

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____ Date: _____
District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 08, 2021 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Patti Pomplin Telephone: 707-321-5849
Title: CBO E-mail: ppomplin@kashiaesd.org

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current 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 since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	X	
		• If yes, 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?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal 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 and current fiscal years?	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 or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current 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	
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	

2021-22 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	213,422.00	213,422.00	30,661.48	219,460.00	6,038.00	2.8%
2) Federal Revenue		8100-8299	106,797.00	119,522.00	(5,812.00)	119,522.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,000.00	8,000.00	616.71	8,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	105,941.00	99,087.00	73,515.30	99,087.00	0.00	0.0%
5) TOTAL, REVENUES			434,160.00	440,031.00	98,981.49	446,069.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	86,576.00	89,301.00	23,633.74	85,643.00	3,658.00	4.1%
2) Classified Salaries		2000-2999	44,786.00	56,445.00	10,096.60	56,445.00	0.00	0.0%
3) Employee Benefits		3000-3999	46,427.00	40,900.00	8,407.92	40,900.00	0.00	0.0%
4) Books and Supplies		4000-4999	19,575.00	20,531.00	5,596.09	20,531.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	210,101.00	212,515.00	53,257.36	212,515.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			407,465.00	419,692.00	100,991.71	416,034.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			26,695.00	20,339.00	(2,010.22)	30,035.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2021-22 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,695.00	20,339.00	(2,010.22)	30,035.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	388,138.00	430,964.00		430,964.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			388,138.00	430,964.00		430,964.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			388,138.00	430,964.00		430,964.00		
2) Ending Balance, June 30 (E + F1e)			414,833.00	451,303.00		460,999.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	71,000.00	71,000.00		71,000.00		
Unassigned/Unappropriated Amount		9790	343,833.00	380,303.00		389,999.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	213,422.00	213,422.00	30,661.48	219,460.00	6,038.00	2.8%
2) Federal Revenue		8100-8299	80,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,800.00	1,800.00	(40.58)	1,800.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	4,000.00	743.30	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			303,222.00	309,222.00	31,364.20	315,260.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	42,917.00	42,917.00	(1,828.67)	39,259.00	3,658.00	8.5%
2) Classified Salaries		2000-2999	26,700.00	26,700.00	5,220.00	26,700.00	0.00	0.0%
3) Employee Benefits		3000-3999	27,048.00	25,400.00	6,676.06	25,400.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,800.00	16,300.00	5,596.09	16,300.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	162,062.00	163,563.00	44,444.41	163,563.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			276,527.00	274,880.00	60,107.89	271,222.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			26,695.00	34,342.00	(28,743.69)	44,038.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			26,695.00	34,342.00	(28,743.69)	44,038.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	388,138.00	416,961.00		416,961.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			388,138.00	416,961.00		416,961.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			388,138.00	416,961.00		416,961.00		
2) Ending Balance, June 30 (E + F1e)			414,833.00	451,303.00		460,999.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	71,000.00	71,000.00		71,000.00		
Unassigned/Unappropriated Amount		9790	343,833.00	380,303.00		389,999.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,797.00	29,522.00	(5,812.00)	29,522.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,200.00	6,200.00	657.29	6,200.00	0.00	0.0%
4) Other Local Revenue		8600-8799	97,941.00	95,087.00	72,772.00	95,087.00	0.00	0.0%
5) TOTAL, REVENUES			130,938.00	130,809.00	67,617.29	130,809.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	43,659.00	46,384.00	25,462.41	46,384.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,086.00	29,745.00	4,876.60	29,745.00	0.00	0.0%
3) Employee Benefits		3000-3999	19,379.00	15,500.00	1,731.86	15,500.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,775.00	4,231.00	0.00	4,231.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	48,039.00	48,952.00	8,812.95	48,952.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			130,938.00	144,812.00	40,883.82	144,812.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(14,003.00)	26,733.47	(14,003.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(14,003.00)	26,733.47	(14,003.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	14,003.00		14,003.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	14,003.00		14,003.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	14,003.00		14,003.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1.22	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1.22	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1.22	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1.22	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	941.00	948.00		948.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			941.00	948.00		948.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			941.00	948.00		948.00		
2) Ending Balance, June 30 (E + F1e)			941.00	948.00		948.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	941.00	948.00		948.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	10.19	10.19	6.75	10.19	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10.19	10.19	6.75	10.19	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10.19	10.19	6.75	10.19	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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 interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's ADA Standard Percentage Range: **-2.0% to +2.0%**

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First Interim Projected Year Totals data that exist for the current year will be extracted; otherwise, enter data for all fiscal years. Enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for all fiscal years.

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2021-22)				
District Regular	10.00	10.19		
Charter School		0.00		
Total ADA	10.00	10.19	1.9%	Met
1st Subsequent Year (2022-23)				
District Regular	10.00	9.50		
Charter School				
Total ADA	10.00	9.50	-5.0%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	10.00	9.50		
Charter School				
Total ADA	10.00	9.50	-5.0%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

ADA and enrollment based on a very small population where one family moving in or out of the district can have major effects on each.

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2021-22)				
District Regular	13	9		
Charter School				
Total Enrollment	13	9	-30.8%	Not Met
1st Subsequent Year (2022-23)				
District Regular	13	12		
Charter School				
Total Enrollment	13	12	-7.7%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	12	12		
Charter School				
Total Enrollment	12	12	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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)

Small school student population changes often with one family moving in or out of the district, which affects both enrollment and ADA.

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal 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: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data, P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal 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.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	10	15	
Charter School			
Total ADA/Enrollment	10	15	66.7%
Second Prior Year (2019-20)			
District Regular	10	12	
Charter School			
Total ADA/Enrollment	10	12	83.3%
First Prior Year (2020-21)			
District Regular	10	16	
Charter School	0		
Total ADA/Enrollment	10	16	62.5%
Historical Average Ratio:			70.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			71.3%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal 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.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2021-22)				
District Regular	7	9		
Charter School	0			
Total ADA/Enrollment	7	9	77.8%	Not Met
1st Subsequent Year (2022-23)				
District Regular	9	12		
Charter School				
Total ADA/Enrollment	9	12	75.0%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	9	12		
Charter School				
Total ADA/Enrollment	9	12	75.0%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Enrollment and ADA difficult to project as one family moving in or out of district has a major impact on both.

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

District's LCFF Revenue Standard Percentage Range:

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First Interim column, Current Year data are extracted; enter data for the two subsequent years.

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2021-22)	213,422.00	219,460.00	2.8%	Not Met
1st Subsequent Year (2022-23)	218,699.00	221,043.00	1.1%	Met
2nd Subsequent Year (2023-24)	222,473.00	227,905.00	2.4%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Used updated LCFF calculator for totals.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal 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: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	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)	80,020.22	251,124.42	31.9%
Second Prior Year (2019-20)	18,768.05	187,440.67	10.0%
First Prior Year (2020-21)	86,868.32	248,425.06	35.0%
	Historical Average Ratio:		25.6%

	Current 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):	20.6% to 30.6%	20.6% to 30.6%	20.6% to 30.6%

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

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2021-22)	91,359.00	271,222.00	33.7%	Not Met
1st Subsequent Year (2022-23)	97,176.00	303,116.00	32.1%	Not Met
2nd Subsequent Year (2023-24)	99,885.00	309,563.00	32.3%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

Superintendent services are contracted through the COE.

