,190	1,962,508	141,788	(1,820,720)	-92.78%
State Revenue	143,076	226,648	173,012	(53,636)	-23.66%
Local Revenue	144,332	149,001	100,341	(48,660)	-32.66%
Total Revenues	1,758,279	3,909,741	1,681,374	(2,228,367)	-57.00%
Expenditures					
Certificated Salaries	607,724	502,846	712,772	209,926	41.75%
Classified Salaries	473,315	333,479	472,434	138,955	41.67%
Employee Benefits	501,492	361,357	499,903	138,546	38.34%
Books and Supplies	101,280	191,140	69,891	(121,249)	-63.43%
Services/Other Operating	394,123	467,406	397,086	(70,320)	-15.04%
Capital Outlay	54,733	36,906	0	(36,906)	-100.00%
Other Outgo (Special Education, NCSES)	103,539	124,621	217,000	92,379	74.13%
Other Debt Service	0	0	0	0	0.00%
Direct Support/Indirect Costs	(5,233)	(1,125)	(19,467)	(18,342)	1630.40%
Total Expenditures	2,230,973	2,016,630	2,349,619	332,989	16.51%
Revenues Less Expenditures	(472,694)	1,893,111	(668,245)	(2,561,356)	-135.30%
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	400,000	0	229,196	229,196	100.00%
Interfund Transfers Out	65,000	148,304	104,763	(43,541)	-29.36%
Other Sources	0	0	0	0	0.00%
Other Uses	0	0	0	0	0.00%
Contributions to Restricted Programs	0	0	0	0	0.00%
Total Other Financing Sources/Uses	335,000	(148,304)	124,433	272,737	-183.90%
Net Increase (Decrease) in Fund Balance	(137,694)	1,744,807	(543,812)	(2,288,619)	-131.17%
Beginning Fund Balance, July 1	1,062,000	924,308	2,669,115	1,744,807	188.77%
Audit Adjustments	0	0	0	0	0.00%
Audited Fund Balance, July 1	1,062,000	924,308	2,669,115	1,744,807	188.77%
Ending Fund Balance, June 30	924,306	2,669,115	2,125,303	(543,812)	-20.37%
Reserved Fund Balance-Revolving Cash	3,000	3,000	3,000	0	0.00%
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0.00%
Designated Fund Balance					
Economic Uncertainties (5.00%)	121,705	108,247	122,719	14,472	13.37%
Board Designated Reserve (15.00%)	365,114	324,740	368,157	43,417	13.37%
Committed Fund Balances	0	206,696	0	(206,696)	100.00%
Restricted Fund Balances (Lottery)	79,348	97,836	116,291	18,455	18.86%
Restricted Fund Balances (Title I/ASES)	1,341	120,093	143,520	23,427	19.51%
Restricted Fund Balances (COVID)	0	1,614,326	1,346,651	(267,675)	-16.58%
Restricted Fund Balances (Other)	19,846	3,535	7,231	3,696	104.55%
<i>Unappropriated Fund Balance</i>	333,952	190,642	17,734	(172,909)	-90.70%

Twin Ridges Elementary School District
2021/2022 Adopted Budget
General Fund (01), Unrestricted Resources

	Unaudited Actuals 2019/2020	Estimated Actuals 2020/2021	Adopted Budget 2021/2022	Difference B - A	% Diff. C/A
		A	B	C	D
Revenues					
Local Control Funding/Property Taxes	1,205,681	1,571,584	1,266,233	(305,351)	-25.33%
Federal Revenue	11,849	0	0	0	0.00%
State Revenue	27,992	16,727	16,822	95	0.34%
Local Revenue	61,226	40,500	40,000	(500)	-0.82%
Total Revenues	1,306,748	1,628,811	1,323,055	(305,756)	-23.40%
Expenditures					
Certificated Salaries	517,738	469,253	488,109	18,856	3.64%
Classified Salaries	308,941	226,559	279,234	52,675	17.05%
Employee Benefits	312,628	242,013	278,664	36,651	11.72%
Books and Supplies	49,410	42,991	49,500	6,509	13.17%
Services/Other Operating	316,091	268,638	312,703	44,065	13.94%
Capital Outlay	54,733	29,539	0	(29,539)	-53.97%
Other Outgo (Special Education, NCSES)	0	0	0	0	0.00%
Other Debt Service	0	0	0	0	0.00%
Direct Support/Indirect Costs	(45,650)	(7,998)	(77,891)	(69,893)	153.11%
Total Expenditures	1,513,891	1,270,995	1,330,319	59,324	3.92%
Revenues Less Expenditures	(207,143)	357,816	(7,264)	(365,080)	176.25%
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	400,000	0	229,196	229,196	0.00%
Interfund Transfers Out	65,000	148,304	104,763	(43,541)	-66.99%
Other Sources	0	0	0	0	0.00%
Other Uses	0	0	0	0	0.00%
Contributions to Restricted Programs	(246,390)	(186,022)	(424,973)	(238,951)	96.98%
Total Other Financing Sources/Uses	88,610	(334,326)	(300,540)	33,786	38.13%
Net Increase (Decrease) in Fund Balance	(118,533)	23,490	(307,804)	(331,294)	279.50%
Beginning Fund Balance, July 1	1,006,424	887,891	911,381	23,490	2.33%
Audit Adjustments	0	0	0	0	0.00%
Audited Fund Balance, July 1	1,006,424	887,891	911,381	23,490	2.33%
Ending Fund Balance, June 30	887,891	911,381	603,577	(307,804)	-34.67%
Reserved Fund Balance-Revolving Cash	3,000	3,000	3,000	0	0.00%
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0.00%
Designated Fund Balance					
Economic Uncertainties (5.00%)	121,705	108,252	122,719	14,467	11.89%
Board Designated Reserve (15.00%)	365,114	324,755	368,157	43,402	11.89%
Committed Fund Balances	0	206,696	0	(206,696)	100.00%
Restricted Fund Balances (Lottery)	64,120	78,056	91,967	13,911	21.70%
Restricted Fund Balances (Title I)	0	0	0	0	0.00%
Restricted Fund Balances (COVID)	0	0	0	0	0.00%
Restricted Fund Balances (Other)	0	0	0	0	0.00%
Unappropriated Fund Balance	333,952	190,622	17,734	(172,888)	-51.77%

**Twin Ridges Elementary School District
2021/2022 Adopted Budget
General Fund (01), Restricted Resources**

	Unaudited Actuals 2019/2020	Estimated Actuals 2020/2021	Adopted Budget 2021/2022	Difference B - A	% Diff. C/A
		A	B	C	D
Revenues					
Local Control Funding/Property Taxes	0	0	0	0	0.00%
Federal Revenue	253,341	1,962,508	141,788	(1,820,720)	-92.78%
State Revenue	115,083	209,921	156,190	(53,731)	-25.60%
Local Revenue	83,107	108,501	60,341	(48,160)	-44.39%
Total Revenues	451,531	2,280,930	358,319	(1,922,611)	-86.24%
Expenditures					
Certificated Salaries	89,986	33,593	224,663	191,070	568.78%
Classified Salaries	164,375	106,920	193,200	86,280	80.70%
Employee Benefits	188,864	119,344	221,239	101,895	85.38%
Books and Supplies	51,870	148,149	20,391	(127,758)	-86.24%
Services/Other Operating	78,032	198,768	84,383	(114,385)	-57.55%
Capital Outlay	0	7,367	0	(7,367)	-100.00%
Other Outgo (Special Education, NCSES)	103,539	124,621	217,000	92,379	74.13%
Other Debt Service	0	0	0	0	0.00%
Direct Support/Indirect Costs	40,417	6,873	58,424	51,551	750.05%
Total Expenditures	717,083	745,635	1,019,300	273,665	36.70%
Revenues Less Expenditures	(265,552)	1,535,295	(660,981)	(2,196,276)	-143.05%
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	0	0	0	0	0.00%
Interfund Transfers Out	0	0	0	0	0.00%
Other Sources	0	0	0	0	0.00%
Other Uses	0	0	0	0	0.00%
Contribution from Unrestricted	246,391	186,022	424,973	238,951	96.98%
Total Other Financing Sources/Uses	246,391	186,022	424,973	238,951	96.98%
Net Increase (Decrease) in Fund Balance	(19,161)	1,721,317	(236,008)	(1,957,325)	10215.15%
Beginning Fund Balance, July 1	55,576	36,417	1,757,734	1,721,317	3097.23%
Audit Adjustments	0	0	0	0	0.00%
Audited Fund Balance, July 1	55,576	36,417	1,757,734	1,721,317	3097.23%
Ending Fund Balance, June 30	36,415	1,757,734	1,521,726	(236,008)	-13.43%
Reserved Fund Balance-Revolving Cash	0	0	0	0	0.00%
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0.00%
Designated Fund Balance					
Economic Uncertainties (5.00%)	0	0	0	0	0.00%
Board Designated Reserve (15.00%)	0	0	0	0	0.00%
Committed Fund Balances	0	0	0	0	0.00%
Restricted Fund Balances (Lottery)	15,228	19,780	24,324	4,544	29.84%
Restricted Fund Balances (Title I/ASES)	1,341	120,093	143,520	23,427	1746.98%
Restricted Fund Balances (COVID)	0	1,614,326	1,346,651	(267,675)	-16.58%
Restricted Fund Balances (Other)	19,846	3,535	7,231	3,696	104.55%
Unappropriated Fund Balance	0	0	0	0	0.00%

Twin Ridges Elementary School District
2021/2022 Adopted Budget
Associated Student Body (Fund 08)

	Unaudited Actuals 2019/2020	Estimated Actuals 2020/2021	Adopted Budget 2021/2022	Difference B - A	% Diff. C/A
		A	B	C	D
Revenues					
Local Control Funding/Property Taxes	0	0	0	0	0.00%
Federal Revenue	0	0	0	0	0.00%
State Revenue	0	0	0	0	0.00%
Local Revenue	0	105	3,000	2,895	2757.14%
Total Revenues	0	105	3,000	2,895	2757.14%
Expenditures					
Certificated Salaries	0	0	0	0	0.00%
Classified Salaries	0	0	0	0	0.00%
Employee Benefits	0	0	0	0	0.00%
Books and Supplies	0	100	3,000	2,900	2900.00%
Services/Other Operating	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other Outgo (Special Education, NCSES)	0	0	0	0	0.00%
Other Debt Service	0	0	0	0	0.00%
Direct Support/Indirect Costs	0	0	0	0	0.00%
Total Expenditures	0	100	3,000	2,900	2900.00%
Revenues Less Expenditures	0	5	0	(5)	-100.00%
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	0	0	0	0	0.00%
Interfund Transfers Out	0	0	0	0	0.00%
Other Sources	0	0	0	0	0.00%
Other Uses	0	0	0	0	0.00%
Contributions to Restricted Programs	0	0	0	0	0.00%
Total Other Financing Sources/Uses	0	0	0	0	0.00%
Net Increase (Decrease) in Fund Balance	0	5	0	(5)	-100.00%
Beginning Fund Balance, July 1	0	0	6,126	6,126	100.00%
Audit Adjustments/Restatements	0	6,121	0	(6,121)	-100.00%
Audited Fund Balance, July 1	0	6,121	6,126	5	0.08%
Ending Fund Balance, June 30	0	6,126	6,126	0	0.00%
Reserved Fund Balance-Revolving Cash	0	0	0	0	0.00%
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0.00%
Designated Fund Balance					
Restricted Fund Balances (Other)	0	6,126	6,126	0	0.00%
<i>Unappropriated Fund Balance</i>	0	0	0	0	0.00%

Twin Ridges Elementary School District
2021/2022 Adopted Budget
Child Development Fund (12)

	Unaudited Actuals 2019/2020	Estimated Actuals 2020/2021	Adopted Budget 2021/2022	Difference B - A	% Diff. C/A
		A	B	C	D
Revenues					
Local Control Funding/Property Taxes	0	0	0	0	0.00%
Federal Revenue	0	0	66,881	66,881	100.00%
State Revenue	0	0	0	0	0.00%
Local Revenue	0	0	0	0	0.00%
Total Revenues	0	0	66,881	66,881	0.00%
Expenditures					
Certificated Salaries	0	0	0	0	0.00%
Classified Salaries	0	0	50,176	50,176	100.00%
Employee Benefits	0	0	36,501	36,501	100.00%
Books and Supplies	0	10,000	10,000	0	0.00%
Services/Other Operating	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other Outgo (Special Education, NCSES)	0	0	0	0	0.00%
Other Debt Service	0	0	0	0	0.00%
Direct Support/Indirect Costs	0	0	9,967	9,967	100.00%
Total Expenditures	0	10,000	106,644	96,644	966.44%
Revenues Less Expenditures	0	(10,000)	(39,763)	(29,763)	297.63%
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	0	10,000	39,763	29,763	297.63%
Interfund Transfers Out	0	0	0	0	0.00%
Other Sources	0	0	0	0	0.00%
Other Uses	0	0	0	0	0.00%
Contributions to Restricted Programs	0	0	0	0	0.00%
Total Other Financing Sources/Uses	0	10,000	39,763	29,763	297.63%
Net Increase (Decrease) in Fund Balance	0	0	0	0	0.00%
Beginning Fund Balance, July 1	0	0	0	0	0.00%
Audit Adjustments/Restatements	0	0	0	0	0.00%
Audited Fund Balance, July 1	0	0	0	0	0.00%
Ending Fund Balance, June 30	0	0	0	0	0.00%
Reserved Fund Balance-Revolving Cash	0	0	0	0	0.00%
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0.00%
Designated Fund Balance					
Restricted Fund Balances	0	0	0	0	0.00%
<i>Unappropriated Fund Balance</i>	0	0	0	0	0.00%

Twin Ridges Elementary School District
2021/2022 Adopted Budget
Cafeteria Fund (13)

	Unaudited Actuals 2019/2020	Estimated Actuals 2020/2021	Adopted Budget 2021/2022	Difference B - A	% Diff. C/A
		A	B	C	D
Revenues					
Local Control Funding/Property Taxes	0	0	0	0	0.00%
Federal Revenue	36,132	63,000	75,000	12,000	19.05%
State Revenue	1,481	13,000	20,000	7,000	53.85%
Local Revenue	626	3,400	0	(3,400)	-100.00%
Total Revenues	38,239	79,400	95,000	15,600	0.00%
Expenditures					
Certificated Salaries	0	0	0	0	0.00%
Classified Salaries	51,209	48,593	59,885	11,292	23.24%
Employee Benefits	19,463	20,657	27,163	6,506	31.50%
Books and Supplies	29,227	42,600	46,500	3,900	9.15%
Services/Other Operating	2,315	4,450	4,450	0	0.00%
Capital Outlay	0	6,608	0	(6,608)	-100.00%
Other Outgo (Special Education, NCSES)	0	0	0	0	0.00%
Other Debt Service	0	0	0	0	0.00%
Direct Support/Indirect Costs	5,233	1,125	9,500	8,375	744.44%
Total Expenditures	107,447	124,033	147,498	23,465	18.92%
Revenues Less Expenditures	(69,208)	(44,633)	(52,498)	(7,865)	17.62%
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	65,000	65,000	65,000	0	0.00%
Interfund Transfers Out	0	0	0	0	0.00%
Other Sources	0	0	0	0	0.00%
Other Uses	0	0	0	0	0.00%
Contributions to Restricted Programs	0	0	0	0	0.00%
Total Other Financing Sources/Uses	65,000	65,000	65,000	0	0.00%
Net Increase (Decrease) in Fund Balance	(4,208)	20,367	12,502	(7,865)	-38.62%
Beginning Fund Balance, July 1	20,477	16,269	36,636	20,367	125.19%
Audit Adjustments/Restatements	0	0	0	0	0.00%
Audited Fund Balance, July 1	20,477	16,269	36,636	20,367	125.19%
Ending Fund Balance, June 30	16,269	36,636	49,138	12,502	34.12%
Reserved Fund Balance-Revolving Cash	0	0	0	0	0.00%
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0.00%
Designated Fund Balance					
Restricted Fund Balances (Other)	16,269	36,636	49,138	12,502	34.12%
<i>Unappropriated Fund Balance</i>	0	0	0	0	0.00%