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 current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

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	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2021-22)	106,797.00	119,522.00	11.9%	Yes
1st Subsequent Year (2022-23)	101,797.00	101,697.00	-0.1%	No
2nd Subsequent Year (2023-24)	101,697.00	101,697.00	0.0%	No

Explanation:
(required if Yes)

Increased estimated Impact Grant funding for 2021-22 due to high enrollment in 2020-21.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2021-22)	8,000.00	8,000.00	0.0%	No
1st Subsequent Year (2022-23)	8,300.00	8,300.00	0.0%	No
2nd Subsequent Year (2023-24)	8,500.00	8,500.00	0.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2021-22)	105,941.00	99,087.00	-6.5%	Yes
1st Subsequent Year (2022-23)	105,941.00	101,087.00	-4.6%	No
2nd Subsequent Year (2023-24)	105,941.00	101,087.00	-4.6%	No

Explanation:
(required if Yes)

Decrease due to updated special education pass through funding as well as interest income.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2021-22)	19,575.00	20,531.00	4.9%	No
1st Subsequent Year (2022-23)	22,200.00	22,200.00	0.0%	No
2nd Subsequent Year (2023-24)	22,200.00	22,200.00	0.0%	No

Explanation:
(required if Yes)

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

Current Year (2021-22)	210,101.00	212,515.00	1.1%	No
1st Subsequent Year (2022-23)	215,054.00	219,195.00	1.9%	No
2nd Subsequent Year (2023-24)	217,830.00	222,133.00	2.0%	No

Explanation:
(required if Yes)

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2021-22)	220,738.00	226,609.00	2.7%	Met
1st Subsequent Year (2022-23)	216,038.00	211,084.00	-2.3%	Met
2nd Subsequent Year (2023-24)	216,138.00	211,284.00	-2.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2021-22)	229,676.00	233,046.00	1.5%	Met
1st Subsequent Year (2022-23)	237,254.00	241,395.00	1.7%	Met
2nd Subsequent Year (2023-24)	240,030.00	244,333.00	1.8%	Met

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

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

- 1b. STANDARD MET - Projected total operating expenditures have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how 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: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	0.00	0.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)			

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

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="checkbox"/>	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 any of the current fiscal year or two subsequent fiscal years.

¹Available 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.

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.

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Available Reserve Percentages (Criterion 10C, Line 9)	107.4%	107.1%	105.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	35.8%	35.7%	35.3%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	44,038.00	271,222.00	N/A	Met
1st Subsequent Year (2022-23)	927.00	303,116.00	N/A	Met
2nd Subsequent Year (2023-24)	1,342.00	309,563.00	N/A	Met

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 any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)		Status
Current Year (2021-22)		460,999.00	Met
1st Subsequent Year (2022-23)		461,926.00	Met
2nd Subsequent Year (2023-24)		463,268.00	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2021-22)		443,120.25	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal 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: Current Year data are extracted. If Form MYPI 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 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.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	7	10	10
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 MYPI 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; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, 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):

No

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	416,034.00	431,200.00	437,847.00
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)	416,034.00	431,200.00	437,847.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	20,801.70	21,560.00	21,892.35
6. Reserve Standard - by Amount (\$71,000 for districts with less than 1,001 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	71,000.00	71,000.00	71,000.00

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	71,000.00	72,000.00	73,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	375,996.00	389,926.00	390,268.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	446,996.00	461,926.00	463,268.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	107.44%	107.13%	105.81%
District's Reserve Standard (Section 10B, Line 7):	71,000.00	71,000.00	71,000.00
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 - Available reserves have met the standard for the current year 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 have occurred since budget adoption 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 funded with one-time revenues that have changed since budget adoption by more than five percent?

No

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

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal 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 current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since budget adoption.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since budget adoption.

Identify capital project cost overruns that have occurred since budget adoption that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0%
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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?

No

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

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

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

1a. MET - Projected contributions have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since budget adoption 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 payment for the current fiscal 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: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
2. If Yes to Item 1a, list (or update) 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):				
CalSTRS				0
CalPERS				46,139
TOTAL:				46,139

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Current 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):				
CalSTRS	97,658	0		
CalPERS	948	0	316	0
Total Annual Payments:	98,606	0	316	0
Has total annual payment increased over prior year (2020-21)?				
	No	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 current 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?

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

No

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

n/a

2. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00

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

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

3. OPEB Contributions

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim

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

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

	0.00

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

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

- d. Number of retirees receiving OPEB benefits

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

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. 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 1b-4)

No

- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?

n/a

- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

b. Amount contributed (funded) for self-insurance programs
Current Year (2021-22)
1st Subsequent Year (2022-23)
2nd Subsequent Year (2023-24)

Budget Adoption (Form 01CS, Item S7B)	First Interim

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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, 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: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

Prior Year (2nd Interim)
(2020-21)

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Number of certificated (non-management) full-time-equivalent (FTE) positions

1.0

1.0

1.0

1.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Is the cost of salary settlement included in the interim 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

--

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

- Are costs of H&W benefit changes included in the interim 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

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	0.0	0.8	0.5	0.5

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining 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 collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Is the cost of salary settlement included in the interim 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

7. Amount included for any tentative salary schedule increases

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

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

1. Are costs of H&W benefit changes included in the interim 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

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

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	0.0	0.0	0.0	0.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

1. Are costs of H&W benefit changes included in the interim 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

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

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 A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current 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?

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
11/30/2021 11:18:31 AM

49-70888-0000000

First Interim
2021-22 Projected Totals
Technical Review Checks

Kashia Elementary

Sonoma County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Export Log
Period: First Interim
Type of Export: Official

=====
LEA: 49-70888-0000000 Kashia Elementary

Official Check for LEA: 49-70888-0000000 is good

Export of USER General Ledger started at 11/30/2021 11:18:53 AM

OFFICIAL Header for LEA: 49-70888-0000000 Kashia Elementary
VERSION 2021.2.0

Fiscal Year: 2021-22
Type of Data: Actuals to Date
Number of records exported in group 1: 101

Fiscal Year: 2021-22
Type of Data: Board Approved Operating Budget
Number of records exported in group 2: 131

Fiscal Year: 2021-22
Type of Data: Original Budget
Number of records exported in group 3: 124

Fiscal Year: 2021-22
Type of Data: Projected Totals
Number of records exported in group 4: 131

Export USER General Ledger completed at 11/30/2021 11:18:53 AM

Export of Supplementals (USER ELEMENTs) started at 11/30/2021 11:18:53 AM
Fiscal Year: 2021-22
Type of Data: Actuals to Date
Number of records exported in group 5: 89

Fiscal Year: 2021-22
Type of Data: Board Approved Operating Budget
Number of records exported in group 6: 157

Fiscal Year: 2021-22
Type of Data: Original Budget
Number of records exported in group 7: 158

Fiscal Year: 2021-22
Type of Data: Projected Totals
Number of records exported in group 8: 2296

Export of Supplemental (USER ELEMENTs) completed at 11/30/2021 11:18:54 AM

Export of Explanations started at 11/30/2021 11:18:54 AM
No records to Export for Explanations.

Export of TRC Log started at 11/30/2021 11:18:54 AM
Fiscal Year: 2021-22
Type of Data: Original Budget
Number of records exported in group 9: 43

Fiscal Year: 2021-22
Type of Data: Projected Totals
Number of records exported in group 10: 54

Export of TRC Log completed at 11/30/2021 11:18:54 AM

OFFICIAL END for LEA: 49-70888-0000000 Kashia Elementary

Exported to file: D:\SACS2021ALL\Official\497088800000001.DAT

Kashia

Forms to Submit with your Interim Report

The full Interim Report software package, including the cashflow, dat file, and MYP, should be submitted to your SCOE Advisor by e-mail. The following information/forms are requested.