Twin Ridges Elementary School District
2021/2022 Adopted Budget
Special Reserve Fund (17)

	Unaudited Actuals 2019/2020	Estimated Actuals 2020/2021	Adopted Budget 2021/2022	Difference B - A	% Diff. C/A
		A	B	C	D
Revenues					
Local Control Funding/Property Taxes	0	0	0	0	0.00%
Federal Revenue	0	0	0	0	0.00%
State Revenue	0	0	0	0	0.00%
Local Revenue	98,329	45,000	45,000	0	0.00%
Total Revenues	98,329	45,000	45,000	0	0.00%
Expenditures					
Certificated Salaries	0	0	0	0	0.00%
Classified Salaries	0	0	0	0	0.00%
Employee Benefits	0	0	0	0	0.00%
Books and Supplies	0	0	0	0	0.00%
Services/Other Operating	0	0	0	0	0.00%
Capital Outlay	0	0	0	0	0.00%
Other Outgo (Special Education, NCSES)	0	0	0	0	0.00%
Other Debt Service	0	0	0	0	0.00%
Direct Support/Indirect Costs	0	0	0	0	0.00%
Total Expenditures	0	0	0	0	0.00%
Revenues Less Expenditures	98,329	45,000	45,000	0	0.00%
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	0	0	0	0	0.00%
Interfund Transfers Out	400,000	0	229,196	229,196	0.00%
Other Sources	0	0	0	0	0.00%
Other Uses	0	0	0	0	0.00%
Contributions to Restricted Programs	0	0	0	0	0.00%
Total Other Financing Sources/Uses	(400,000)	0	(229,196)	(229,196)	0.00%
Net Increase (Decrease) in Fund Balance	(301,671)	45,000	(184,196)	(229,196)	-509.32%
Beginning Fund Balance, July 1	3,428,496	3,126,825	3,171,825	45,000	1.44%
Audit Adjustments/Restatements	0	0	0	0	0.00%
Audited Fund Balance, July 1	3,428,496	3,126,825	3,171,825	45,000	1.44%
Ending Fund Balance, June 30	3,126,825	3,171,825	2,987,629	(184,196)	1.44%
Reserved Fund Balance-Revolving Cash	0	0	0	0	0.00%
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0.00%
Designated Fund Balance					
Restricted Fund Balances (Other)	3,126,825	3,171,825	2,987,629	(184,196)	1.44%
<i>Unappropriated Fund Balance</i>	0	0	0	0	0.00%

Twin Ridges Elementary School District
2021/2022 Adopted Budget
Building Fund (21)

	Unaudited Actuals 2019/2020	Estimated Actuals 2020/2021	Adopted Budget 2021/2022	Difference B - A	% Diff. C/A
		A	B	C	D
Revenues					
Local Control Funding/Property Taxes	0	0	0	0	0.00%
Federal Revenue	0	0	0	0	0.00%
State Revenue	0	0	0	0	0.00%
Local Revenue	2,892	3,000	3,000	0	0.00%
Total Revenues	2,892	3,000	3,000	0	0.00%
Expenditures					
Certificated Salaries	0	0	0	0	0.00%
Classified Salaries	0	0	0	0	0.00%
Employee Benefits	0	0	0	0	0.00%
Books and Supplies	0	0	0	0	0.00%
Services/Other Operating	0	0	0	0	0.00%
Capital Outlay	0	0	50,000	50,000	100.00%
Other Outgo (Special Education, NCSES)	0	0	0	0	0.00%
Other Debt Service	0	0	0	0	0.00%
Direct Support/Indirect Costs	0	0	0	0	0.00%
Total Expenditures	0	0	50,000	50,000	100.00%
Revenues Less Expenditures	2,892	3,000	(47,000)	(50,000)	-1666.67%
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	0	0	0	0	0.00%
Interfund Transfers Out	0	0	0	0	0.00%
Other Sources	0	0	0	0	0.00%
Other Uses	0	0	0	0	0.00%
Contributions to Restricted Programs	0	0	0	0	0.00%
Total Other Financing Sources/Uses	0	0	0	0	0.00%
Net Increase (Decrease) in Fund Balance	2,892	3,000	(47,000)	(50,000)	-1666.67%
Beginning Fund Balance, July 1	152,609	155,501	158,501	3,000	1.93%
Audit Adjustments/Restatements	0	0	0	0	0.00%
Audited Fund Balance, July 1	152,609	155,501	158,501	3,000	0.00%
Ending Fund Balance, June 30	155,501	158,501	111,501	(47,000)	-29.65%
Reserved Fund Balance-Revolving Cash	0	0	0	0	0.00%
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0.00%
Designated Fund Balance					
Restricted Fund Balances (Other)	155,501	158,501	111,501	(47,000)	-29.65%
<i>Unappropriated Fund Balance</i>	0	0	0	0	0.00%

Twin Ridges Elementary School District
2021/2022 Adopted Budget
Capital Facilities Fund (25)

	Unaudited Actuals 2019/2020	Estimated Actuals 2020/2021	Adopted Budget 2021/2022	Difference B - A	% Diff. C/A
		A	B	C	D
Revenues					
Local Control Funding/Property Taxes	0	0	0	0	0.00%
Federal Revenue	0	0	0	0	0.00%
State Revenue	0	0	0	0	0.00%
Local Revenue	13,229	11,500	11,500	0	0.00%
Total Revenues	13,229	11,500	11,500	0	0.00%
Expenditures					
Certificated Salaries	0	0	0	0	0.00%
Classified Salaries	0	0	0	0	0.00%
Employee Benefits	0	0	0	0	0.00%
Books and Supplies	0	0	0	0	0.00%
Services/Other Operating	5,703	6,300	6,300	0	0.00%
Capital Outlay	73,304	0	0	0	0.00%
Other Outgo (Special Education, NCSES)	0	0	0	0	0.00%
Other Debt Service	0	0	0	0	0.00%
Direct Support/Indirect Costs	0	0	0	0	0.00%
Total Expenditures	79,007	6,300	6,300	0	0.00%
Revenues Less Expenditures	(65,778)	5,200	5,200	0	0.00%
OTHER FINANCING SOURCE/USES					
Interfund Transfers In	0	74,636	0	(74,636)	-100.00%
Interfund Transfers Out	0	0	0	0	0.00%
Other Sources	0	0	0	0	0.00%
Other Uses	0	0	0	0	0.00%
Contributions to Restricted Programs	0	0	0	0	0.00%
Total Other Financing Sources/Uses	0	74,636	0	(74,636)	-100.00%
Net Increase (Decrease) in Fund Balance	(65,778)	79,836	5,200	(74,636)	-93.49%
Beginning Fund Balance, July 1	135,204	69,426	149,262	79,836	114.99%
Audit Adjustments/Restatements	0	0	0	0	0.00%
Audited Fund Balance, July 1	135,204	69,426	149,262	79,836	114.99%
Ending Fund Balance, June 30	69,426	149,262	154,462	5,200	3.48%
Reserved Fund Balance-Revolving Cash	0	0	0	0	0.00%
Reserved Fund Balance-Prepaid Expenses	0	0	0	0	0.00%
Designated Fund Balance					
Restricted Fund Balances (Other)	69,426	149,262	154,462	5,200	3.48%
<i>Unappropriated Fund Balance</i>	0	0	0	0	0.00%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	1,571,584.00	0.00	1,571,584.00	1,266,233.00	0.00	1,266,233.00	-19.4%
2) Federal Revenue		8100-8299	0.00	1,962,508.00	1,962,508.00	0.00	141,785.00	141,785.00	-92.6%
3) Other State Revenue		8300-8599	16,727.00	209,921.00	226,648.00	16,822.00	156,190.00	173,012.00	-23.7%
4) Other Local Revenue		8600-8799	40,500.00	108,501.00	149,001.00	40,000.00	60,341.00	100,341.00	-32.7%
5) TOTAL REVENUES			1,628,811.00	2,280,930.00	3,909,741.00	1,323,055.00	358,319.00	1,681,374.00	-57.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	489,253.00	33,593.00	502,846.00	488,109.00	224,663.00	712,772.00	41.7%
2) Classified Salaries		2000-2999	228,559.00	106,920.00	335,479.00	279,234.00	193,200.00	472,434.00	41.7%
3) Employee Benefits		3000-3999	242,013.00	119,344.00	361,357.00	278,664.00	221,239.00	499,903.00	38.3%
4) Books and Supplies		4000-4999	42,991.00	148,149.00	191,140.00	49,500.00	20,391.00	89,891.00	-63.4%
5) Services and Other Operating Expenditures		5000-5999	263,638.00	198,768.00	462,406.00	312,703.00	84,383.00	397,086.00	-15.0%
6) Capital Outlay		6000-6999	29,539.00	7,367.00	36,906.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	124,621.00	124,621.00	0.00	217,000.00	217,000.00	74.1%
7400-7499			(7,998.00)	6,873.00	(1,125.00)	(77,891.00)	58,424.00	(19,467.00)	1630.4%
7300-7399			1,270,995.00	745,635.00	2,016,630.00	1,330,319.00	1,019,309.00	2,349,619.00	16.5%
8) TOTAL EXPENDITURES			357,816.00	1,595,295.00	1,953,111.00	(7,284.00)	(660,981.00)	(668,245.00)	-135.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B5)									
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	229,195.00	0.00	229,195.00	New
b) Transfers Out		7600-7629	148,304.00	0.00	148,304.00	104,763.00	0.00	104,763.00	-29.4%
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	(166,022.00)	186,022.00	0.00	(424,973.00)	424,973.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(334,326.00)	186,022.00	(148,304.00)	(300,540.00)	424,973.00	124,433.00	-183.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,450.00	1,721,317.00	1,744,807.00	(307,804.00)	(236,008.00)	(643,812.00)	-131.2%
F. FUND BALANCE. RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	887,891.00	36,417.00	924,308.00	911,381.00	1,757,734.00	2,669,115.00	188.8%
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)			887,891.00	36,417.00	924,308.00	911,381.00	1,757,734.00	2,669,115.00	188.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			887,891.00	36,417.00	924,308.00	911,381.00	1,757,734.00	2,669,115.00	188.8%
2) Ending Balance June 30. (E + F1e)			911,381.00	1,757,734.00	2,669,115.00	603,577.00	1,521,726.00	2,125,303.00	-20.4%
Components of Ending Fund Balance									
a) Nonspendable		9711	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	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	1,757,734.00	1,757,734.00	0.00	1,521,726.00	1,521,726.00	-13.4%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	208,696.00	0.00	208,696.00	0.00	0.00	0.00	-100.0%
Other Commitments									
d) Assigned									
Other Assignments		9780	402,796.00	0.00	402,796.00	460,124.00	0.00	460,124.00	14.2%
Board Designated Reserve for Economic	0000	9780				368,157.00		368,157.00	
Unrestricted Lottery	1100	9780				91,967.00		91,967.00	
Board Designated for Economic Urgent	0000	9780	324,740.00		324,740.00				
Unrestricted Lottery	1100	9780	78,056.00		78,056.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9759	108,247.00	0.00	108,247.00	122,719.00	0.00	122,719.00	13.4%
Unassigned/Unappropriated Amount		9790	190,642.00	0.00	190,642.00	17,734.00	0.00	17,734.00	-9.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash:									
a) in County Treasury		9110	1,211,015.61	(101,268.22)	1,109,747.39				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	50.00	0.00	50.00				
c) in Revolving Cash Account		9130	3,000.00	0.00	3,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	582.22	57.22	639.44				
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			1,214,847.83	(101,211.00)	1,113,436.83				
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	42,416.38	63,517.00	105,933.38				
2) Due to Grantor Governments		9590	0.00	15,423.50	15,423.50				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Liabilities		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	3,507.58	3,507.58				
6) TOTAL LIABILITIES			42,416.38	82,448.08	124,864.46				
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	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)	
(G9 + H2) - (J5 + J2)			1,172,231.45	(183,659.08)	988,572.37				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F	
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
LCFF SOURCES										
Principal Apportionment										
State Aid - Current Year		8011	319,836.00	0.00	319,836.00	319,836.00	0.00	319,836.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	17,790.00	0.00	17,790.00	17,790.00	0.00	17,790.00	0.00	-0.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions										
Homeowners' Exemptions		8021	9,112.00	0.00	9,112.00	9,294.00	0.00	9,294.00	0.00	2.0%
Timber Yield Tax		8022	2,745.00	0.00	2,745.00	2,800.00	0.00	2,800.00	0.00	2.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes										
Secured Roll Taxes		8041	1,200,499.00	0.00	1,200,499.00	1,224,499.00	0.00	1,224,499.00	0.00	2.0%
Unsecured Roll Taxes		8042	18,394.00	0.00	18,394.00	18,762.00	0.00	18,762.00	0.00	2.0%
Prior Years' Taxes		8043	463.00	0.00	463.00	472.00	0.00	472.00	0.00	1.9%
Supplemental Taxes		8044	2,755.00	0.00	2,755.00	0.00	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	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	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41504)										
Royalties and Bonuses		8081	0.00	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	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8083	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources			1,571,584.00	0.00	1,571,584.00	1,593,421.00	0.00	1,593,421.00	0.00	1.4%
LCFF Transfers										
Unrestricted LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year		8091	0.00	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	(327,188.00)	0.00	(327,188.00)	0.00	New
Property Taxes Transfers		8097	0.00	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)	
LCOFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCOFF SOURCES			1,571,584.00	0.00	1,571,584.00	1,266,233.00	0.00	1,266,233.00	-19.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Enfrilement		8181	0.00	26,363.00	26,363.00	0.00	26,363.00	26,363.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	1,801.00	1,801.00	New
Child Nutrition Programs		8220	0.00	4,950.00	4,950.00	0.00	4,950.00	4,950.00	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	149,877.00	0.00	149,877.00	0.00	82,986.00	82,986.00	-44.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,587.00	0.00	13,587.00	0.00	13,587.00	13,587.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	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)		
Title III, Part A, English Learner Program	4203	8290		0.00	0.00			0.00	0.00%	
Public Charter Schools Grant Program (PCCGP)	4610	8290		0.00	0.00			0.00	0.00%	
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		55,021.00	55,021.00			12,091.00	12,091.00	-78.0%
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	1,712,710.00	1,712,710.00	0.00	0.00	0.00	0.00	-100.0%
TOTAL FEDERAL REVENUE			0.00	1,962,508.00	1,962,508.00	0.00	141,788.00	141,788.00	141,788.00	-92.8%
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	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520		0.00	0.00			0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,791.00	0.00	2,791.00	2,911.00	0.00	0.00	2,911.00	4.3%
Lottery - Unrestricted and Instructional Materials		8560	13,936.00	4,552.00	18,488.00	12,911.00	4,544.00	18,455.00	18,455.00	-0.2%
Tax Relief Subventions Restricted Levies - Other										
Homeowners' Exemptions		8575	0.00	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	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		31,961.00	31,961.00		31,961.00	31,961.00	31,961.00	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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		1,812.00	1,812.00		1,812.00	1,812.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	171,596.00	171,596.00	0.00	117,873.00	117,873.00	-31.3%
TOTAL OTHER STATE REVENUE			16,727.00	209,921.00	226,648.00	16,822.00	156,190.00	173,012.00	-23.7%

2020-21 Estimated Actuals 2021-22 Budget

Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Not Subject to LCFF Deduction			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest			19,000.00	0.00	19,000.00	15,000.00	0.00	15,000.00	-21.1%
Net Increase (Decrease) in the Fair Value									
of Investments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-LCFF									

Description (50%); Adjustment	2020-21 Estimated Actuals				2021-22 Budget				% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Object Codes	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
Pass-Through Revenues From Local Sources	0.00	0.00	0.00	8691	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	21,500.00	4,000.00	25,500.00	8697	0.00	0.00	0.00	0.00	0.0%
Tuition	0.00	0.00	0.00	8699	25,000.00	4,000.00	29,000.00	29,000.00	13.7%
All Other Transfers In	0.00	0.00	0.00	8710	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments	0.00	0.00	0.00	8781-8783	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers From Districts or Charter Schools	0.00	0.00	0.00	8791	0.00	0.00	0.00	0.00	0.0%
From County Offices	104,501.00	0.00	104,501.00	8792	0.00	0.00	56,341.00	56,341.00	-46.1%
From JPAs	0.00	0.00	0.00	8793	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers	0.00	0.00	0.00	8791	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	0.00	0.00	0.00	8792	0.00	0.00	0.00	0.00	0.0%
From County Offices	0.00	0.00	0.00	8793	0.00	0.00	0.00	0.00	0.0%
From JPAs	0.00	0.00	0.00	8799	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	0.00	0.00	0.00	8791	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools	0.00	0.00	0.00	8792	0.00	0.00	0.00	0.00	0.0%
From County Offices	0.00	0.00	0.00	8793	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	0.00	0.00	0.00	8799	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE	40,500.00	108,501.00	149,001.00		40,000.00	60,341.00	100,341.00	100,341.00	-32.7%
TOTAL REVENUES	1,628,811.00	2,280,950.00	3,909,741.00		1,323,055.00	358,319.00	1,681,374.00	1,681,374.00	-57.0%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	323,931.00	8,654.00	332,585.00	343,031.00	38,577.00	381,608.00	14.7%
Certificated Pupil Support Salaries		1200	9,000.00	24,939.00	30,939.00	6,000.00	27,220.00	33,220.00	7.4%
Certificated Supervisors' and Administrators' Salaries		1300	137,822.00	0.00	137,822.00	135,578.00	158,856.00	264,444.00	113.5%
Other Certificated Salaries		1900	1,500.00	0.00	1,500.00	3,500.00	0.00	3,500.00	133.3%
TOTAL CERTIFICATED SALARIES			469,253.00	33,593.00	502,846.00	488,109.00	224,653.00	712,772.00	41.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	28,664.00	64,549.00	93,213.00	2,000.00	141,748.00	143,748.00	54.2%
Classified Support Salaries		2200	74,881.00	27,604.00	102,485.00	159,826.00	0.00	159,826.00	56.3%
Classified Supervisors' and Administrators' Salaries		2300	55,259.00	0.00	55,259.00	63,414.00	0.00	63,414.00	-4.3%
Clerical Technical and Office Salaries		2400	55,945.00	13,392.00	70,337.00	50,994.00	50,176.00	101,170.00	43.8%
Other Classified Salaries		2900	0.00	1,375.00	1,375.00	3,000.00	1,276.00	4,276.00	211.0%
TOTAL CLASSIFIED SALARIES			226,569.00	106,920.00	333,479.00	279,234.00	193,200.00	472,434.00	41.7%
EMPLOYEE BENEFITS									
STPS		3101-3102	75,784.00	71,439.00	147,223.00	82,588.00	103,448.00	186,036.00	26.4%
PERS		3201-3202	42,829.00	16,746.00	59,575.00	82,166.00	37,944.00	100,110.00	68.6%
CAASD/Med care/Alternative		3301-3302	23,770.00	9,898.00	33,668.00	28,306.00	19,728.00	48,034.00	42.7%
Health and Welfare Benefits		3401-3402	91,808.00	19,773.00	111,581.00	86,301.00	49,336.00	134,637.00	20.7%
Unemployment Insurance		3501-3502	342.00	68.00	410.00	9,338.00	5,140.00	14,478.00	3431.2%
Workers' Compensation		3601-3602	7,097.00	1,420.00	8,517.00	10,265.00	5,643.00	15,908.00	86.8%
CFEB Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CFEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	583.00	0.00	583.00	700.00	0.00	700.00	20.1%
TOTAL EMPLOYEE BENEFITS			242,013.00	119,344.00	361,357.00	276,664.00	221,239.00	499,903.00	38.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	30,504.00	130,914.00	161,418.00	49,500.00	16,198.00	65,698.00	-59.3%

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	12,487.00	9,648.00	22,135.00	0.00	0.00	0.00	-100.0%
Food		4700	0.00	7,587.00	7,587.00	0.00	4,193.00	4,193.00	-44.7%
TOTAL BOOKS AND SUPPLIES			42,991.00	148,149.00	191,140.00	49,500.00	20,391.00	69,891.00	-63.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	85,000.00	85,000.00	40,000.00	10,000.00	50,000.00	-41.2%
Travel and Conferences		5200	4,195.00	14,860.00	19,055.00	9,200.00	27,872.00	37,072.00	94.6%
Dues and Memberships		5300	6,420.00	0.00	6,420.00	7,100.00	0.00	7,100.00	10.6%
Insurance		5400 - 5450	16,275.00	0.00	16,275.00	9,950.00	0.00	9,950.00	-38.9%
Operations and Housekeeping Services		5500	53,250.00	0.00	53,250.00	59,600.00	0.00	59,600.00	11.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,250.00	0.00	51,250.00	45,710.00	0.00	45,710.00	-10.8%
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	106,973.00	98,326.00	205,299.00	111,288.00	46,511.00	157,799.00	-23.4%
Communications		5900	30,275.00	0.00	30,275.00	29,875.00	0.00	29,875.00	-1.3%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			268,633.00	198,768.00	467,401.00	312,703.00	84,383.00	397,086.00	-15.0%