- ✓ **LCFF Calculator – FCMAT Calculator**
Use the FCMAT Calculator 22.2a version or newer, if available. It can be found at www.fcmat.org. Please provide an electronic copy *and* the tabs of the calculator in hard copy of the pages that were presented to the board.
- ✓ **Balancing Spreadsheet** ~ Due to the change to the LCFF funding model, there is presently no mechanism or technical review check (TRC) in the SACS2021ALL software which assesses State revenue. SCOE created a Balancing Spreadsheet that will assist in determining if your SACS2021ALL LCFF revenue sources tie with your LCFF Calculator, Escape, and Multi-year projection. The document can be found at:
<http://www.scoe.org/pub/htdocs/fiscal-forms.html>
- NA **Combined District and Charter School Enrollment and ADA Data**
For districts with conversion charter schools included in the General Fund, please consider completing a spreadsheet which combines District and conversion charter school enrollment and ADA data to provide a complete picture of the students affecting the general fund. Unduplicated count information can also be chronicled to offer a comprehensive look at the District. A sample worksheet template can be found at:
<http://www.scoe.org/pub/htdocs/fiscal-forms.html> and is called LCFF Enrollment ADA.
- ✓ **Cashflow** Statement (SACS form, SCOE's template, or LEA's own form), include assumptions!
- ✓ **Multi-Year Projection** Worksheet with narrative/justifications/assumptions (SACS software form, SCOE's template, or LEA's own form). The MYP must report unrestricted, restricted and combined totals.
- ✓ **Narrative and budget assumptions**, as submitted to your Board
- NA **Narrative of Special Funds**, if not included in the items above (DISTRICT only)
- ✓ **AB2756 Reporting Requirements form**, found at <http://www.scoe.org/pub/htdocs/fiscal-forms.html>
- ✚ **Interim SACS forms:**
 - ✓ Certification Page, original signature or a scanned copy
 - ✓ General Fund Summary - Combined Unrestricted/Restricted Report
 - ✓ General Fund Unrestricted Report
 - ✓ General Fund Restricted Report
 - ✓ Other Funds – Two-page Summary
 - ✓ Form A – ADA worksheet
 - ✓ Form CS – Criteria and Standards Summary Review – completed in full, with explanations
 - ✓ Technical Review Check (Exceptions only)

Kashia Elementary (70888) - 2021-22 1st Interim Report

11/10/2021

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	3.26%			2.48%	3.11%	3.54%	0.00%	0.00%
Base Grant Proration Factor	-	0.00%	5.07%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$166,381	\$166,381	\$174,832	\$178,990	\$184,568	\$191,109	\$191,109	\$191,109
Grade Span Adjustment	-	-	-	-	-	-	-	-
Supplemental Grant	16,945	16,945	17,805	16,759	17,281	17,893	17,893	17,893
Concentration Grant	19,064	19,064	26,041	24,512	25,274	26,169	26,169	26,169
Add-ons: Targeted Instructional Improvement Block Grant	782	782	782	782	782	782	782	782
Add-ons: Home-to-School Transportation	-	-	-	-	-	-	-	-
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$203,172	\$203,172	\$219,460	\$221,043	\$227,905	\$235,953	\$235,953	\$235,953
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	\$203,172	203,172	219,460	221,043	227,905	235,953	235,953	235,953
LCFF Entitlement Per ADA	\$	19,938 \$	21,537 \$	23,268 \$	23,990 \$	24,837 \$	24,837 \$	24,837 \$
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 87,101	\$ 84,762	\$ 102,277	\$ 101,383	\$ 106,030	\$ 111,819	\$ 111,414	\$ 109,453
EPA (for LCFF Calculation purposes)	\$ 3,564	\$ 2,038	\$ 2,038	\$ 1,900	\$ 1,900	\$ 1,900	\$	\$
Local Revenue Sources:								
Property Taxes (Object Code 8089)	\$ 112,507	\$ 116,372	\$ 115,145	\$ 117,760	\$ 119,975	\$ 122,234	\$ 124,539	\$ 126,500
In-Lieu of Property Taxes (Object Code 8096)	\$	\$	\$	\$	\$	\$	\$	\$
Property Taxes net of In-Lieu	\$ 112,507	\$ 116,372	\$ 115,145	\$ 117,760	\$ 119,975	\$ 122,234	\$ 124,539	\$ 126,500
TOTAL FUNDING	203,172	203,172	219,460	221,043	227,905	235,953	235,953	235,953
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$	\$	\$	\$	\$	\$	\$	\$
EPA in Excess to LCFF Funding	\$	\$	\$	\$	\$	\$	\$	\$
Total LCFF Entitlement	203,172	203,172	219,460	221,043	227,905	235,953	235,953	235,953

SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%
EPA (for LCFF Calculation purposes)	16.08698870%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	70.06785065%	0.00000000%
EPA, Current Year (Object Code 8012)	\$ 3,564	\$ 2,038	\$ 2,038	\$ 1,900	\$ 1,900	\$ 1,900	\$	\$
(P-2 plus Current Year Accrual)	\$ 3,564	\$ 2,038	\$ 2,038	\$ 1,900	\$ 1,900	\$ 1,900	\$	\$
EPA, Prior Year Adjustment (Object Code 8019)	\$ (6,024.00)	\$ (7,282.00)	\$ (3,557.00)	\$	\$	\$	\$	\$
(P-A less Prior Year Accrual)	\$	\$	\$	\$	\$	\$	\$	\$
Accrual (from Data Entry tab)	\$	\$	\$	\$	\$	\$	\$	\$

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES								
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 166,381	\$ 166,381	\$ 174,832	\$ 178,990	\$ 184,568	\$ 191,109	\$ 191,109	\$ 191,109
Supplemental and Concentration Grant funding in the LCAP year	\$ 36,009	\$ 36,009	\$ 43,846	\$ 41,271	\$ 42,555	\$ 44,062	\$ 44,062	\$ 44,062
Percentage to Increase or Improve Services	21.64%	21.64%	25.08%	23.06%	23.06%	23.06%	23.06%	23.06%

SUMMARY OF STUDENT POPULATION

Unduplicated Pupil Population								
Enrollment	12	16	9	12	12	12	12	12
COE Enrollment	-	-	-	-	-	-	-	-
Total Enrollment	12	16	9	12	12	12	12	12
Unduplicated Pupil Count								
COE Unduplicated Pupil Count	12	16	9	12	12	12	12	12
Total Unduplicated Pupil Count	12	16	9	12	12	12	12	12
Rolling %, Supplemental Grant	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%
Rolling %, Concentration Grant	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%	100.00000%

Kashia Elementary (70888) - 2021-22 1st Interim Report

	2019-20	2020-21	2021-22	11/10/2021	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF LCFF ADA									
Prior Year ADA for the Hold Harmless - (net of current year charter shift)									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
LCFF Subtotal	9.59	10.19	10.19	10.19	6.75	9.50	9.50	9.50	-
NSS	9.59	10.19	10.19	10.19	6.75	9.50	9.50	9.50	-
Combined Subtotal									
Current Year ADA									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
LCFF Subtotal	10.19	10.19	6.75	9.50	9.50	9.50	9.50	9.50	-
NSS	10.19	10.19	6.75	9.50	9.50	9.50	9.50	9.50	-
Combined Subtotal									
Change in LCFF ADA (excludes NSS ADA)									
	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change	No Change
Funded LCFF ADA for the Hold Harmless									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	Current	Current	Current	Current	Current	Current	Current	Current	Current
Funded NSS ADA									
Grades TK-3	7.12	7.12	7.12	7.12	4.50	4.50	4.50	4.50	4.50
Grades 4-6	2.28	2.28	2.28	2.28	3.00	3.00	3.00	3.00	3.00
Grades 7-8	0.79	0.79	0.79	0.79	2.00	2.00	2.00	2.00	2.00
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	10.19	10.19	10.19	10.19	9.50	9.50	9.50	9.50	9.50
	Current	Prior	Prior	Current	Current	Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated									
Grades TK-3	-	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
ACTUAL ADA (Current Year Only)									
Grades TK-3	7.12	7.12	2.25	4.50	4.50	4.50	4.50	4.50	4.50
Grades 4-6	2.28	2.28	4.50	3.00	3.00	3.00	3.00	3.00	3.00
Grades 7-8	0.79	0.79	-	2.00	2.00	2.00	2.00	2.00	2.00
Grades 9-12	-	-	-	-	-	-	-	-	-
Total Actual ADA	10.19	10.19	6.75	9.50	9.50	9.50	9.50	9.50	9.50
TOTAL FUNDED ADA									
Grades TK-3	7.12	7.12	7.12	4.50	4.50	4.50	4.50	4.50	4.50
Grades 4-6	2.28	2.28	2.28	3.00	3.00	3.00	3.00	3.00	3.00
Grades 7-8	0.79	0.79	0.79	2.00	2.00	2.00	2.00	2.00	2.00
Grades 9-12	-	-	-	-	-	-	-	-	-
Total	10.19	10.19	10.19	9.50	9.50	9.50	9.50	9.50	9.50
Funded Difference (Funded ADA less Actual ADA)									
	-	-	3.44	-	-	-	-	-	-