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)	
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	29,539.00	0.00	29,539.00	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	0.00	7,367.00	7,367.00	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			29,539.00	7,367.00	36,906.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	124,621.00	124,621.00	0.00	217,000.00	217,000.00	74.1%
Payments to County Offices		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	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	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	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	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	0.00	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									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	124,621.00	124,621.00	0.00	217,000.00	217,000.00	74.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(5,873.00)	6,873.00	0.00	(58,424.00)	58,424.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,125.00)	0.00	(1,125.00)	(19,467.00)	0.00	(19,467.00)	1630.4%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,998.00)	6,873.00	(1,125.00)	(77,891.00)	58,424.00	(19,467.00)	1630.4%
TOTAL EXPENDITURES			1,270,995.00	745,635.00	2,016,630.00	1,330,319.00	1,019,300.00	2,349,619.00	16.5%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	229,196.00	0.00	229,196.00	New
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	229,196.00	0.00	229,196.00	New
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	39,763.00	0.00	39,763.00	New
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	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	73,304.00	0.00	73,304.00	0.00	0.00	0.00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT			148,304.00	0.00	148,304.00	104,763.00	0.00	104,763.00	-29.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8955	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									
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									
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(186,022.00)	186,022.00	0.00	(424,973.00)	424,973.00	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									
TOTAL, OTHER FINANCING SOURCES/USES									
			(334,326.00)	186,022.00	(148,304.00)	(300,540.00)	424,973.00	124,433.00	-183.9%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	93,880.00	93,880.00
3212	Elementary and Secondary School Relief II (ESSER II) Fund	465,636.00	246,672.00
3213		849,822.00	849,822.00
3214		212,455.00	212,455.00
6010	After School Education and Safety (ASES)	26,213.00	49,640.00
6300	Lottery: Instructional Materials	19,780.00	24,324.00
7422	In-Person Instruction (IPI) Grant	0.00	37,702.00
7425	Expanded Learning Opportunities (ELO) Grant	78,472.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	7,941.00	0.00
9010	Other Restricted Local	3,535.00	7,231.00
Total, Restricted Balance		1,757,734.00	1,521,726.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0 00	0 00	0 0%
2) Federal Revenue		8100-8299	0 00	0 00	0 0%
3) Other State Revenue		8300-8599	0 00	0 00	0 0%
4) Other Local Revenue		8600-8799	105 00	3,000 00	2757 1%
5) TOTAL, REVENUES			105 00	3,000 00	2757 1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0 00	0 00	0 0%
2) Classified Salaries		2000-2999	0 00	0 00	0 0%
3) Employee Benefits		3000-3999	0 00	0 00	0 0%
4) Books and Supplies		4000-4999	100 00	3,000 00	2900 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			100 00	3,000 00	2900 0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5 00	0 00	-100 0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0 00	0 00	0 0%
b) Transfers Out		7600-7629	0 00	0 00	0 0%
2) Other Sources/Uses					
a) Sources		8930-8979	0 00	0 00	0 0%
b) Uses		7630-7699	0 00	0 00	0 0%
3) Contributions		8960-8999	0 00	0 00	0 0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0 00	0 00	0 0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			5.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	6,126.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	6,126.00	New
d) Other Restatements		9795	6,121.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,121.00	6,126.00	0.1%
2) Ending Balance, June 30 (E + F1e)			6,126.00	6,126.00	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			6,126.00	6,126.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0 00	0 00	0 0%
All Other Sales		8639	0 00	0 00	0 0%
Interest		8660	0 00	0 00	0 0%
All Other Fees and Contracts		8689	0 00	0 00	0 0%
All Other Local Revenue		8699	105 00	3 000 00	2757 1%
TOTAL REVENUES			105 00	3 000 00	2757 1%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0 00	0 00	0 0%
Certificated Pupil Support Salaries		1200	0 00	0 00	0 0%
Certificated Supervisors' and Administrators' Salaries		1300	0 00	0 00	0 0%
Other Certificated Salaries		1900	0 00	0 00	0 0%
TOTAL, CERTIFICATED SALARIES			0 00	0 00	0 0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0 00	0 00	0 0%
Classified Support Salaries		2200	0 00	0 00	0 0%
Classified Supervisors' and Administrators' Salaries		2300	0 00	0 00	0 0%
Clerical, Technical and Office Salaries		2400	0 00	0 00	0 0%
Other Classified Salaries		2900	0 00	0 00	0 0%
TOTAL, CLASSIFIED SALARIES			0 00	0 00	0 0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0 00	0 00	0 0%
PERS		3201-3202	0 00	0 00	0 0%
OASDI/Medicare/Alternative		3301-3302	0 00	0 00	0 0%
Health and Welfare Benefits		3401-3402	0 00	0 00	0 0%
Unemployment Insurance		3501-3502	0 00	0 00	0 0%
Workers' Compensation		3601-3602	0 00	0 00	0 0%
OPEB, Allocated		3701-3702	0 00	0 00	0 0%
OPEB, Active Employees		3751-3752	0 00	0 00	0 0%
Other Employee Benefits		3901-3902	0 00	0 00	0 0%
TOTAL, EMPLOYEE BENEFITS			0 00	0 00	0 0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	100 00	3,000 00	2900 0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			100 00	3,000 00	2900 0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0 00	0 00	0.0%
Dues and Memberships		5300	0 00	0 00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0 00	0 00	0.0%
Transfers of Direct Costs - Interfund		5750	0 00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0 00	0 00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0 00	0 00	0.0%
CAPITAL OUTLAY					
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 - 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			100 00	3,000 00	2900 0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0 00	0 00	0 0%
(a) TOTAL, INTERFUND TRANSFERS IN			0 00	0 00	0 0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0 00	0 00	0 0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0 00	0 00	0 0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0 00	0 00	0 0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0 00	0 0%
Proceeds from Leases		8972	0 00	0 00	0 0%
(c) TOTAL, SOURCES			0 00	0 00	0 0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0 00	0 00	0 0%
(d) TOTAL, USES			0 00	0 00	0 0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0 00	0 00	0 0%
Contributions from Restricted Revenues		8990	0 00	0 00	0 0%
(e) TOTAL, CONTRIBUTIONS			0 00	0 00	0 0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0 00	0 00	0 0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
8210	Student Activity Funds	6,126.00	6,126.00
Total, Restricted Balance		6,126.00	6,126.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0 00	0 00	0 0%
2) Federal Revenue		8100-8299	0.00	66,881.00	New
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	66,881 00	New
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0 00	0.00	0 0%
2) Classified Salaries		2000-2999	0 00	50,176 00	New
3) Employee Benefits		3000-3999	0 00	36,501 00	New
4) Books and Supplies		4000-4999	10,000 00	10,000.00	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	9,967 00	New
9) TOTAL EXPENDITURES			10,000 00	106,644 00	966 4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,000 00)	(39,763 00)	297 6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	10,000 00	39,763 00	297 6%
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			10,000 00	39,763 00	297 6%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0 00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0 00		
b) in Banks		9120	0 00		
c) in Revolving Cash Account		9130	0 00		
d) with Fiscal Agent/Trustee		9135	0 00		
e) Collections Awaiting Deposit		9140	0 00		
2) Investments		9150	0 00		
3) Accounts Receivable		9200	0 00		
4) Due from Grantor Government		9290	0 00		
5) Due from Other Funds		9310	0 00		
6) Stores		9320	0 00		
7) Prepaid Expenditures		9330	0 00		
8) Other Current Assets		9340	0 00		
9) TOTAL ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0 00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0 00		
2) Due to Grantor Governments		9590	0 00		
3) Due to Other Funds		9610	0 00		
4) Current Loans		9640	0 00		
5) Unearned Revenue		9650	0 00		
6) TOTAL LIABILITIES			0 00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0 00		
2) TOTAL DEFERRED INFLOWS			0 00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0 00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0 00	0 00	0.0%
Interagency Contracts Between LEAs		8285	0 00	0 00	0.0%
Title I, Part A, Basic	3010	8290	0 00	66,881 00	New
All Other Federal Revenue	All Other	8290	0 00	0 00	0.0%
TOTAL, FEDERAL REVENUE			0 00	66,881 00	New
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0 00	0 00	0.0%
Child Development Apportionments		8530	0 00	0 00	0.0%
Pass-Through Revenues from State Sources		8587	0 00	0 00	0.0%
State Preschool	6105	8590	0 00	0 00	0.0%
All Other State Revenue	All Other	8590	0 00	0 00	0.0%
TOTAL, OTHER STATE REVENUE			0 00	0 00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0 00	0 00	0.0%
Food Service Sales		8634	0 00	0 00	0.0%
Interest		8660	0 00	0 00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0 00	0 00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0 00	0 00	0.0%
Interagency Services		8677	0 00	0 00	0.0%
All Other Fees and Contracts		8689	0 00	0 00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0 00	0 00	0.0%
All Other Transfers In from All Others		8799	0 00	0 00	0.0%
TOTAL, OTHER LOCAL REVENUE			0 00	0 00	0.0%
TOTAL REVENUES			0 00	66,881 00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0 00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0 00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0 00	0.0%
Other Certificated Salaries		1900	0.00	0 00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0 00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	50,176 00	New
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	50,176 00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0 00	0.0%
PERS		3201-3202	0.00	11,495 00	New
OASDI/Medicare/Alternative		3301-3302	0.00	3,838 00	New
Health and Welfare Benefits		3401-3402	0.00	20,000 00	New
Unemployment Insurance		3501-3502	0.00	617 00	New
Workers' Compensation		3601-3602	0.00	551 00	New
OPEB, Allocated		3701-3702	0.00	0 00	0.0%
OPEB, Active Employees		3751-3752	0.00	0 00	0.0%
Other Employee Benefits		3901-3902	0.00	0 00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	36,501 00	New
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0 00	0.0%
Books and Other Reference Materials		4200	0.00	0 00	0.0%
Materials and Supplies		4300	10,000 00	10,000 00	0.0%
Noncapitalized Equipment		4400	0.00	0 00	0.0%
Food		4700	0.00	0 00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,000 00	10,000 00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0 00	0 00	0 0%
Travel and Conferences		5200	0 00	0 00	0 0%
Dues and Memberships		5300	0 00	0 00	0 0%
Insurance		5400-5450	0 00	0 00	0 0%
Operations and Housekeeping Services		5500	0 00	0 00	0 0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0 00	0 00	0 0%
Transfers of Direct Costs		5710	0.00	0.00	0 0%
Transfers of Direct Costs - Interfund		5750	0 00	0 00	0 0%
Professional/Consulting Services and Operating Expenditures		5800	0 00	0 00	0 0%
Communications		5900	0 00	0 00	0 0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0 00	0 00	0 0%
CAPITAL OUTLAY					
Land		6100	0 00	0 00	0 0%
Land Improvements		6170	0 00	0 00	0 0%
Buildings and Improvements of Buildings		6200	0 00	0 00	0 0%
Equipment		6400	0 00	0 00	0 0%
Equipment Replacement		6500	0 00	0 00	0 0%
Lease Assets		6600	0 00	0 00	0 0%
TOTAL, CAPITAL OUTLAY			0 00	0 00	0 0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0 00	0 00	0 0%
Debt Service					
Debt Service - Interest		7438	0 00	0 00	0 0%
Other Debt Service - Principal		7439	0 00	0 00	0 0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0 00	0 00	0 0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0 00	9,967 00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0 00	9,967 00	New
TOTAL, EXPENDITURES			10,000 00	106,644 00	966 4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	10,000 00	39,763 00	297.6%
Other Authorized Interfund Transfers In		8919	0 00	0 00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			10,000.00	39,763 00	297.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0 00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0 00	0 00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0 00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0 00	0 00	0.0%
Proceeds from Leases		8972	0 00	0 00	0.0%
All Other Financing Sources		8979	0 00	0 00	0.0%
(c) TOTAL, SOURCES			0 00	0 00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0 00	0 00	0.0%
All Other Financing Uses		7699	0 00	0 00	0.0%
(d) TOTAL, USES			0 00	0 00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0 00	0 00	0.0%
Contributions from Restricted Revenues		8990	0 00	0 00	0.0%
(e) TOTAL, CONTRIBUTIONS			0 00	0 00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,000 00	39,763 00	297.6%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	63,000.00	75,000.00	19.0%
3) Other State Revenue		8300-8599	13,000.00	20,000.00	53.8%
4) Other Local Revenue		8600-8799	3,400.00	0.00	-100.0%
5) TOTAL REVENUES			79,400.00	95,000.00	19.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	48,593.00	59,885.00	23.2%
3) Employee Benefits		3000-3999	20,657.00	27,163.00	31.5%
4) Books and Supplies		4000-4999	42,600.00	46,500.00	9.2%
5) Services and Other Operating Expenditures		5000-5999	4,450.00	4,450.00	0.0%
6) Capital Outlay		6000-6999	6,608.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,125.00	9,500.00	744.4%
9) TOTAL EXPENDITURES			124,033.00	147,498.00	18.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(44,633.00)	(52,498.00)	17.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	65,000.00	65,000.00	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			65,000.00	65,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,367 00	12,502 00	-38.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	16,269 00	36,636 00	125.2%
b) Audit Adjustments					
		9793	0 00	0 00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			16,269 00	36,636 00	125.2%
d) Other Restatements					
		9795	0 00	0 00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			16,269 00	36,636 00	125.2%
2) Ending Balance, June 30 (E + F1e)					
			36,636 00	49,138 00	34.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	1,000.00	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	35,636 00	49,138 00	37.9%
c) Committed					
Stabilization Arrangements					
		9750	0 00	0 00	0.0%
Other Commitments					
		9760	0 00	0 00	0.0%
d) Assigned					
Other Assignments					
		9780	0 00	0 00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0 00	0 00	0.0%
Unassigned/Unappropriated Amount					
		9790	0 00	0 00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	60,465.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,000.00		
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			61,465.05		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			61,465.05		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	63,000.00	75,000.00	19.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			63,000.00	75,000.00	19.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	13,000.00	20,000.00	53.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,000.00	20,000.00	53.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	400.00	0.00	-100.0%
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	3,000.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,400.00	0.00	-100.0%
TOTAL REVENUES			79,400.00	95,000.00	19.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0 00	0 00	0 0%
Other Certificated Salaries		1900	0 00	0 00	0 0%
TOTAL, CERTIFICATED SALARIES			0 00	0 00	0 0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	8,179 00	19,281 00	135 7%
Classified Supervisors' and Administrators' Salaries		2300	40,414 00	40,604 00	0 5%
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			48,593 00	59,885 00	23 2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0 00	0 00	0 0%
PERS		3201-3202	10,059 00	12,437 00	23 6%
OASDI/Medicare/Alternative		3301-3302	3,702 00	4,581 00	23 7%
Health and Welfare Benefits		3401-3402	6,369 00	8,600 00	35 0%
Unemployment Insurance		3501-3502	24 00	737 00	2970 8%
Workers' Compensation		3601-3602	503 00	808 00	60 6%
OPEB, Allocated		3701-3702	0 00	0 00	0 0%
OPEB, Active Employees		3751-3752	0 00	0 00	0 0%
Other Employee Benefits		3901-3902	0 00	0 00	0 0%
TOTAL, EMPLOYEE BENEFITS			20,657 00	27,163 00	31 5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0 00	0 00	0 0%
Materials and Supplies		4300	4,300 00	3,500 00	-18 6%
Noncapitalized Equipment		4400	0 00	0 00	0 0%
Food		4700	38,300 00	43,000 00	12 3%
TOTAL, BOOKS AND SUPPLIES			42,600 00	46,500 00	9 2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	750.00	750.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,700.00	3,700.00	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			4,450.00	4,450.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	6,608.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,608.00	0.00	-100.0%
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	1,125.00	9,500.00	744.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,125.00	9,500.00	744.4%
TOTAL EXPENDITURES			124,033.00	147,498.00	18.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	65,000 00	65,000 00	0.0%
Other Authorized Interfund Transfers In		8919	0 00	0 00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			65,000.00	65,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0 00	0 00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0 00	0 00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0 00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0 00	0 00	0.0%
All Other Financing Sources		8979	0 00	0 00	0.0%
(c) TOTAL SOURCES			0 00	0 00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0 00	0 00	0.0%
All Other Financing Uses		7699	0 00	0 00	0.0%
(d) TOTAL USES			0 00	0 00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0 00	0 00	0.0%
Contributions from Restricted Revenues		8990	0 00	0 00	0.0%
(e) TOTAL CONTRIBUTIONS			0 00	0 00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			65,000 00	65,000 00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	35,636.00	49,138.00
Total, Restricted Balance		35,636.00	49,138.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	45,000.00	0.0%
5) TOTAL REVENUES			45,000.00	45,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			45,000.00	45,000.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	229,196.00	New
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	(229,196.00)	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			45,000 00	(184,196 00)	-509.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,126,825.00	3,171,825 00	1.4%
b) Audit Adjustments		9793	0 00	0 00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,126,825 00	3,171,825 00	1.4%
d) Other Restatements		9795	0 00	0 00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,126,825 00	3,171,825 00	1.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0 00	0 00	0.0%
Stores		9712	0.00	0 00	0.0%
Prepaid Items		9713	0.00	0 00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0 00	0 00	0.0%
Other Commitments		9760	0 00	0 00	0.0%
d) Assigned					
Other Assignments		9780	3,171,825 00	2,987,629 00	-5.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0 00	0 00	0.0%
Unassigned/Unappropriated Amount		9790	0 00	0 00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	75,521 63		
1) Fair Value Adjustment to Cash in County Treasury		9111	0 00		
b) in Banks		9120	3,054,636 25		
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			3,130,157 88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0 00		
2) TOTAL, DEFERRED OUTFLOWS			0 00		
I. LIABILITIES					
1) Accounts Payable		9500	0 00		
2) Due to Grantor Governments		9590	0 00		
3) Due to Other Funds		9610	0 00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0 00		
6) TOTAL, LIABILITIES			0 00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0 00		
2) TOTAL, DEFERRED INFLOWS			0 00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			3,130,157 88		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0 00	0 00	0.0%
Interest		8660	45,000 00	45,000 00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0 00	0 00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,000 00	45,000 00	0.0%
TOTAL REVENUES			45,000 00	45,000 00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0 00	0 00	0 0%
Other Authorized Interfund Transfers In		8919	0 00	0 00	0 0%
(a) TOTAL, INTERFUND TRANSFERS IN			0 00	0 00	0 0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0 00	229,196 00	New
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	229,196 00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0 00	0 00	0 0%
(c) TOTAL, SOURCES			0 00	0 00	0 0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0 00	0 00	0 0%
(d) TOTAL, USES			0 00	0 00	0 0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0 00	0 00	0 0%
(e) TOTAL, CONTRIBUTIONS			0 00	0 00	0 0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0 00	(229,196 00)	New

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0 00	0 00	0 0%
2) Federal Revenue		8100-8299	0.00	0.00	0 0%
3) Other State Revenue		8300-8599	0 00	0 00	0 0%
4) Other Local Revenue		8600-8799	3,000 00	3,000 00	0 0%
5) TOTAL REVENUES			3,000 00	3,000 00	0 0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0 00	0 0%
2) Classified Salaries		2000-2999	0.00	0 00	0 0%
3) Employee Benefits		3000-3999	0 00	0 00	0 0%
4) Books and Supplies		4000-4999	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	50,000 00	New
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	50,000 00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,000 00	(47,000 00)	-1666 7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0 00	0 00	0 0%
b) Transfers Out		7600-7629	0.00	0.00	0 0%
2) Other Sources/Uses					
a) Sources		8930-8979	0 00	0 00	0 0%
b) Uses		7630-7699	0 00	0 00	0 0%
3) Contributions		8980-8999	0.00	0 00	0 0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0 00	0 0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	(47,000.00)	-1666.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	155,501.00	158,501.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			155,501.00	158,501.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			155,501.00	158,501.00	1.9%
2) Ending Balance, June 30 (E + F1e)			158,501.00	111,501.00	-29.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	158,501.00	111,501.00	-29.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	157,601.15		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL ASSETS			157,601.15		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			157,601.15		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8261	0 00	0 00	0 0%
All Other Federal Revenue		8290	0 00	0 00	0 0%
TOTAL FEDERAL REVENUE			0 00	0 00	0 0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0 00	0 00	0 0%
Other Subventions/In-Lieu Taxes		8576	0 00	0 00	0 0%
All Other State Revenue		8590	0 00	0 00	0 0%
TOTAL OTHER STATE REVENUE			0 00	0 00	0 0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0 00	0 00	0 0%
Unsecured Roll		8616	0 00	0 00	0 0%
Prior Years' Taxes		8617	0 00	0 00	0 0%
Supplemental Taxes		8618	0 00	0 00	0 0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0 00	0 00	0 0%
Other		8622	0 00	0 00	0 0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0 00	0 00	0 0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0 00	0 00	0 0%
Sales Sale of Equipment/Supplies		8631	0 00	0 00	0 0%
Leases and Rentals		8650	0 00	0 00	0 0%
Interest		8660	3,000 00	3,000 00	0 0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0 00	0 00	0 0%
Other Local Revenue					
All Other Local Revenue		8699	0 00	0 00	0 0%
All Other Transfers In from All Others		8799	0 00	0 00	0 0%
TOTAL OTHER LOCAL REVENUE			3,000 00	3,000 00	0 0%
TOTAL REVENUES			3,000 00	3,000 00	0 0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0 00	0 00	0 0%
Classified Supervisors' and Administrators' Salaries		2300	0 00	0 00	0 0%
Clerical, Technical and Office Salaries		2400	0 00	0 00	0 0%
Other Classified Salaries		2900	0 00	0 00	0 0%
TOTAL, CLASSIFIED SALARIES			0 00	0 00	0 0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0 00	0 00	0 0%
PERS		3201-3202	0 00	0 00	0 0%
OASDI/Medicare/Alternative		3301-3302	0 00	0 00	0 0%
Health and Welfare Benefits		3401-3402	0 00	0 00	0 0%
Unemployment Insurance		3501-3502	0 00	0 00	0 0%
Workers' Compensation		3601-3602	0 00	0 00	0 0%
OPEB, Allocated		3701-3702	0 00	0 00	0 0%
OPEB, Active Employees		3751-3752	0 00	0 00	0 0%
Other Employee Benefits		3901-3902	0 00	0 00	0 0%
TOTAL, EMPLOYEE BENEFITS			0 00	0 00	0 0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0 00	0 00	0 0%
Materials and Supplies		4300	0 00	0 00	0 0%
Noncapitalized Equipment		4400	0 00	0 00	0 0%
TOTAL, BOOKS AND SUPPLIES			0 00	0 00	0 0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0 00	0 00	0 0%
Travel and Conferences		5200	0 00	0 00	0 0%
Insurance		5400-5450	0 00	0 00	0 0%
Operations and Housekeeping Services		5500	0 00	0 00	0 0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0 00	0 00	0 0%
Transfers of Direct Costs		5710	0 00	0 00	0 0%
Transfers of Direct Costs - Interfund		5750	0 00	0 00	0 0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	50,000.00	New
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 Assels		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	50,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	50,000.00	New

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

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0 00	0 00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0 00	0 00	0.0%
4) Other Local Revenue		8600-8799	11,500 00	11,500 00	0.0%
5) TOTAL REVENUES			11,500 00	11,500 00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0 00	0.0%
2) Classified Salaries		2000-2999	0 00	0 00	0.0%
3) Employee Benefits		3000-3999	0 00	0 00	0.0%
4) Books and Supplies		4000-4999	0 00	0 00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,300 00	6,300 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			6,300 00	6,300 00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,200 00	5,200 00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	74,636 00	0 00	-100.0%
b) Transfers Out		7600-7629	0 00	0 00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0 00	0.0%
b) Uses		7630-7699	0 00	0 00	0.0%
3) Contributions		8980-8999	0 00	0 00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			74,636 00	0 00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			79,836.00	5,200.00	-93.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	69,426.00	149,262.00	115.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			69,426.00	149,262.00	115.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			69,426.00	149,262.00	115.0%
2) Ending Balance, June 30 (E + F1e)			149,262.00	154,462.00	3.5%
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	149,262.00	154,462.00	3.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	82,260.21		
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			82,260.21		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			82,260.21		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0 00	0 00	0 0%
Other Subventions/In-Lieu Taxes		8576	0 00	0 00	0 0%
All Other State Revenue		8590	0 00	0 00	0 0%
TOTAL OTHER STATE REVENUE			0 00	0 00	0 0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0 00	0 00	0 0%
Unsecured Roll		8616	0 00	0 00	0 0%
Prior Years' Taxes		8617	0 00	0 00	0 0%
Supplemental Taxes		8618	0 00	0 00	0 0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0 00	0 00	0 0%
Other		8622	0 00	0 00	0 0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0 00	0 00	0 0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0 00	0 00	0 0%
Sales					
Sale of Equipment/Supplies		8631	0 00	0 00	0 0%
Interest		8660	1,500.00	1,500 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			11,500.00	11,500 00	0 0%
TOTAL REVENUES			11,500 00	11,500 00	0 0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,300.00	6,300.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,300.00	6,300.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			6,300.00	6,300.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	74,636.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			74,636.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			74,636.00	0.00	-100.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	149,262.00	154,462.00
Total, Restricted Balance		149,262.00	154,462.00

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	90	93		
Charter School				
Total ADA	90	93	N/A	Met
Second Prior Year (2019-20)				
District Regular	87	92		
Charter School				
Total ADA	87	92	N/A	Met
First Prior Year (2020-21)				
District Regular	87	87		
Charter School		0		
Total ADA	87	87	0.0%	Met
Budget Year (2021-22)				
District Regular	87			
Charter School	0			
Total ADA	87			

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		97	97		
Charter School					
Total Enrollment		97	97	0.0%	Met
Second Prior Year (2019-20)					
District Regular		99	99		
Charter School					
Total Enrollment		99	99	0.0%	Met
First Prior Year (2020-21)					
District Regular		94	84		
Charter School					
Total Enrollment		94	84	10.6%	Not Met
Budget Year (2021-22)					
District Regular		84			
Charter School					
Total Enrollment		84			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment declined more than anticipated at original budget in 2020-2021 due to the COVID pandemic.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	90	97	
Charter School		0	
Total ADA/Enrollment	90	97	92.8%
Second Prior Year (2019-20)			
District Regular	92	99	
Charter School			
Total ADA/Enrollment	92	99	92.9%
First Prior Year (2020-21)			
District Regular	87	84	
Charter School	0		
Total ADA/Enrollment	87	84	103.6%
		Historical Average Ratio:	96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

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	79	84		
Charter School	0			
Total ADA/Enrollment	79	84	94.0%	Met
1st Subsequent Year (2022-23)				
District Regular	79	84		
Charter School				
Total ADA/Enrollment	79	84	94.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	79	84		
Charter School				
Total ADA/Enrollment	79	84	94.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a ADA (Funded) (Form A, lines A6 and C4)	88,95	88,79	84,04	84,04
b Prior Year ADA (Funded)		88,95	88,79	84,04
c Difference (Step 1a minus Step 1b)		(0,16)	(4,75)	0,00
d Percent Change Due to Population (Step 1c divided by Step 1b)		-0.18%	-5.35%	0.00%
Step 2 - Change in Funding Level				
a Prior Year LCFF Funding		1,260,178.00	1,266,233.00	1,283,245.00
b1 COLA percentage		0.00%	5.07%	2.48%
b2 COLA amount (proxy for purposes of this criterion)		0.00	64,198.01	31,824.48
c Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	5.07%	2.48%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		-0.18%	-0.28%	2.48%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,233,958.00	1,255,827.00	1,280,944.00	1,306,562.00
Percent Change from Previous Year		1.77%	2.00%	2.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		.77% to 2.77%	1.00% to 3.00%	1.00% to 3.00%

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)	1,571,584.00	1,593,421.00	1,616,237.00	1,644,156.00
District's Projected Change in LCFF Revenue:		1.39%	1.43%	1.73%
Basic Aid Standard:		.77% to 2.77%	1.00% to 3.00%	1.00% to 3.00%
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)	1,046,420.27	1,467,393.33	71.3%	
Second Prior Year (2019-20)	1,139,305.95	1,513,890.46	75.3%	
First Prior Year (2020-21)	937,825.00	1,270,995.00	73.8%	
		Historical Average Ratio	73.5%	
		Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4)		5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):		68.5% to 78.5%	68.5% to 78.5%	68.5% to 78.5%

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)	1,046,607.00	1,330,319.00	78.6%	Not Met
1st Subsequent Year (2022-23)	1,115,167.00	1,444,764.00	77.2%	Met
2nd Subsequent Year (2023-24)	1,137,756.00	1,473,732.00	77.2%	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)

Salaries and Benefits in the 2021-2022 year are more than the historical standard due to the addition of support staff for supplemental instructional support as well as for additional custodial and maintenance staff to ensure safety standards to return to in-person learning

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1 District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-0.18%	-0.28%	2.48%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.18% to 9.82%	-10.28% to 9.72%	-7.52% to 12.48%
3 District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.18% to 4.82%	-5.28% to 4.72%	-2.52% to 7.48%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	1,962,500.00		
Budget Year (2021-22)	141,788.00	-92.78%	Yes
1st Subsequent Year (2022-23)	141,788.00	0.00%	No
2nd Subsequent Year (2023-24)	141,788.00	0.00%	No

Explanation:
(required if Yes)

One-time COVID related funding was received in 2020-2021

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	226,648.00		
Budget Year (2021-22)	173,012.00	-23.66%	Yes
1st Subsequent Year (2022-23)	135,310.00	-21.79%	Yes
2nd Subsequent Year (2023-24)	135,310.00	0.00%	No

Explanation:
(required if Yes)

One-time COVID related funding is received in 2020-2021 and 2021-2022.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	149,001.00		
Budget Year (2021-22)	100,341.00	-32.66%	Yes
1st Subsequent Year (2022-23)	100,341.00	0.00%	No
2nd Subsequent Year (2023-24)	100,341.00	0.00%	No

Explanation:
(required if Yes)

A change to the local SELPA funding model resulted in a loss of revenue starting in 2021-2022.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	191,140.00		
Budget Year (2021-22)	69,891.00	-63.43%	Yes
1st Subsequent Year (2022-23)	70,200.00	0.58%	No
2nd Subsequent Year (2023-24)	70,715.00	0.59%	No

Explanation:
(required if Yes)

One-time COVID related expenditures are removed beginning in 2021-2022.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line 85)

First Prior Year (2020-21)	467,406 00		
Budget Year (2021-22)	397,086 00	-15.04%	Yes
1st Subsequent Year (2022-23)	405,028 00	2.00%	No
2nd Subsequent Year (2023-24)	413,128 00	2.00%	No

Explanation: (required if Yes)
One-time COVID related expenditures are removed beginning in 2021-2022

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

DATA ENTRY: All data are extracted or calculated

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	2,338,157 00		
Budget Year (2021-22)	415,141 00	-82.24%	Not Met
1st Subsequent Year (2022-23)	377,439 00	-9.08%	Met
2nd Subsequent Year (2023-24)	377,439 00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	659,546 00		
Budget Year (2021-22)	466,977 00	-29.00%	Not Met
1st Subsequent Year (2022-23)	475,327 00	1.79%	Met
2nd Subsequent Year (2023-24)	483,843 00	1.79%	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)
One-time COVID related funding was received in 2020-2021

Explanation:
Other State Revenue (linked from 6B if NOT met)
One-time COVID related funding is received in 2020-2021 and 2021-2022

Explanation:
Other Local Revenue (linked from 6B if NOT met)
A change to the local SELPA funding model resulted in a loss of revenue starting in 2021-2022

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)
One-time COVID related expenditures are removed beginning in 2021-2022

Explanation:
Services and Other Exps (linked from 6B if NOT met)
One-time COVID related expenditures are removed beginning in 2021-2022

7. CRITERION: Facilities Maintenance

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

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

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

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

- 1 a For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 0.00

2 Ongoing and Major Maintenance/Restricted Maintenance Account

a Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	2,384,341.00			
b Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c Net Budgeted Expenditures and Other Financing Uses	2,384,341.00	71,530.23	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1 District's Available Reserve Amounts (resources 0000-1999)			
a Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	250,000.00	111,548.00	108,247.00
c Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	534,455.79	370,332.41	190,642.00
d Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e Available Reserves (Lines 1a through 1d)	784,455.79	481,880.41	298,889.00
2 Expenditures and Other Financing Uses			
a District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,969,779.18	2,295,973.45	2,164,934.00
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)	1,969,779.18	2,295,973.45	2,164,934.00
3 District's Available Reserve Percentage (Line 1e divided by Line 2c)	39.8%	21.0%	13.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	13.3%	7.0%	4.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, also N/A)	Status
Third Prior Year (2018-19)	32,819.40	1,517,393.33	N/A	Met
Second Prior Year (2019-20)	(118,533.24)	1,578,890.46	7.5%	Not Met
First Prior Year (2020-21)	23,490.00	1,419,299.00	N/A	Met
Budget Year (2021-22) (Information only)	(307,804.00)	1,435,002.00		

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)

In 2019-2020, transfers from the Special Reserve fund were not made as it was not necessary to maintain adequate fund balances in the General Fund

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	820,947.00	973,605.09	N/A	Met
Second Prior Year (2019-20)	820,947.00	1,006,424.49	N/A	Met
First Prior Year (2020-21)	862,762.00	887,891.00	N/A	Met
Budget Year (2021-22) (Information only)	911,381.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year ¹ (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)	79	79	79
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):

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	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)	2,454,382.00	2,546,338.00	2,595,673.00
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)	2,454,382.00	2,546,338.00	2,595,673.00
4 Reserve Standard Percentage Level	5%	5%	5%
5 Reserve Standard - by Percent (Line B3 times Line B4)	122,719.10	127,316.90	129,783.65
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)	122,719.10	127,316.90	129,783.65

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1 General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2 General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	122,719.00	127,316.00	129,784.00
3 General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	17,734.00	91,313.00	81,441.00
4 General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	(10,000.00)	(30,000.00)
5 Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6 Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7 Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8 District's Budgeted Reserve Amount (Lines C1 thru C7)	140,453.00	208,629.00	181,225.00
9 District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.72%	8.19%	6.98%
District's Reserve Standard (Section 10B, Line 7):	122,719.10	127,316.90	129,783.65
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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:

Currently, staffing and excessive Special Education needs are costing the general fund more revenue than it brings in. This is due to the high needs of the school with low enrollment and basic aid status that results in a payment of over \$300,000 to Charter schools. The District is using contributions from the Special Reserve Fund to cover these deficits.

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8900)				
First Prior Year (2020-21)	(186,022.00)			
Budget Year (2021-22)	(424,973.00)	238,951.00	128.5%	Not Met
1st Subsequent Year (2022-23)	(440,000.00)	15,027.00	3.5%	Met
2nd Subsequent Year (2023-24)	(455,000.00)	15,000.00	3.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	229,196.00	229,196.00	Now	Not Met
1st Subsequent Year (2022-23)	609,897.00	380,501.00	166.0%	Not Met
2nd Subsequent Year (2023-24)	639,485.00	28,788.00	4.7%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	148,304.00			
Budget Year (2021-22)	104,763.00	(43,541.00)	-29.4%	Not Met
1st Subsequent Year (2022-23)	65,000.00	(39,763.00)	-38.0%	Not Met
2nd Subsequent Year (2023-24)	65,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

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

Explanation:
(required if NOT met)

Beginning in the 2021-2022 year, special education revenue is cut by 50% and costs have increased due to new student placements in the County severe needs program as well as the hiring of a full time Director of Special Education

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

Explanation:
(required if NOT met)

Beginning in 2021-2022, the general fund is not able to sustain itself. In this year, the district is back in Basic Aid status resulting in a transfer of local property taxes in excess of \$300,000. In addition, excess special education costs and staffing with low enrollment due to student needs has resulted in a need to transfer more than usual revenue in from the Special Reserve fund

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

Explanation:
(required if NOT met)

In 2020-2021 there was a one time transfer to the Capital Facilities Fund for disallowed expenditures in that fund from 2019-2020. In 2021-2022, there is a one-time transfer into the Child Development Fund which should become self sustaining in 2022-2023.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

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

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

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

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

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

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

n/a

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

No

2 For the district's OPEB:

a Are they lifetime benefits?

No

b Do benefits continue past age 65?

No

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

--

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

--

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

Self-Insurance Fund	Governmental Fund

4 OPEB Liabilities

a Total OPEB liability

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

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

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

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

	0.00

5 OPEB Contributions

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

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

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

d. Number of retirees receiving OPEB benefits

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a.			
b.	0.00		
c.			
d.			

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)

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4 Self-Insurance Contributions			
a Required contribution (funding) for self-insurance programs			
b Amount contributed (funded) for self-insurance programs			

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	6.4	8.4	8.4	8.4

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

2a Per Government Code Section 3547 5(a), date of public disclosure board meeting:

2b Per Government Code Section 3547 5(b), was the agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3 Per Government Code Section 3547 5(c), was a budget revision adopted to meet the costs of the agreement?

If Yes, date of budget revision board adoption:

4 Period covered by the agreement:

Begin Date:

End Date:

5 Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
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

6,800

7 Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1	Yes	Yes	Yes
2	66,100	70,000	70,000
3	Capped	Capped	Capped
4			

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

- 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)
1	Yes	Yes	Yes
2		21,953	10,928
3			

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	7.1	9.1	9.1	9.1

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

2a Per Government Code Section 3547 5(a), date of public disclosure board meeting:

2b Per Government Code Section 3547 5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3 Per Government Code Section 3547 5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

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

5 Salary settlement:	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
92,790	92,790	92,790
Capped	Capped	Capped

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:

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
	15,003	6,715

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)
No	No	No
No	No	No

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?