Kashia Elementary (70888) - 2021-22 1st Interim Report

11/10/2021

		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	12,117	12,117	13,335	13,667	14,091	14,591	14,591	14,591
Grades 4-6	\$	11,141	11,141	12,261	12,565	12,956	13,415	13,415	13,415
Grades 7-8	\$	11,471	11,471	12,624	12,937	13,340	13,812	13,812	13,812
Grades 9-12	\$	13,640	13,640	15,010	15,382	15,859	16,422	16,422	16,422
Base Grants									
Grades TK-3	\$	7,702	7,702	8,093	8,294	8,552	8,855	8,855	8,855
Grades 4-6	\$	7,818	7,818	8,215	8,419	8,681	8,988	8,988	8,988
Grades 7-8	\$	8,050	8,050	8,458	8,668	8,938	9,254	9,254	9,254
Grades 9-12	\$	9,329	9,329	9,802	10,045	10,357	10,724	10,724	10,724
Grade Span Adjustment									
Grades TK-3	\$	801	801	842	863	889	921	921	921
Grades 9-12	\$	243	243	255	261	269	279	279	279
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	8,503	8,503	8,935	9,157	9,441	9,776	9,776	9,776
Grades 4-6	\$	7,818	7,818	8,215	8,419	8,681	8,988	8,988	8,988
Grades 7-8	\$	8,050	8,050	8,458	8,668	8,938	9,254	9,254	9,254
Grades 9-12	\$	9,572	9,572	10,057	10,306	10,626	11,003	11,003	11,003
Prorated Base Grants									
Grades TK-3	\$	7,702	7,702	8,093	8,294	8,552	8,855	8,855	8,855
Grades 4-6	\$	7,818	7,818	8,215	8,419	8,681	8,988	8,988	8,988
Grades 7-8	\$	8,050	8,050	8,458	8,668	8,938	9,254	9,254	9,254
Grades 9-12	\$	9,329	9,329	9,802	10,045	10,357	10,724	10,724	10,724
Prorated Grade Span Adjustment									
Grades TK-3	\$	801	801	842	863	889	921	921	921
Grades 9-12	\$	243	243	255	261	269	279	279	279
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	1,701	1,701	1,787	1,831	1,888	1,955	1,955	1,955
Grades 4-6	\$	1,564	1,564	1,643	1,684	1,736	1,798	1,798	1,798
Grades 7-8	\$	1,610	1,610	1,692	1,734	1,788	1,851	1,851	1,851
Grades 9-12	\$	1,914	1,914	2,011	2,061	2,125	2,201	2,201	2,201
Actual - 1.00 ADA, Local UPP as follows:									
Grades TK-3	\$	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Grades 4-6	\$	1,701	1,701	1,787	1,831	1,888	1,955	1,955	1,955
Grades 7-8	\$	1,564	1,564	1,643	1,684	1,736	1,798	1,798	1,798
Grades 9-12	\$	1,610	1,610	1,692	1,734	1,788	1,851	1,851	1,851
Grades 9-12	\$	1,914	1,914	2,011	2,061	2,125	2,201	2,201	2,201
Concentration Grant (>55% population)									
Maximum - 1.00 ADA, 100% UPP									
Grades TK-3	\$	4,252	4,252	5,808	5,952	6,137	6,354	6,354	6,354
Grades 4-6	\$	3,909	3,909	5,340	5,472	5,643	5,842	5,842	5,842
Grades 7-8	\$	4,025	4,025	5,498	5,634	5,810	6,015	6,015	6,015
Grades 9-12	\$	4,786	4,786	6,537	6,699	6,907	7,152	7,152	7,152
Actual - 1.00 ADA, Local UPP >55% as follows:									
Grades TK-3	\$	45.0000%	45.0000%	45.0000%	45.0000%	45.0000%	45.0000%	45.0000%	45.0000%
Grades 4-6	\$	1,913	1,913	2,613	2,678	2,761	2,859	2,859	2,859
Grades 7-8	\$	1,759	1,759	2,403	2,463	2,539	2,629	2,629	2,629
Grades 9-12	\$	1,811	1,811	2,474	2,535	2,614	2,707	2,707	2,707
Grades 9-12	\$	2,154	2,154	2,942	3,015	3,108	3,218	3,218	3,218

BALANCING SPREADSHEET - General Fund

1st Interim 2021-22 Report

(complete and submit to SCOE with report)

Purpose: verify that the Escape budget and the Multi-year Projection agree to the LCFF Calculator results

Kashia
select District name from drop-down

				prior year	Budget Year	MYP Year 1	MYP Year 2	
LCFF Calculator (COMPLETE THIS FIRST)				2020-21	2021-22	2022-23	2023-24	
<i>from calculator</i>								
		State Aid		87,101	102,277	101,383	106,030	0
		EPA		5,696	2,038	1,900	1,900	0
		Property Taxes		110,375	115,145	117,760	119,975	0
		In-Lieu of Property Tax		0	0	0	0	0
		<i>subtotal</i>		203,172	219,460	221,043	227,905	0
<i>additional items (not in calculator)</i>								
		property tax transfer-spec ed 8097		0	0	0	0	0
		basic aid supplemental		0	0	0	0	0
		basic aid choice		0	0	0	0	0
		prior year , object 8019		0	0	0	0	0
		Fund 01, object 8091, LCFF Transfer		0	0	0	0	0
		other		0	0	0	0	0
		prior year amount charter overpaid		0	0	-	-	-
<i>General Fund total</i>				\$203,172 ◆	\$219,460 ●	\$221,043 □	\$227,905 ▼	\$0 △
Escape								
	resource	object						
general fund	0000	8011	State Aid + choice + supplemental	87,101	102,277			
general fund	1400	8012	EPA	5,724	2,038			
general fund	0000/1400	8019	Prior year	110,347	115,145			
general fund	0000	802x-804x	Property Taxes	0	0			
general fund	0000	8091	LCFF transfer	0	0			
general fund	0000	8096	In-Lieu of Property Tax	0	0			
		<i>subtotal</i>		203,172	219,460			
general fund	6500	8097	property tax transfer-special educ	0	0			
<i>General Fund total</i>				\$203,172 ◆	\$219,460 ●			
Multi-year Projection								
MYP- general fund			LCFF Sources (8010-8099)	203,172	219,460	221,043	227,905	0
<i>General Fund total</i>				\$203,172 ◆	\$219,460 ●	\$221,043 □	\$227,905 ▼	\$0 △

balanced

balanced

balanced

balanced

Criteria & Standard #4A Calculating the District's Projected Change in LCFF Revenue

LCFF Revenue (Fund 01, objects 8011, 8012, 8020-8089) Interim Projected Year Totals column

Can be calculated from data provided above.

Total LCFF less object 8096, object 8097 and Fund 01-object 8091

data is extracted

221,043

227,905

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
A. BEGINNING CASH	November		428,285.25	424,945.99	429,836.37	440,858.20	433,624.86	446,517.50	468,348.50	468,152.50
B. RECEIPTS			18,653.00	(8,315.00)	10,703.00	9,304.00	9,304.00	9,304.00	9,304.00	9,304.00
LCFF/Revenue Limit Sources	8010-8019									
Principal Apportionment	8020-8079			62.53	162.40	91.55	3.82	61,027.00		
Property Taxes	8080-8099									
Miscellaneous Funds	8100-8299		4,000.00	(9,812.00)			134.00			30,000.00
Federal Revenue	8300-8599			(2,880.98)		3,497.69	27,500.00			
Other State Revenue	8600-8799		10,950.68	19,159.00	33,778.00	9,627.62		3,000.00	3,000.00	3,000.00
Other Local Revenue	8910-8929									
Interfund Transfers In	8930-8979									
All Other Financing Sources										
TOTAL RECEIPTS			33,603.68	(1,786.45)	44,643.40	22,520.86	36,941.82	73,331.00	12,304.00	42,304.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999			5,628.83	8,621.24	9,383.67	5,653.21	3,500.00	3,500.00	8,600.00
Classified Salaries	2000-2999			3,377.98	4,817.98	1,900.64	2,385.00	3,500.00	3,500.00	7,000.00
Employee Benefits	3000-3999		(61.66)	2,842.98	3,083.69	2,542.91	422.69	3,000.00	3,000.00	4,000.00
Books and Supplies	4000-4999		2,733.91	213.00	1,629.78	1,019.40	1,054.67	1,500.00	2,500.00	1,500.00
Services	5000-5999		6,599.59	16,772.51	15,678.38	14,206.88	14,639.90	20,000.00	20,000.00	20,000.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			9,271.84	28,835.30	33,831.07	29,053.50	24,155.47	31,500.00	32,500.00	41,100.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199			77,529.98						
Accounts Receivable	9200-9299	77,537.78								
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		77,537.78	0.00	77,529.98	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	74,859.23	27,671.10	42,017.85	(209.50)	700.70	(106.29)			
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		74,859.23	27,671.10	42,017.85	(209.50)	700.70	(106.29)	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		2,678.55	(27,671.10)	35,512.13	209.50	(700.70)	106.29	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(3,339.26)	4,890.38	11,021.83	(7,233.34)	12,892.64	41,831.00	(20,196.00)	1,204.00
F. ENDING CASH (A + E)			424,945.99	429,836.37	440,858.20	433,624.86	446,517.50	468,348.50	468,152.50	469,356.50
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	November								
A. BEGINNING CASH		489,356.50	449,560.50	516,822.50	499,570.38				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								104,315.00
Property Taxes	8020-8079	9,304.00	9,304.00	9,304.00	8,842.00			104,315.00	104,315.00
Miscellaneous Funds	8080-8099		46,058.00		7,739.70			115,145.00	115,145.00
Federal Revenue	8100-8299	10,000.00	50,000.00	20,000.00		15,200.00		0.00	0.00
Other State Revenue	8300-8599				(20,116.71)			119,522.00	119,522.00
Other Local Revenue	8600-8799	3,000.00	3,000.00	3,000.00	7,571.70			8,000.00	8,000.00
Interfund Transfers In	8910-8929							99,087.00	99,087.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		22,304.00	108,362.00	32,304.00	4,036.69	15,200.00	0.00	446,069.00	446,069.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,600.00	8,600.00	8,600.00	14,956.05			85,643.00	85,643.00
Classified Salaries	2000-2999	7,000.00	7,000.00	7,000.00	8,963.40			56,445.00	56,445.00
Employee Benefits	3000-3999	4,000.00	4,000.00	4,000.00	10,069.39			40,900.00	40,900.00
Books and Supplies	4000-4999	2,500.00	1,500.00	2,500.00	1,880.24			20,531.00	20,531.00
Services	5000-5999	20,000.00	20,000.00	20,000.00	24,617.74			212,515.00	212,515.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		42,100.00	41,100.00	42,100.00	60,486.82	0.00	0.00	416,034.00	416,034.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299			(77,529.98)				0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	(77,529.98)	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599			(70,073.86)				0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	(70,073.86)	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	(7,456.12)	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(19,796.00)	67,262.00	(17,252.12)	(56,450.13)	15,200.00	0.00	30,035.00	30,035.00
F. ENDING CASH (A + E)		449,560.50	516,822.50	499,570.38	443,120.25				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								458,320.25	

Description	Object Codes	Projected Year Totals (Form 011) (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	219,460.00	0.72%	221,043.00	3.10%	227,905.00
2. Federal Revenues	8100-8299	119,522.00	-14.91%	101,697.00	0.00%	101,697.00
3. Other State Revenues	8300-8599	8,000.00	3.75%	8,300.00	2.41%	8,500.00
4. Other Local Revenues	8600-8799	99,087.00	2.02%	101,087.00	0.00%	101,087.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		446,069.00	-3.13%	432,127.00	1.63%	439,189.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				85,643.00		91,478.00
b. Step & Column Adjustment				5,835.00		1,810.00
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	85,643.00	6.81%	91,478.00	1.98%	93,288.00
2. Classified Salaries						
a. Base Salaries				56,445.00		49,483.00
b. Step & Column Adjustment				0.00		489.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,962.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	56,445.00	-12.33%	49,483.00	0.99%	49,972.00
3. Employee Benefits	3000-3999	40,900.00	19.42%	48,844.00	2.89%	50,254.00
4. Books and Supplies	4000-4999	20,531.00	8.13%	22,200.00	0.00%	22,200.00
5. Services and Other Operating Expenditures	5000-5999	212,515.00	3.14%	219,195.00	1.34%	222,133.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		416,034.00	3.65%	431,200.00	1.54%	437,847.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		30,035.00		927.00		1,342.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		430,964.00		460,999.00		461,926.00
2. Ending Fund Balance (Sum lines C and D1)		460,999.00		461,926.00		463,268.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	71,000.00		72,000.00		73,000.00
2. Unassigned/Unappropriated	9790	389,999.00		389,926.00		390,268.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		460,999.00		461,926.00		463,268.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	71,000.00		72,000.00		73,000.00
c. Unassigned/Unappropriated	9790	389,999.00		389,926.00		390,268.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		460,999.00		461,926.00		463,268.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		110.81%		107.13%		105.81%
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		6.75		9.50		9.50
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		416,034.00		431,200.00		437,847.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		416,034.00		431,200.00		437,847.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		20,801.70		21,560.00		21,892.35
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		71,000.00		71,000.00		71,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (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	219,460.00	0.72%	221,043.00	3.10%	227,905.00
2. Federal Revenues	8100-8299	90,000.00	-16.67%	75,000.00	0.00%	75,000.00
3. Other State Revenues	8300-8599	1,800.00	11.11%	2,000.00	0.00%	2,000.00
4. Other Local Revenues	8600-8799	4,000.00	50.00%	6,000.00	0.00%	6,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		315,260.00	-3.56%	304,043.00	2.26%	310,905.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,259.00		45,094.00
b. Step & Column Adjustment				5,835.00		1,810.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,259.00	14.86%	45,094.00	4.01%	46,904.00
2. Classified Salaries						
a. Base Salaries				26,700.00		19,738.00
b. Step & Column Adjustment						489.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,962.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,700.00	-26.07%	19,738.00	2.48%	20,227.00
3. Employee Benefits	3000-3999	25,400.00	27.34%	32,344.00	1.27%	32,754.00
4. Books and Supplies	4000-4999	16,300.00	11.66%	18,200.00	0.00%	18,200.00
5. Services and Other Operating Expenditures	5000-5999	163,563.00	14.78%	187,740.00	1.99%	191,478.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		271,222.00	11.76%	303,116.00	2.13%	309,563.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		44,038.00		927.00		1,342.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		416,961.00		460,999.00		461,926.00
2. Ending Fund Balance (Sum lines C and D1)		460,999.00		461,926.00		463,268.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	71,000.00		72,000.00		73,000.00
2. Unassigned/Unappropriated	9790	389,999.00		389,926.00		390,268.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		460,999.00		461,926.00		463,268.00