No

If Yes, complete question 2

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

--

If n/a, skip the remainder of Section S8C

Negotiations Settled

2 Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

2,500

4 Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	10,000	10,000	10,000
Percent of H&W cost paid by employer	Capped	Capped	Capped
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments		5,695	1,782
Percent change in step & column over prior year			

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of other benefits included in the budget and MYPs?	No	No	No
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	86.89	86.89	86.89	79.20	79.20	86.89
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	86.89	86.89	86.89	79.20	79.20	86.89
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	1.79	1.79	1.79	1.70	1.70	1.70
c. Special Education-NPS/LCI	0.27	0.27	0.27	0.20	0.20	0.20
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.06	2.06	2.06	1.90	1.90	1.90
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	88.95	88.95	88.95	81.10	81.10	88.79
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	80,850.00	0.00	80,850.00	0.00	0.00	80,850.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	80,850.00	0.00	80,850.00	0.00	0.00	80,850.00
Capital assets being depreciated:						
Land Improvements	1,282,923.00	(106,882.00)	1,176,041.00	0.00	0.00	1,176,041.00
Buildings	2,725,452.00	26,985.00	2,752,437.00	50,000.00	0.00	2,802,437.00
Equipment	255,049.00	18,949.00	274,998.00	0.00	0.00	274,998.00
Total capital assets being depreciated	4,264,424.00	(60,948.00)	4,203,476.00	50,000.00	0.00	4,253,476.00
Accumulated Depreciation for:						
Land Improvements	(590,639.00)	66,023.00	(524,616.00)	0.00	52,000.00	(576,616.00)
Buildings	(1,982,739.00)	0.00	(1,982,739.00)	0.00	64,000.00	(2,046,739.00)
Equipment	(192,335.00)	(169.00)	(192,504.00)	0.00	12,000.00	(204,504.00)
Total accumulated depreciation	(2,765,713.00)	65,854.00	(2,699,859.00)	0.00	128,000.00	(2,827,859.00)
Total capital assets being depreciated, net	1,498,711.00	4,906.00	1,503,617.00	50,000.00	128,000.00	1,425,617.00
Governmental activity capital assets, net	1,579,561.00	4,906.00	1,584,467.00	50,000.00	128,000.00	1,506,467.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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: Twin Ridges Elementary School District

Place: TRESA District Office

Date: June 03, 2021

Date: June 08, 2021

Time: 4:00 p.m.

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: Darlene Waddle

Telephone: 530-478-6400

Title: Chief Business Official, NCSOS

E-mail: dwaddle@nevco.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	
			n/a	
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	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			Jun 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:
Insured through Schools Insurance Group _____

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

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

Date of Meeting: Jun 24, 2021

For additional information on this certification, please contact:

Name: Darlene Waddle
Title: Chief Business Official, NCSOS
Telephone: 530-478-6400
E-mail: dwaddle@nevco.org

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	502,846.00	301	0.00	303	502,846.00	305	0.00		307	502,846.00	309
2000 - Classified Salaries	333,479.00	311	277.00	313	333,202.00	315	0.00		317	333,202.00	319
3000 - Employee Benefits	361,357.00	321	81.00	323	361,276.00	325	0.00		327	361,276.00	329
4000 - Books, Supplies Equip Replace. (6500)	191,140.00	331	12,207.00	333	178,933.00	335	5,195.00		337	173,738.00	339
5000 - Services & 7300 - Indirect Costs	466,281.00	341	0.00	343	466,281.00	345	22,274.00		347	444,007.00	349
TOTAL					1,842,538.00	365			TOTAL	1,815,069.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011	1100	332,585.00 375
2. Salaries of Instructional Aides Per EC 41011	2100	92,936.00 380
3. STRS	3101 & 3102	123,754.00 382
4. PERS	3201 & 3202	19,238.00 383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	11,531.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	75,804.00 385
7. Unemployment Insurance	3501 & 3502	208.00 390
8. Workers' Compensation Insurance	3601 & 3602	4,296.00 392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00
10. Other Benefits (EC 22310)	3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		660,352.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		
14. TOTAL SALARIES AND BENEFITS		660,352.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		36.38%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')		X

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2. Percentage spent by this district (Part II, Line 15)	36.38%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4. District's Current Expense of Education after reductions in column 4a or 4b (Part I, EDP 369)	1,815,069.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDI No.
1000 - Certificated Salaries	712,772.00	301	0.00	303	712,772.00	305	0.00		307	712,772.00	309
2000 - Classified Salaries	472,434.00	311	26,300.00	313	446,134.00	315	0.00		317	446,134.00	319
3000 - Employee Benefits	499,903.00	321	2,693.00	323	497,210.00	325	0.00		327	497,210.00	329
4000 - Books, Supplies Equip Replace (6500)	69,891.00	331	6,193.00	333	63,698.00	335	0.00		337	63,698.00	339
5000 - Services & 7300 - Indirect Costs	377,619.00	341	0.00	343	377,619.00	345	78,079.00		347	299,540.00	349
TOTAL					2,097,433.00	365			TOTAL	2,019,354.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	ED No.
1	Teacher Salaries as Per EC 41011	1100	379
2	Salaries of Instructional Aides Per EC 41011	2100	380
3	STRS	3101 & 3102	381
4	PERS	3201 & 3202	382
5	OASDI - Regular, Medicare and Alternative	3301 & 3302	383
6	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	384
7	Unemployment Insurance	3501 & 3502	385
8	Workers' Compensation Insurance	3601 & 3602	386
9	OPEB, Active Employees (EC 41372)	3751 & 3752	387
10	Other Benefits (EC 22310)	3901 & 3902	388
11	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		389
12	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		390
13a	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		391
13b	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		392
14	TOTAL SALARIES AND BENEFITS		393
15	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		394
16	District is exempt from EC 41372 because it meets the provisions of EC 41374 (if exempt, enter 'X')		395

PART III: DEFICIENCY AMOUNT

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

1	Minimum percentage required (60% elementary, 55% unified, 50% high)	exempt
2	Percentage spent by this district (Part II, Line 15)	37.25%
3	Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	2,019,354.00
5	Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	1,513,605.00	214,321.00	1,727,926.00	0.00	0.00	1,727,926.00	0.00
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	1,513,605.00	214,321.00	1,727,926.00	0.00	0.00	1,727,926.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	2,164,934.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	364,828.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	1,858.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	29,539.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	148,304.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				179,701.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	44,633.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,665,038.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		93.67
B. Expenditures per ADA (Line I.E divided by Line II.A)		17,775.57
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,845,893.13	20,759.03
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	1,845,893.13	20,759.03
B. Required effort (Line A.2 times 90%)	1,661,303.82	18,683.13
C. Current year expenditures (Line I.E and Line II.B)	1,665,038.00	17,775.57
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	907.56
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	4.86%

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 72,908.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,124,774.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1, zero if negative) (See Part III, Lines A5 and A6) 6.48%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	107,937.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,500.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	22,854.38
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	134,291.38
9. Carry-Forward Adjustment (Part IV, Line F)	(26,877.77)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	107,413.61

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	904,479.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	252,063.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	63,616.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,858.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	65,497.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	12,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	329,836.62
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	100.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	10,000.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	78,000.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	1,717,449.62

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B19) 7.82%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B19) 6.25%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	134,291.38
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(139,701.03)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (1.25%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (1.25%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.36%) times Part III, Line B19); zero if positive	(26,877.77)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(26,877.77)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.25%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-13,438.89) is applied to the current year calculation and the remainder (\$-13,438.88) is deferred to one or more future years:	7.04%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-8,959.26) is applied to the current year calculation and the remainder (\$-17,918.51) is deferred to one or more future years:	7.30%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(26,877.77)

Approved indirect cost rate: 1.25%
Highest rate used in any program: 7.36%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	54,276.00	1,721.00	3.17%
01	3182	42,722.00	208.00	0.49%
01	3310	49,853.00	623.00	1.25%
01	4035	13,420.00	167.00	1.24%
01	4126	1,473.00	18.00	1.22%
01	4127	9,877.00	123.00	1.25%
01	5370	4,889.00	61.00	1.25%
01	6010	5,354.00	394.00	7.36%
01	6500	53,500.00	3,289.00	6.15%
01	6512	19,772.00	247.00	1.25%
01	6650	1,790.00	22.00	1.23%
13	5310	116,300.00	1,125.00	0.97%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	64,120.00		15,228.00	79,348.00
2. State Lottery Revenue	8560	13,936.00		4,552.00	18,488.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		78,056.00	0.00	19,780.00	97,836.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	0.00	0.00	0.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	78,056.00	0.00	19,780.00	97,836.00
D. COMMENTS:					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24 60 of the Budget Act

*Pursuant to Government Code Section 8880 4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness

Twin Ridges Elementary School District
2021/2022 Adopted Budget, Multi-Year Projections

RC	Program Name	Object	2020/2021 Revision #3	2021/2022 Adopted	2022/2023 Projected	2023/2024 Projected
Unrestricted						
0000	LCFF Funding-State Aid/Necessary Small School	8011	\$78,382	\$80,086	\$71,256	\$65,764
0000	LCFF Funding-Property Tax	8021-8095	\$1,233,958	\$1,255,827	\$1,280,944	\$1,306,562
0000	LCFF Funding-In-Lieu Transfer to Charter Schools	8096	\$0	-\$327,188	-\$335,293	-\$345,731
0000	Mandate Block Grant	8550	\$2,791	\$2,911	\$2,911	\$2,911
0000	Interest	8660	\$19,000	\$15,000	\$15,000	\$15,000
0000	Miscellaneous/Fees/Book Fair	8699	\$1,500	\$5,000	\$5,000	\$5,000
0000	ERATE Telecom Reimbursements	8699	\$20,000	\$20,000	\$20,000	\$20,000
0100	LCFF Supplemental/Concentration	8011	\$241,454	\$239,750	\$248,580	\$254,072
0808	Other Miscellaneous (Reimbursable)	8699	\$0	\$0	\$0	\$0
1100	Lottery	8560	\$13,936	\$13,911	\$13,911	\$13,911
1400	LCFF-Education Protection Account (EPA)	8012	\$17,790	\$17,758	\$17,758	\$17,758
Total Unrestricted			\$1,628,811	\$1,323,055	\$1,340,067	\$1,355,247
Federal						
3010	Title I	8290	\$149,877	\$82,996	\$82,996	\$82,996
3182	Comprehensive School Improvement (carryover)	8290	\$42,930	\$0	\$0	\$0
3210	CARES Act, Emergency Relief Fund (ESSER I)	8290	\$64,338	\$0	\$0	\$0
3212	CRRSA Act, Emergency Relief Fund (ESSER II)	8290	\$465,636	\$0	\$0	\$0
3213	ARP Act, Emergency Relief Fund (ESSER III)	8290	\$849,822	\$0	\$0	\$0
3214	ARP Act, Emergency Relief Fund (ESSER III), IPI	8290	\$212,455	\$0	\$0	\$0
3215	CARES Act, Learning Loss Mitigation (LLM, GEER)	8290	\$9,200	\$0	\$0	\$0
3220	CARES Act, Learning Loss Mitigation (LLM, CRF)	8290	\$111,259	\$0	\$0	\$0
3310	Special Education, IDEA	8181	\$26,363	\$26,363	\$26,363	\$26,363
3327	Special Education, Federal Mental Health	8181	\$0	\$1,801	\$1,801	\$1,801
4035	Title II	8290	\$13,587	\$13,587	\$13,587	\$13,587
4126	Title V, RLI	8290	\$1,491	\$1,491	\$1,491	\$1,491
4127	Title IV	8290	\$10,000	\$10,000	\$10,000	\$10,000
5370	Fresh Fruit & Vegetable Program	8220	\$4,950	\$4,950	\$4,950	\$4,950
5630	Homeless Education	8290	\$600	\$600	\$600	\$600
Total Federal			\$1,962,508	\$1,417,788	\$1,417,788	\$1,417,788

RC	Program Name	Object	2020/21 Revision #1	2020/21 Revision #2	2021/22 Projected	2022/23 Projected
State						
6010	After School Programs	8590	\$31,961	\$31,961	\$31,961	\$31,961
6300	Lottery - Instructional Materials	8560	\$4,552	\$4,544	\$4,544	\$4,544
6546	Special Education, Mental Health	8590	\$5,058	\$10,130	\$10,130	\$10,130
6650	Tobacco Use Prevention Education (TUPE)	8590	\$1,812	\$1,812	\$1,812	\$1,812
7420	CARES Act, Learning Loss Mitigation (LLM, Prop 98)	8590	\$10,084	\$0	\$0	\$0
7422	AB86, In-Person Instruction (IPI)	8590	\$0	\$37,702	\$0	\$0
7425	AB86, Expanded Learning Opportunities (ELO)	8590	\$78,472	\$0	\$0	\$0
7426	AB86, Expanded Learning Opportunities (ELO), Para's	8590	\$7,941	\$0	\$0	\$0
7690	STRS On-Behalf	8590	\$70,041	\$70,041	\$70,041	\$70,041
Total State			\$209,921	\$156,190	\$118,488	\$118,488
Local						
6010	After School Programs	8699	\$0	\$0	\$0	\$0
6500	Special Education, Local	8792	\$104,501	\$56,341	\$56,341	\$56,341
90xx	Local Restricted, Sports/Garden/Wellness/Cafeteria	8699	\$4,000	\$4,000	\$4,000	\$4,000
Total Local			\$108,501	\$60,341	\$60,341	\$60,341
Total Revenue			\$3,909,741	\$1,681,374	\$1,660,684	\$1,675,865

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols C-A/A) (B)	2022-23 Projection (C)	% Change (Cols E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A REVENUES AND OTHER FINANCING SOURCES						
1 LCF/Revenue Limit Sources	8010-8099	1,266,233.00	1.31%	1,283,245.00	1.18%	1,298,425.00
2 Federal Revenues	8100-8299	141,788.00	0.00%	141,788.00	0.00%	141,788.00
3 Other State Revenues	8300-8599	173,012.00	-21.79%	135,310.00	0.00%	135,310.00
4 Other Local Revenues	8600-8799	160,341.00	0.00%	160,341.00	0.00%	160,341.00
5 Other Financing Sources						
a Transfers In	8900-8929	229,196.00	166.02%	609,697.00	4.72%	638,485.00
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)		1,910,570.00	18.83%	2,270,381.00	1.94%	2,314,349.00
B EXPENDITURES AND OTHER FINANCING USES						
1 Certificated Salaries						
a Base Salaries				712,772.00		734,725.00
b Step & Column Adjustment				21,953.00		10,928.00
c Cost-of-Living Adjustment				0.00		0.00
d Other Adjustments				0.00		0.00
e Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	712,772.00	3.08%	734,725.00	1.49%	745,653.00
2 Classified Salaries						
a Base Salaries				172,434.00		489,111.00
b Step & Column Adjustment				16,677.00		8,497.00
c Cost-of-Living Adjustment				0.00		0.00
d Other Adjustments				0.00		0.00
e Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	172,434.00	3.53%	489,111.00	1.74%	497,608.00
3 Employee Benefits	3000-3999	499,903.00	14.89%	574,325.00	1.74%	584,326.00
4 Books and Supplies	4000-4999	69,891.00	0.58%	70,299.00	0.59%	70,715.00
5 Services and Other Operating Expenditures	5000-5999	897,086.00	2.00%	405,028.00	2.00%	413,128.00
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	217,000.00	5.00%	227,850.00	5.00%	239,243.00
8 Other Outgo - Transfers of Indirect Costs	7300-7399	(19,467.00)	2.74%	(20,000.00)	0.00%	(20,000.00)
9 Other Financing Uses						
a Transfers Out	7600-7629	104,763.00	-37.96%	65,000.00	0.00%	65,000.00
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)		2,151,382.00	3.75%	2,546,338.00	1.94%	2,595,673.00
C NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(543,812.00)		(275,957.00)		(281,324.00)
D FUND BALANCE						
1 Net Beginning Fund Balance (Form 01, line F1c)		2,669,115.00		2,125,303.00		1,849,346.00
2 Ending Fund Balance (Sum lines C and D1)		2,125,303.00		1,849,346.00		1,568,022.00
3 Components of Ending Fund Balance						
a Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b Restricted	9740	1,521,726.00		1,255,769.00		994,445.00
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	460,124.00		381,948.00		389,352.00
e Unassigned/Unappropriated						
1 Reserve for Economic Uncertainties	9789	122,719.00		127,316.00		129,784.00
2 Unassigned/Unappropriated	9790	17,734.00		81,313.00		51,441.00
f Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,125,303.00		1,849,346.00		1,568,022.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols C-A/A) (B)	2022-23 Projection (C)	% Change (Cols E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	122,719.00		127,316.00		129,784.00
c. Unassigned/Unappropriated	9790	17,734.00		91,313.00		81,441.00
d. Negative Restricted Finding Balances (Negative resources 2000-9999)	9792			(10,000.00)		(30,000.00)
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)		140,453.00		208,629.00		181,225.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3g)		5.72%		8.19%		6.98%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPAs:						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3400, 6500-6540 and 6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
2. District ADA		0.00		0.00		0.00
Used to determine the reserve standard percentage level on line F3g (Col. A: Four A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
3. Calculating the Reserves		79.20		79.20		79.20
a. Expenditures and Other Financing Uses (Line B11)						
b. Plus Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		2,454,382.00		2,546,338.00		2,595,673.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		0.00		0.00		0.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2,454,382.00		2,546,338.00		2,595,673.00
e. Reserve Standard - By Percent (Line F3c times F3d)		5%		5%		5%
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		122,719.10		127,316.90		129,783.65
g. Reserve Standard (Greater of Line F3e or F3f)		71,000.00		71,000.00		71,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		122,719.10		127,316.90		129,783.65
		YES		YES		YES

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols C-A/A) (B)	2022-23 Projection (C)	% Change (Cols F-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A REVENUES AND OTHER FINANCING SOURCES						
1	LCFF/Revenue Limit Sources	8010-8099	1.31%	1,283,245 00	1.18%	1,298,425 00
2	Federal Revenues	8100-8299	0.00%	0 00	0.00%	0 00
3	Other State Revenues	8300-8599	0.00%	16,822 00	0.00%	16,822 00
4	Other Local Revenues	8600-8799	0.00%	-40,000 00	0.00%	10,000 00
5	Other Financing Sources					
a	Transfers In	8900-8929	166.02%	609,697 00	4.72%	638,485 00
b	Other Sources	8930-8979	0.00%	0 00	0.00%	0 00
c	Contributions	8980-8999	3.54%	(449,000 00)	3.41%	(455,000 00)
6	Total (Sum lines A1 thru A5c)		33.93%	1,509,764 00	1.92%	1,538,732 00
B EXPENDITURES AND OTHER FINANCING USES						
1	Certificated Salaries					
a	Base Salaries			488,109 00		507,571 00
b	Step & Column Adjustment			19,162 00		10,134 00
c	Cost-of-Living Adjustment			0 00		0 00
d	Other Adjustments			0 00		0 00
e	Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3.99%	507,571 00	2.00%	517,705 00
2	Classified Salaries					
a	Base Salaries			279,234 00		283,385 00
b	Step & Column Adjustment			-4,151 00		5,392 00
c	Cost-of-Living Adjustment			0 00		0 00
d	Other Adjustments			0 00		0 00
e	Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1.49%	283,385 00	1.90%	288,777 00
3	Employee Benefits	3000-3999	16.34%	324,211 00	2.18%	331,274 00
4	Books and Supplies	4000-4999	0.00%	49,500 00	0.00%	49,500 00
5	Services and Other Operating Expenditures	5000-5999	2.00%	318,957 00	2.00%	325,336 00
6	Capital Outlay	6000-6999	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
8	Other Outgo - Transfers of Indirect Costs	7300-7399	-50.11%	(38,860 00)	0.00%	(38,860 00)
9	Other Financing Uses					
a	Transfers Out	7600-7629	-37.96%	65,000 00	0.00%	65,000 00
b	Other Uses	7630-7699	0.00%	0 00	0.00%	0 00
10	Other Adjustments (Explain in Section F below)					
11	Total (Sum lines B1 thru B10)		5.20%	1,509,764 00	1.92%	1,538,732 00
C NET INCREASE (DECREASE) IN FUND BALANCE:						
(Line A6 minus line B11)				0 00		0 00
D FUND BALANCE:						
1	Net Beginning Fund Balance (Form 01, line F1e)			603,577 00		603,577 00
2	Ending Fund Balance (Sum lines C and D1)			603,577 00		603,577 00
3	Components of Ending Fund Balance					
a	Nonspendable	9710-9719		3,000 00		3,000 00
b	Restricted	9740				
c	Committed					
1	Stabilization Arrangements	9750		0 00		0 00
2	Other Commitments	9760		0 00		0 00
d	Assigned	9780		381,948 00		389,352 00
e	Unassigned/Unappropriated					
1	Reserve for Economic Uncertainties	9789		127,316 00		129,784 00
2	Unassigned/Unappropriated	9790		91,313 00		81,441 00
f	Total Components of Ending Fund Balance			603,577 00		603,577 00
(Line D3f must agree with line D2)						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols C-A/A) (B)	2022-23 Projection (C)	% Change (Cols B-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	122,719.00		127,316.00		129,784.00
c. Unassigned/Unappropriated	9790	17,734.00		91,313.00		81,441.00
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		140,453.00		218,629.00		211,225.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols C-A/A) (B)	2022-23 Projection (C)	% Change (Cols E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1	LCFF/Revenue Limit Sources	8010-8099	0.00%	0.00	0.00%	0.00
2	Federal Revenues	8100-8299	0.00%	141,788.00	0.00%	141,788.00
3	Other State Revenues	8300-8599	-21.11%	118,488.00	0.00%	118,488.00
4	Other Local Revenues	8600-8799	0.00%	60,341.00	0.00%	60,341.00
5	Other Financing Sources					
a	Transfers In	8900-8929	0.00%	0.00	0.00%	0.00
b	Other Sources	8930-8979	0.00%	0.00	0.00%	0.00
c	Contributions	8980-8999	3.54%	440,000.00	3.41%	455,000.00
6	Total (Sum lines A1 thru A5c)		-2.89%	760,617.00	1.97%	775,617.00
B. EXPENDITURES AND OTHER FINANCING USES						
1	Certificated Salaries					
a	Base Salaries			224,663.00		227,154.00
b	Step & Column Adjustment			2,491.00		794.00
c	Cost-of-Living Adjustment			0.00		0.00
d	Other Adjustments			0.00		0.00
e	Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1.11%	227,154.00	0.35%	227,948.00
2	Classified Salaries					
a	Base Salaries			193,200.00		205,726.00
b	Step & Column Adjustment			12,526.00		3,105.00
c	Cost-of-Living Adjustment			0.00		0.00
d	Other Adjustments			0.00		0.00
e	Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6.48%	205,726.00	1.51%	208,831.00
3	Employee Benefits	3000-3999	13.05%	250,114.00	1.17%	253,052.00
4	Books and Supplies	4000-4999	2.00%	20,799.00	2.00%	21,215.00
5	Services and Other Operating Expenditures	5000-5999	2.00%	86,071.00	2.00%	87,792.00
6	Capital Outlay	6000-6999	0.00%	0.00	0.00%	0.00
7	Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5.00%	237,850.00	5.00%	239,243.00
8	Other Outgo - Transfers of Indirect Costs	7300-7399	-67.72%	18,860.00	0.00%	18,860.00
9	Other Financing Uses					
a	Transfers Out	7600-7629	0.00%	0.00	0.00%	0.00
b	Other Uses	7630-7699	0.00%	0.00	0.00%	0.00
10	Other Adjustments (Explain in Section P below)					
11	Total (Sum lines B1 thru B10)		1.69%	1,036,574.00	1.96%	1,056,941.00
C. NET INCREASE (DECREASE) IN FUND BALANCE:						
(Line A6 minus line B11)						
				(275,957.00)		(281,324.00)
D. FUND BALANCE						
1	Net Beginning Fund Balance (Form 01, line F1e)			1,521,726.00		1,245,769.00
2	Ending Fund Balance (Sum lines C and D1)			1,245,769.00		964,445.00
3	Components of Ending Fund Balance					
a	Nonspendable	9710-9719		0.00		0.00
b	Restricted	9740		1,255,769.00		994,445.00
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		(10,000.00)		(30,000.00)
f	Total Components of Ending Fund Balance					
(Line D3f must agree with line D2)				1,245,769.00		964,445.00

Description	Object Codes	2021-22 Budget (Form 61) (A)	% Change (Cols C-A/A) (B)	2022-23 Projection (C)	% Change (Cols E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7829	Due From Other Funds 9310	Due To Other Funds 9810
	Transfers In 5780	Transfers Out 5750	Transfers In 7380	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(1,125.00)				
Other Sources/Uses Detail					0.00	149,304.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	1,125.00	0.00				
Other Sources/Uses Detail					65,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUBLIC TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR PROGRAMS WITH BUDGETS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 DAILY FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					74,036.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail						1,332.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 BENT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
54 TAX OVERTRIE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7800-7829	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 8700	Transfers Out 6750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
62 CHARTER SCHOOLS ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
66 WAREHOUSE REVOLVING FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND							0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND							0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	1,125.00	(1,125.00)	149,036.00	149,036.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7829	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail								
Other Sources/Uses Detail	0.00	0.00	0.00	(19,467.00)				
Fund Reconciliation					229,196.00	104,763.00		
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail			9,007.00	0.00				
Fund Reconciliation					39,763.00	0.00		
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	9,500.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					65,000.00	0.00		
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	229,196.00		
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
44 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
54 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								

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

Description	Direct Costs		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7800-7829	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 6750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
64 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00		
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00			
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	19,467.00	(19,467.00)	333,959.00	333,959.00		

Twin Ridges Elementary School District

ESTIMATED Expenditures through: June 30, 2022

For Fund 01, Resource 1400 Education Protection Account - Estimated Fiscal Year 2020-2021

Description	Object Codes	Amount
AMOUNT AVAILABLE FOR THIS FISCAL YEAR		
Adjusted Beginning Fund Balance	9791-9795	0.00
Local Control Funding Formula Sources	8010-8099	17,758.00
Federal Revenue	8100-8299	0.00
Other State Revenue	8300-8599	0.00
Other Local Revenue	8600-8799	0.00
All Other Financing Sources and Contributions	8900-8999	0.00
Deferred Revenue	9650	0.00
TOTAL AVAILABLE		17,758.00
EXPENDITURES AND OTHER FINANCING USES		
(Objects 1000-7999)		
	Function Codes	
Instruction	1000-1999	17,758.00
Instruction-Related Services		
Instructional Supervision and Administration	2100-2150	0.00
AU of a Multidistrict SELPA	2200	0.00
Instructional Library, Media, and Technology	2420	0.00
Other Instructional Resources	2490-2495	0.00
School Administration	2700	0.00
Pupil Services		
Guidance and Counseling Services	3110	0.00
Psychological Services	3120	0.00
Attendance and Social Work Services	3130	0.00
Health Services	3140	0.00
Speech Pathology and Audiology Services	3150	0.00
Pupil Testing Services	3160	0.00
Pupil Transportation	3600	0.00
Food Services	3700	0.00
Other Pupil Services	3900	0.00
Ancillary Services	4000-4999	0.00
Community Services	5000-5999	0.00
Enterprise	6000-6999	0.00
General Administration	7000-7999	0.00
Plant Services	8000-8999	0.00
Other Outgo	9000-9999	0.00
TOTAL EXPENDITURES AND OTHER FINANCING USES		17,758.00
BALANCE (Total Available minus Total Expenditures and Other Financing Uses)		0.00

Proposition 30 (EPA) included two temporary tax increases, Proposition 55 extended part B of this increase:

- A. 25% increase in the sales and use tax for four years: 2013 through 2016
- B. An increase in the income tax rate for taxable incomes of over \$250,000

The revenues from these tax increases are deposited into the EPA and the funds are released to K-14 school agencies.

EPA funds are not additional funds for local school agencies. Rather, the EPA is another source of general purpose funds-similar to property taxes-that offsets what would otherwise have been distributed to school agencies as state aid apportionments.

The following requirements are related to EPA funding:

- 1) Each year local school agencies are required to discuss the plan to spend EPA funds in a public meeting of the governing board and the funds cannot be used for any administrative costs.
- 2) Each local school agency is required to post on its website a report of the amount of EPA funds received for the year and how the funds were used.

NOTE: Our external audit firm is required to verify EPA funds were used appropriately in accordance with the requirements of Proposition 30

PRESCHOOL SALARY SCHEDULE

DIRECTOR				
1	A	\$ 27.00	\$ 26.00	\$ 25.00
2	A	\$ 28.35	\$ 27.30	\$ 26.25
3	A	\$ 29.76	\$ 28.66	\$ 27.56
4	A	\$ 31.24	\$ 30.09	\$ 28.93
5	A	\$ 32.80	\$ 31.59	\$ 30.37
6	A	\$ 34.44	\$ 33.16	\$ 31.88
7	A	\$ 36.16	\$ 34.81	\$ 33.47
SITE SUPERVISOR (AA Degree + 24 ECE++)				
1	A	\$ 25.00	\$ 24.00	\$ 23.00
2	A	\$ 26.25	\$ 25.20	\$ 24.15
3	A	\$ 27.56	\$ 26.46	\$ 25.35
4	A	\$ 28.93	\$ 27.78	\$ 26.61
5	A	\$ 30.37	\$ 29.16	\$ 27.94
6	A	\$ 31.88	\$ 30.61	\$ 29.33
7	A	\$ 33.47	\$ 32.14	\$ 30.79
TEACHER (24 ECE Units)				
1	A	\$ 23.00	\$ 22.00	\$ 21.00
2	A	\$ 24.15	\$ 23.10	\$ 22.05
3	A	\$ 25.35	\$ 24.25	\$ 23.15
4	A	\$ 26.61	\$ 25.46	\$ 24.30
5	A	\$ 27.94	\$ 26.73	\$ 25.51
ASSOCIATE TEACHER (12 ECE Units)				
1	A	\$ 20.00	\$ 19.00	\$ 18.00
2	A	\$ 21.00	\$ 19.95	\$ 18.90
3	A	\$ 22.05	\$ 20.94	\$ 19.84
4	A	\$ 23.15	\$ 21.98	\$ 20.83
5	A	\$ 24.30	\$ 23.07	\$ 21.87
ASSISTANT TEACHER (6 ECE Units)				
1	A	\$ 18.00	\$ 17.00	\$ 16.00
2	A	\$ 18.90	\$ 17.85	\$ 16.80
3	A	\$ 19.84	\$ 18.74	\$ 17.64
4	A	\$ 20.83	\$ 19.67	\$ 18.52
5	A	\$ 21.87	\$ 20.65	\$ 19.44
PRESCHOOL AIDE				
1	A	\$ 16.00	\$ 15.00	
2	A	\$ 16.80	\$ 15.75	
3	A	\$ 17.64	\$ 16.53	
4	A	\$ 18.52	\$ 17.35	
5	A	\$ 19.44	\$ 18.21	

School Bell Schedule for 21-22 and 22-23

Grizzly Hill M/Tu/Th/Fr

8:30	School Begins
10:00 - 10:15	Recess
11:45 - 12:15	Lunch and Recess
3:00	Dismissal
3:00 - 6:00	ASES Program open

Grizzly Hill Wednesday and other Minimum Days

8:30	School Begins
10:00 - 10:10	Recess (short)
11:45 - 12:15	Lunch and Recess
1:30	Dismissal
1:30 - 6:00	ASES Program open

Washington School M/Tu/Th/Fr

8:30	School Begins
10:00 - 10:15	Recess
11:45 - 12:15	Lunch and Recess
3:00	Dismissal

Washington School Wednesday and other Minimum Days

8:30	School Begins
10:00 - 10:10	Recess (short)
11:45 - 12:15	Lunch and Recess
1:30	Dismissal

Oak Tree Preschool

M/W/F Group	8:30 - 12:30
Tu/Th Group	8:30 - 11:30

Total daily minutes on a M/TU/TH/FR is:

- **345 (390 - 30 for lunch - 15 for recess)**

Total minutes on a W is:

- **240 (300 - 30 for lunch - 10 for recess)**

Total M/Tu/Th/Fr days in the year: 139 (x 345) is 47,955 minutes

Total minimum days per year: 51 (x 240) is 12,240 minutes

Total offered minutes: 60,195 minutes offered per year



Twin Ridges Elementary School District
Melissa Madigan, Superintendent

16661 Old Mill Rd.
Nevada City, CA 95959

(530) 265-9052
FAX (530) 265-3049

The Twin Ridges Elementary School District
Employment Contract
Superintendent/Principal

This agreement is hereby made and entered into on the date fully executed below, by and between the Governing Board (“Board”) of the Twin Ridges Elementary School District (“District”) and Melissa Madigan (“Superintendent/Principal”), as Superintendent/Principal, subject to the following terms and conditions.