Description	Object Codes	Projected Year Totals (Form 011) (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	71,000.00		72,000.00		73,000.00
c. Unassigned/Unappropriated	9790	389,999.00		389,926.00		390,268.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
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 (Sum lines E1a thru E2c)		460,999.00		461,926.00		463,268.00
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.						
Current classified position expected to go back to contracted services for custodial and food service.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	29,522.00	-9.57%	26,697.00	0.00%	26,697.00
3. Other State Revenues	8300-8599	6,200.00	1.61%	6,300.00	3.17%	6,500.00
4. Other Local Revenues	8600-8799	95,087.00	0.00%	95,087.00	0.00%	95,087.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		130,809.00	-2.08%	128,084.00	0.16%	128,284.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,384.00		46,384.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,384.00	0.00%	46,384.00	0.00%	46,384.00
2. Classified Salaries						
a. Base Salaries				29,745.00		29,745.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,745.00	0.00%	29,745.00	0.00%	29,745.00
3. Employee Benefits	3000-3999	15,500.00	6.45%	16,500.00	6.06%	17,500.00
4. Books and Supplies	4000-4999	4,231.00	-5.46%	4,000.00	0.00%	4,000.00
5. Services and Other Operating Expenditures	5000-5999	48,952.00	-35.74%	31,455.00	-2.54%	30,655.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		144,812.00	-11.55%	128,084.00	0.16%	128,284.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(14,003.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,003.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (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 Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
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.						

District: Kashia School District
CDS #: 49-70888

**Adopted Budget
2021-22 Budget Attachment
Balances in Excess of Minimum Reserve Requirements**

Kashia School

Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances		
Form	Fund	2021-22 Budget
01	General Fund	\$460,999.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$460,999.00
District Standard Reserve Level		5%
Less District Minimum Reserve for Economic Uncertainties		\$71,000.00
Remaining Balance to Substantiate Need		\$389,999.00

Objects 9780/9789/9790

(Exclude all non-spendable, restricted & committed funds)

Form 01

Form 17

Form 01CS Line 10B-4

Form 01CS Line 10B-7

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties

Form	Fund	2021-22 Budget	Description of Need
01	General Fund	\$389,999.00	Unassigned Reserves
01	General Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
Insert Lines above as needed			
Total of Substantiated Needs		\$389,999.00	

Remaining Unsubstantiated Balance \$0.00

Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

SONOMA COUNTY OFFICE OF EDUCATION



AB 2756 REPORTING REQUIREMENTS

District: Kashia

Please check one:

☒

The district *does not* have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team or any regional team created pursuant to subdivision (i) of Section 42127.8.

☐

The district is submitting the following reports that show signs of financial distress:

- 1) Report Title: _____
Prepared by: _____
Date: _____ Copy attached ☐
- 2) Report Title: _____
Prepared by: _____
Date: _____ Copy attached ☐
- 3) Report Title: _____
Prepared by: _____
Date: _____ Copy attached ☐

Signature: _____

Date: _____

Chief Business Official

*Please submit this form and any accompanying reports to:
Sarah Lampenfeld, Director, External Fiscal Services
Sonoma County Office of Education*

1st Interim Report 2021-22

Kashia School District will remain a Necessary Small School

Enrollment dropped from 14 down to 9, with an ADA of 10.19 per Prior Year

Revenues:

*State Aid reflects a COLA of 5.07%, which includes 2020-21 2.31% as well as a one-time super COLA.

*Taxes are budgeted at 2020-21 levels in all multi-years

*One time CARES funding is not reflected in 2021-22 revenues

Expenditures:

Certificated Salaries Include

- 1 FTE classroom teacher (teacher resigned effective 10/31/2021 – currently looking for a replacement.
- A two day per week retired RSP teacher (looking for a replacement for current teacher ending December)
- A 2.31% salary schedule adjustment

Classified salaries include

- 4 hour per day classroom aide (resigned in October – looking for a replacement)
- Cultural education
- Board stipends
- Supplemental business manager services

Benefits

- Payroll benefits at 2020-21 levels except Unemployment @.5%
- STRS @ 16.92% (RSP teacher retired)
- PERS @ 22.91% (except for business manager)
- Medical capped at RESIG lowest rate for EE only

Supplies

- Decreased due to loss of one time revenues

Services

- Superintendent/Principal services provided by SCOE
- Speech services continue through zoom
- Utilities at 2020-21 levels
- Other services include: audit, SCOE DP, Legal, Tech, travel, insurance, copy machine rental and repairs, and services for custodial, maintenance and parent assistants

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Revenue Limit = LCFF	8011 \$ 56,015	\$ 66,724	\$ 64,973	\$ 78,643	\$ 79,820	\$ 81,205	\$ 102,277	\$ 101,383	\$ 106,030	\$ 111,819
EPA	8012 \$ 28,602	\$ 22,894	\$ 21,135	\$ 9,617	\$ 10,868	\$ 5,595	\$ 2,038	\$ 1,900	\$ 1,900	\$ 1,900
Taxes	8041 \$ 95,328	\$ 98,064	\$ 94,716	\$ 98,978	\$ 104,605	\$ 108,588	\$ 107,283	\$ 110,760	\$ 112,975	\$ 115,234
Misc	80xx \$ 571	\$ -	\$ -	\$ 7,422	\$ 7,901	\$ 7,784	\$ 7,862	\$ 7,000	\$ 7,000	\$ 7,000
TOTAL REVENUE LIMIT	\$ 180,516	\$ 187,682	\$ 180,824	\$ 194,660	\$ 203,194	\$ 203,172	\$ 219,460	\$ 221,043	\$ 227,905	\$ 235,953
M&O Impact Grant	8110 \$ 81,381	\$ 34,537	\$ 52,790	\$ 156,357	\$ 90,964	\$ 96,848	\$ 90,000	\$ 75,000	\$ 75,000	\$ 75,000
Misc-spec ed - CARES	8181 \$ 6,764	\$ -	\$ 283	\$ -	\$ 4,373	\$ 24,928	\$ 5,222	\$ 2,497	\$ 2,497	\$ 2,497
Title II	8290 \$ 700	\$ 479	\$ -	\$ 573	\$ 511	\$ 630	\$ 300	\$ 200	\$ 200	\$ 200
Indian Ed	8290 \$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
REAP	8290 \$ 30,715	\$ 19,416	\$ 16,788	\$ 16,546	\$ 18,625	\$ 20,788	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TOTAL FEDERAL	\$ 119,560	\$ 58,432	\$ 73,861	\$ 179,420	\$ 118,473	\$ 147,194	\$ 119,522	\$ 101,697	\$ 101,697	\$ 101,697
Mandated Costs	8550 \$ 8,543	\$ 3,214	\$ 1,228	\$ 2,024	\$ 308	\$ 328	\$ 300	\$ 300	\$ 300	\$ 300
STRS/PERS - On- Behalf	8590 \$ 2,902	\$ 3,693	\$ 4,417	\$ 10,248	\$ 7,426	\$ -	\$ 5,700	\$ 6,000	\$ 6,200	\$ 6,500
Lottery	8560 \$ 2,818	\$ 1,682	\$ 807	\$ 2,669	\$ 2,118	\$ 2,381	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Misc - CARES	85xx \$ 1,470	\$ 19,162	\$ -	\$ 2,071	\$ 275	\$ 18,989	\$ -	\$ -	\$ -	\$ -
TOTAL STATE	\$ 15,733	\$ 27,751	\$ 6,452	\$ 17,012	\$ 10,127	\$ 21,698	\$ 8,000	\$ 8,300	\$ 8,500	\$ 8,800
Interest	8660 \$ 819	\$ 2,054	\$ 3,978	\$ 8,319	\$ 6,457	\$ 3,621	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Misc (pre-sch, bus, grant**	8699 \$ 8,592	\$ 9,167	\$ 3,770	\$ 7,554	\$ 1,409	\$ 25,531	\$ 1,000	\$ 3,000	\$ 3,000	\$ 3,000
Van	8699 \$ 11,367	\$ 10,795	\$ 10,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RSP Pass Through	8792 \$ 59,267	\$ 90,659	\$ 31,709	\$ (38,045)	\$ 88,773	\$ 95,087	\$ 95,087	\$ 95,087	\$ 95,087	\$ 95,087
TOTAL LOCAL	\$ 80,045	\$ 112,675	\$ 49,871	\$ (22,172)	\$ 96,639	\$ 124,231	\$ 99,087	\$ 101,087	\$ 101,087	\$ 101,087
TOTAL REVENUES	\$ 395,854	\$ 386,540	\$ 311,731	\$ 368,868	\$ 428,433	\$ 496,295	\$ 446,069	\$ 432,127	\$ 439,189	\$ 447,537

ADA

2013-14 = 6.86

2014-15 = 13.37

2015-16 = 13.23

2016-17 = 7.32

2017-18 = 9.41

2018-19 = 9.59

2019-20 = 10.19

2020-21 = 10.19

2021-22 = 10.19

2022-23 = 9.5

2023-24 = 9.5

*Continue as necessary small school

*Enrollment flucuations due to families moving in and out of district we are keeping a watchful eye.

*Federal grants and processes are being completed to ensure highest level of income in future years

8-Dec-21

2021/22 = CBEDS = 9

PTO and Tribe continue to work together to provide a grant for student events

*Special education budgeted at SELPA estimates, currently using a substitute two days per week

*Van revenue discontinued and services reverted to high school

** 2018-19 Revenue for SELPA pass-through, recaptured for 2015/16 - 2017/18

2020-21 - includes one time CARES funding grant

2020-21 - includes one time revenue and expenditures for Water Project

<u>Title</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Certificated Payroll 1xx										
RSP Sub	\$ 19,080	\$ -	\$ -	\$ 22,187	\$ 1,591	\$ 31,138	\$ 21,162	\$ 24,132	\$ 24,615	\$ 25,000
Sub/Cultural Ed	\$ -	\$ -	\$ 5,550	\$ 2,793	\$ -	\$ 525	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Teacher	\$ -	\$ 53,394	\$ 52,696	\$ 51,511	\$ -	\$ 58,853	\$ 63,481	\$ 66,346	\$ 67,673	\$ 70,000
TOTAL Certificated	\$ 19,080	\$ 53,394	\$ 58,246	\$ 76,491	\$ 1,591	\$ 90,516	\$ 85,643	\$ 91,478	\$ 93,288	\$ 96,000
Classified Payroll										
Aides	\$ 53,774	\$ -	\$ -	\$ -	\$ 27,594	\$ 126	\$ 27,245	\$ 16,483	\$ 16,972	\$ 17,500
Van Driver/Stipend	\$ 10,186	\$ 6,648	\$ 3,630	\$ -	\$ 10,292	\$ -	\$ -	\$ -	\$ -	\$ -
Maint/Custodian	\$ 2,073	\$ -	\$ -	\$ -	\$ 1,532	\$ -	\$ -	\$ -	\$ -	\$ -
Business Manager	\$ 6,345	\$ 22,980	\$ 20,535	\$ 22,380	\$ 23,475	\$ 25,050	\$ 24,200	\$ 28,000	\$ 28,000	\$ 28,000
Cultural Ed/Intervent	\$ -	\$ -	\$ 77	\$ 5,175	\$ 1,926	\$ 685	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Food Service	\$ -	\$ -	\$ 866	\$ -	\$ 891	\$ -	\$ -	\$ -	\$ -	\$ -
Board Stipend	\$ 720	\$ 709	\$ 930	\$ 960	\$ 900	\$ 960	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
TOTAL Classified	\$ 73,095	\$ 30,337	\$ 26,038	\$ 28,515	\$ 66,610	\$ 26,821	\$ 56,445	\$ 49,483	\$ 49,972	\$ 50,500
STRS/PERS On Behalf										
Certificated Benefits	\$ 2,902	\$ 3,670	\$ 4,369	\$ 10,248	\$ 7,426	\$ -	\$ 5,700	\$ 6,000	\$ 6,200	\$ 6,500
STRS	\$ 2,330	\$ 4,291	\$ 2,424	\$ 9,345	\$ 319	\$ 2,935	\$ 4,014	\$ 4,370	\$ 4,483	\$ 4,800
Classified Benefits	\$ -	\$ 6,522	\$ 7,604	\$ 10,002	\$ -	\$ 9,505	\$ 10,476	\$ 17,472	\$ 17,818	\$ 18,336
PERS	\$ 7,938	\$ 2,984	\$ 2,321	\$ 2,637	\$ 6,152	\$ 2,533	\$ 5,525	\$ 5,195	\$ 5,247	\$ 5,303
Medical	\$ 5,590	\$ 3,192	\$ 3,189	\$ 4,043	\$ (6,151)	\$ 67	\$ 6,033	\$ 4,467	\$ 4,599	\$ 4,848
TOTAL Benefits	\$ 26,194	\$ -	\$ -	\$ -	\$ 5,908	\$ 7,992	\$ 9,152	\$ 11,340	\$ 11,907	\$ 12,502
TOTAL Benefits	\$ 44,954	\$ 20,659	\$ 19,907	\$ 29,830	\$ 13,654	\$ 23,032	\$ 40,900	\$ 48,844	\$ 50,254	\$ 52,289
Books										
Classroom	\$ -	\$ -	\$ -	\$ 2,861	\$ -	\$ -	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
Misc-PE/Grad/Trip	\$ 4,043	\$ 9,906	\$ 7,995	\$ 5,099	\$ 6,573	\$ 18,578	\$ 3,728	\$ 6,500	\$ 6,500	\$ 6,500
Computer Software	\$ -	\$ 100	\$ -	\$ 994	\$ -	\$ -	\$ 900	\$ 1,200	\$ 1,200	\$ 1,200
Office	\$ -	\$ 1,000	\$ 1,248	\$ 3,180	\$ 5,639	\$ 11,323	\$ 7,003	\$ 4,000	\$ 4,000	\$ 4,000
Janitorial	\$ 1,668	\$ 225	\$ 1,425	\$ 1,077	\$ 539	\$ 662	\$ 900	\$ 1,000	\$ 1,000	\$ 1,000
Van	\$ 400	\$ 686	\$ 187	\$ 404	\$ 1,291	\$ 350	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Maintenance	\$ 4,271	\$ 3,598	\$ 4,819	\$ 312	\$ 222	\$ -	\$ 700	\$ 500	\$ 500	\$ 500
Food Service	\$ -	\$ 5,177	\$ 1,230	\$ 2,434	\$ 2,244	\$ 2,309	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
MISC/PTO	\$ 278	\$ 925	\$ 637	\$ 1,226	\$ 878	\$ -	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
Small Equip-CARES	\$ (4,000)	\$ 543	\$ 1,447	\$ 3,975	\$ 853	\$ 6,398	\$ 1,300	\$ 3,000	\$ 3,000	\$ 3,000
TOTAL Supplies	\$ 650	\$ 491	\$ -	\$ -	\$ -	\$ 9,819	\$ 20,531	\$ 22,200	\$ 22,200	\$ 22,200
TOTAL Supplies	\$ 7,310	\$ 22,651	\$ 18,988	\$ 21,562	\$ 18,239	\$ 49,439	\$ 20,531	\$ 22,200	\$ 22,200	\$ 22,200