1. **Employment:** The Board hereby agrees to employ Melissa Madigan as Superintendent/Principal for the District.
2. **Term:** Subject to the provisions of Education Code Section 35031, the term of this agreement shall be three (3) years beginning July 1, 2020 and ending June 30, 2023 unless terminated earlier pursuant to the terms herein, or extended longer by mutual agreement as provided herein.
3. **Salary:** From July 1, 2021 to June 30, 2022, the Superintendent’s salary shall be \$141,720 per annum, payable in twelve (12) equal installments on the last working day of each month commencing July 1. From July 1, 2022 to June 30, 2023, the Superintendent’s salary shall be \$148, 806 per annum, payable in twelve (12) equal installments on the last working day of each month commencing July 1.
4. **Duties and Responsibilities:** The Superintendent/Principal shall be the Chief Executive Officer of the District, shall have the authority of Superintendent as prescribed by the laws of the State of California, and shall have charge of the administration of the District, under direction of the Board, and in accordance with the laws, rules, policies, and regulations set forth above. The Superintendent/Principal will also serve as Secretary to the Board. The Superintendent/Principal agrees to devote his/her full attention and highest professional ability to employment under this Agreement. This position is exempt from overtime laws.
5. **Work Year:** The Superintendent/Principal shall work a total of 220 days per year.
6. **Board-Superintendent Working Relationship:**

- 6.1 The Superintendent/Principal will work with the Board in developing and maintaining a spirit of cooperation and team work in which the Board will accept responsibility for formulating and adopting policy and for taking action on matters which by law require Board action. Administrative responsibility and commensurate authority for administering the District will be delegated by the Board to the Superintendent/Principal.
- 6.2 The Board shall hold the Superintendent Principal accountable to manage the District consistent with approved policy which establishes the Board's expectations and what it expects the District to accomplish. It is through Board policy and official/lawful Board action that the Board gives direction to the Superintendent/Principal.
- 6.3 The Superintendent/Principal will be held responsible for maintaining District Programs and services, and for managing the District to meet the Board's expected outcomes, including the provision of data from which the Board can evaluate the District's achievement. Thus, the Board, by exercising its governance and policy-making role, can be assured that it determines what it is the District should accomplish and whether, in fact, it is accomplishing it.
7. **Benefits:** The Superintendent/Principal shall be entitled to all fringe benefits which are granted the District's certificated employees, including but not limited to, health benefits, sick and accident or injury leaves. The Superintendent/Principal is entitled to one (1) day of sick leave per month and earned sick leave shall be cumulative in accordance with applicable policies for certificated management employees in the District. The district shall also provide \$58.33 per month for business use of personal cell phone (Retroactive to October 9, 2019). Opting out of medical benefits shall result in a \$6,400 annual District contribution to be used for a Health Savings Account (HSA) deposit.
8. **Reimbursements for Expenses:** The Superintendent/Principal shall be reimbursed by the District for all reasonable and necessary expenses incurred on behalf of the District, upon submission of expense voucher or monthly claim form.
9. **Professional Meetings:** The Superintendent/Principal is encouraged to attend appropriate professional meetings at the local and State level. The District shall pay the reasonable and necessary expenses for attendance at such meetings. The Superintendent/Principal shall periodically report to the Board on her attendance at such meetings.
10. **Evaluation:** The Board shall devote a portion of at least one (1) meeting annually to a discussion of the performance and working relationship between the Superintendent/Principal and the Board. Such evaluation shall be in writing. Evaluation criteria shall be provided by the Board and shall be directly related to established goals and the Superintendent/Principal's position description. The Superintendent/Principal shall advise the Board in developing evaluation criteria. The evaluation shall be conducted in closed session. After reviewing the performance of the

Superintendent/Principal, based upon the agreed upon goals and objectives, the Board shall notify the Superintendent/Principal in writing whether the Superintendent/Principal has performed, in the Board's judgment, satisfactorily or unsatisfactorily.

If the Board concludes that the Superintendent/Principal's performance is unsatisfactory, the Board shall identify, in writing, the specific areas where improvement is required, provide written recommendations for improvement, and notify the Superintendent/Principal that another evaluation will be conducted within six (6) months. Such written recommendations and specifications for improvement shall be provided within thirty (30) days of the date of the evaluation. The Superintendent/Principal shall have the right to make a written response to the evaluation, which shall become a permanent attachment to the evaluation in the Superintendent/Principal's personnel file. Within thirty (30) days of the delivery of the written evaluation to the Superintendent/Principal, the Board shall meet with the Superintendent/Principal, the Board shall meet with the Superintendent/Principal to discuss the evaluation.

11. Amendments of or Options to Terminate the Contract:

- 11.1 Amendment by Mutual Agreement of the Parties: This Agreement may be amended from time to time by mutual consent of the Superintendent/Principal and the Board, provided such agreements are preceded by reasonable advance notice and such agreements are reduced to writing and signed by both parties.
- 11.2 Notice of Non-Reelection: In the event the Board determines not to reelect or reemploy the Superintendent/Principal upon the expiration of the Employment Agreement, the Board shall give written notice by February 1st, prior to the expiration of this Agreement. The Board and Superintendent/Principal agree that this shall satisfy the notice requirement of Education Code Section 35031.
- 11.3 Termination Without Cause: Notwithstanding any other provision of this Agreement, the Board may without Cause, and for any reason, terminate the Superintendent/Principal upon sixty (60) days prior written notice. If the Board elects to terminate the Superintendent/Principal's contract without cause, the Board and the Superintendent/Principal agree that the reasonable amount of the damages to the Superintendent/Principal as a result of the Board decision shall be twelve (12) months of salary if the termination occurs within the dates of the contract (July 1, 2020 to June 30, 2023). The Superintendent/Principal shall be entitled to receive this payment from the Board within thirty (30) days of the effective date of the Superintendent/Principal's termination. The parties further agree that this sum constitutes liquidated damages in recognition of the extreme difficulty of determining actual damages to the Superintendent/Principal resulting from the contract's termination without cause.
- 11.4 Termination for Cause: The Agreement and all of the Superintendent/Principal's rights as a District employee may be terminated by the Board at any time for, but not limited to, breach of contract and any grounds enumerated in Education Code

Sections 44932 or 44933. The Board shall provide a written statement of the grounds for termination to the Superintendent/Principal. Except in cases of criminal or gross misconduct, the Board shall not act to terminate this Agreement pursuant to this paragraph until the Superintendent/Principal has been given at least thirty (30) days advanced notice to meet with the Board to respond to the charges. The Board reserves the right to decide whether the Superintendent/Principal shall remain on duty or be placed on paid administrative leave pending the Board meeting in which the Superintendent/Principal responds to the charges. The Superintendent/Principal is entitled, at his own expense, to be represented by legal counsel in any such proceedings. Should the Board nevertheless find that adequate cause exists following the Superintendent/Principal's response to the Board, the Board shall terminate the Agreement effective thirty (30) days following the meeting. The conference with the Board shall be the Superintendent/Principal's exclusive right to any hearing before the Board as otherwise required by law.

12. **General Provisions:** This Agreement is subject to all applicable laws of the State of California, to the rules and regulations of the State Board of Education, and to the lawful rules and regulations of the Governing Board of the Twin Ridges Elementary School District.
13. **Indemnity:** In accordance with the provisions of Government Code Sections 825 and 995, the District shall defend the Superintendent/Principal from any and all claims, suits, actions, and legal proceedings brought against the Superintendent/Principal in her individual capacity, or official capacity as an agent and employee of the District, provided that the incident giving rise to any such demand, claim, suit, action, or legal proceeding arose while the Superintendent/Principal was acting within the scope of employment. Unless there is a finding of criminal action, actual fraud, corruption or actual malice, the District shall hold harmless and indemnify the Superintendent/Principal from any and all demands, claims, suits, actions and legal proceedings brought against the Superintendent/Principal in his individual capacity or official capacity as an agent and employee of the District, provided that the incident giving rise to any such demand, claim, suit, action, or legal proceeding arose while the Superintendent/Principal was acting within the scope of her employment. Such indemnification and hold harmless shall be for any and all claims arising out of or related to this contract and its provisions, duties, and responsibilities of the Superintendent/Principal's job performance, including any extensions of this Agreement.
14. **Credentials:** The Superintendent/Principal hereby certifies that she holds legal and valid administrative credential(s) which she shall maintain in effect throughout the life of the agreement, and that she meets the qualifications of Education Code Section 35028.

15. **Savings Clause:** If any provisions of this Agreement are held to be contrary to law by final legislative act or a court of competent jurisdiction, inclusive of appeals, if any, such provisions will be continued in full force and effect.
16. **Complete Agreement:** This contract is the full and complete agreement between the parties hereto, and it can be changed or modified only in writing, signed by all parties or their successors in interest to this agreement.

In witness herein, we affix our signatures to this agreement as the full and complete understanding of the relationship between the parties hereto.

I hereby accept this offer of employment and agree to comply with conditions thereof.

06/24/2021

Melissa Madigan
Superintendent/Principal

Date

On Behalf of the Board of Trustees of the Twin Ridges Elementary School District:

06/24/2021

TRES D Board of Directors, President

Date

BOARD APPROVED:

Date: June 24, 2021



Twin Ridges Elementary School District

Melissa Madigan, Superintendent/Principal

16661 Old Mill Rd.
Nevada City, CA 95959

(530) 265-9052
FAX (530) 265-0349

June 24, 2021

The Twin Ridges Elementary School District (“District”) submits the following initial proposals for 2021-2022 successor negotiations concerning modifications to the collective bargaining agreement with the California School Employees Association, Chapter #744 (“CSEA”).

Article 2 – Recognition

The District intends to propose modifications and updates to Article 2.

Article 3 – Definitions/Glossary of Terms

The District intends to propose modifications and updates to Article 3.

Article 4 – Negotiation Procedures

The District intends to propose modifications and updates to Article 4.

Article 5 – District Rights

The District intends to propose modifications and updates to Article 5.

Article 6 – Association Rights

The District intends to propose modifications and updates to Article 6.

Article 7 – Maintenance of Benefits

The District intends to propose modifications and updates to, and possible elimination of, Article 7.

Article 8 – Grievance Procedure

The District intends to propose modifications and updates to Article 8.

Article 9 – Personnel Files

The District intends to propose modifications and updates to Article 9.

Article 10 – Salaries

The District intends to propose modifications and updates to Article 10.

Article 11 – Leaves

The District intends to propose modifications and updates to Article 11.

Article 12 – Hours

The District intends to propose modifications and updates to Article 12.

Article 13 – Benefits

The District intends to propose modifications and updates to Article 13.

Article 14 – Evaluations

The District intends to propose modifications and updates to Article 14.

Article 15 – Discipline of Permanent Employees

The District intends to propose modifications and updates to Article 15.

Article 16 – Vacations & Holidays

The District intends to propose modifications and updates to Article 16.

Article 17 – Effect of Agreement

The District intends to propose modifications and updates to Article 17.

Article 18 – Savings Provision

The District intends to propose modifications and updates to Article 18, as well as possible elimination of Article 18.

Article 19 – Safety Conditions

The District intends to propose modifications and updates to Article 19.

Article 20 – Proposals

The District intends to propose modifications and updates to Article 20.

Article 21 – Duration

The District intends to propose modifications and updates to Article 21.

Article 22 – Employee Benefits

The District intends to propose modifications to the provisions of Article 22.

Appendix A:

The District intends to propose modifications and updates to Appendix A, as well as possible elimination of Appendix A.

Appendix B:

The District intends to propose modifications and updates to Appendix B, as well as possible elimination of Appendix B.

Appendix C:

The District intends to propose modifications and updates to Appendix C, as well as possible elimination of Appendix C.

This list is not exhaustive and the District reserves the right to make additional proposals as negotiations progress.

Additional subjects of meeting and negotiating arising after the presentation of this initial proposal shall be made public within 24 hours pursuant to Government Code section 3547(d).

RESOLUTION

_____ School District

Resolution Number _____

Resolution to Establish an Associate Student Body (ASB) Special Revenue Fund

On motion of Member _____, Seconded by Member _____, the following resolution is adopted:

WHEREAS, the California Department of Education has authorized school districts to establish a separate fund in accordance with the provision of Statement No. 84 of the Governmental Accounting Standards Board (GASB) for reporting non-fiduciary ASB activities; and

WHEREAS, the ASB activities within the _____ School District are considered governmental activities and should be reported in a governmental fund, either general fund or special revenue fund; and

WHEREAS, the California Department of Education added a new Special Revenue Fund (FUND 08) to its Standardized Account Code Structure (SACS) to account for non-fiduciary ASB activities;

THEREFORE, BE IT RESOLVED, that the Governing Board hereby authorizes the establishment of a special revenue fund to be known as the STUDENT ACTIVITY SPECIAL REVENUE FUND in accordance with California Department of Education guidelines.

PASSED AND ADOPTED by the Governing Board on _____ by the following vote:

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA)
) SS
COUNTY OF SAN DIEGO)

I, _____, Clerk/Secretary of the Governing Board, do hereby certify that the foregoing is a full, true and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date.