<u>Title</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Travel	\$ 866	\$ 479	\$ 1,206	\$ 2,107	\$ 1,808	\$ 522	\$ 2,300	\$ 2,500	\$ 2,500	\$ 2,500
Dues	\$ -	\$ -	\$ -	\$ -	\$ 330	\$ 403	\$ 610	\$ 700	\$ 700	\$ 750
Insurance	\$ 848	\$ 836	\$ 1,269	\$ 1,240	\$ 1,806	\$ 2,356	\$ 2,565	\$ 2,600	\$ 2,700	\$ 2,800
Utilities	\$ 12,748	\$ 12,810	\$ 11,237	\$ 11,275	\$ 8,757	\$ 7,866	\$ 13,300	\$ 14,300	\$ 14,300	\$ 14,300
Repairs	\$ 3,385	\$ 456	\$ 1,283	\$ 313	\$ 1,890	\$ -	\$ 515	\$ 2,000	\$ 2,000	\$ 2,000
Class Assist	\$ -	\$ 1,832	\$ 864	\$ 1,673	\$ -	\$ 5,640	\$ -	\$ -	\$ -	\$ -
Rental	\$ 1,216	\$ 120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Copier	\$ 1,038	\$ 1,866	\$ 2,586	\$ 1,870	\$ 3,669	\$ 2,208	\$ 3,400	\$ 3,600	\$ 3,600	\$ 3,600
Custodian	\$ -	\$ 2,051	\$ 1,781	\$ 394	\$ 1,526	\$ 460	\$ 2,500	\$ 2,000	\$ 2,000	\$ 2,000
MiscVan	\$ 172	\$ 2,859	\$ 2,919	\$ 1,248	\$ 324	\$ 426	\$ 2,000	\$ 500	\$ 500	\$ 500
MiscFood	\$ 695	\$ 1,230	\$ 1,835	\$ 1,779	\$ 1,303	\$ 1,768	\$ 2,000	\$ 500	\$ 500	\$ 500
Board	\$ 350	\$ -	\$ -	\$ 352	\$ 267	\$ 587	\$ 440	\$ 300	\$ 300	\$ 400
Maintenance	\$ 2,768	\$ 6,540	\$ 5,765	\$ 10,173	\$ 5,562	\$ 2,965	\$ 5,000	\$ 6,500	\$ 6,500	\$ 6,500
DP	\$ 2,558	\$ 3,188	\$ 4,406	\$ 3,690	\$ 3,555	\$ 2,986	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
Legal	\$ 3,313	\$ 2,401	\$ -	\$ 5,902	\$ 812	\$ 1,064	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000
Advertisement	\$ 172	\$ 96	\$ 226	\$ 348	\$ 1,552	\$ 247	\$ 500	\$ 500	\$ 500	\$ 500
Audit	\$ 10,500	\$ 22,800	\$ 14,350	\$ 14,250	\$ 10,725	\$ 14,775	\$ 15,000	\$ 15,500	\$ 15,500	\$ 1,600
Fiscal Services	\$ 12,457	\$ 470	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrator	\$ 81,066	\$ 110,401	\$ 109,291	\$ 114,142	\$ 122,271	\$ 128,608	\$ 134,211	\$ 136,895	\$ 139,633	\$ 142,426
Tech	\$ 2,867	\$ 9,859	\$ 1,842	\$ -	\$ -	\$ 1,035	\$ 11,000	\$ 10,000	\$ 10,000	\$ 10,000
Speech Therapist	\$ 4,000	\$ 1,150	\$ -	\$ 850	\$ -	\$ 6,853	\$ 4,215	\$ 7,000	\$ 7,000	\$ 7,000
Alarm	\$ 1,669	\$ 1,350	\$ 1,312	\$ 990	\$ 1,500	\$ 900	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
RSP	\$ -	\$ 959	\$ 6,046	\$ 2,728	\$ 46,855	\$ 1,226	\$ 2,068	\$ 2,500	\$ 2,500	\$ 2,500
Recess	\$ -	\$ 1,369	\$ 1,092	\$ 727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ 2,588	\$ 2,626	\$ 2,182	\$ 2,625	\$ 2,730	\$ 2,500	\$ 2,800	\$ 2,900	\$ 3,000
Intervention	\$ -	\$ -	\$ -	\$ 3,350	\$ -	\$ 1,065	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
Misc/Ed Effect	\$ -	\$ -	\$ 2,110	\$ 1,113	\$ 1,329	\$ 23,656	\$ 4,735	\$ 500	\$ 500	\$ 500
Total Services	\$ 142,688	\$ 187,710	\$ 174,046	\$ 209,556	\$ 218,466	\$ 209,766	\$ 212,515	\$ 219,195	\$ 222,133	\$ 225,776
Capital Outlay	\$ -	\$ -	\$ -	\$ 18,363	\$ 24,411	\$ -	\$ -	\$ -	\$ -	\$ -
Other Outgo	\$ 1,420	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 288,547	\$ 314,751	\$ 297,225	\$ 355,950	\$ 342,971	\$ 399,574	\$ 416,034	\$ 431,200	\$ 437,847	\$ 446,765
Beginning Bal	\$ 42,260	\$ 149,567	\$ 221,357	\$ 235,863	\$ 248,780	\$ 334,243	\$ 430,964	\$ 460,999	\$ 461,926	\$ 463,268
Revenues	\$ 395,854	\$ 386,540	\$ 311,731	\$ 368,868	\$ 428,433	\$ 496,295	\$ 446,069	\$ 432,127	\$ 439,189	\$ 447,537
Expenditures	\$ 288,547	\$ 314,750	\$ 297,225	\$ 355,950	\$ 342,971	\$ 399,574	\$ 416,034	\$ 431,200	\$ 437,847	\$ 446,765
Ending Balance	\$ 149,567	\$ 221,357	\$ 235,863	\$ 248,780	\$ 334,243	\$ 430,964	\$ 460,999	\$ 461,926	\$ 463,268	\$ 464,040
	\$ 107,307	\$ 71,789	\$ 14,506	\$ 12,918	\$ 85,462	\$ 96,722	\$ 30,035	\$ 927	\$ 1,342	\$ 772

Note:

- 1xxx = Teacher at BA+45 step 8 based on new salary schedule with 2.31% (teacher resigned October 31, 2021 - looking for replacement)
 1xxx = RSP teacher paid as a substitute with an average of 2 days per week (retiree - no STRS) (Resigning end of December 2021 - looking for replacement)
 2xxx = Cultural studies for Native American language may be a contracted service
 2xxx = Classroom aide @ 4 hours per day (resigned October 2021 - looking for replacement)
 2xxx = Van driver moved to the high school
 2xxx = Board stipends increased
 2xxx = Business Manager contract expires June 2022, looking at renewing contract through December 2025)
 3xxx = PERS/STRS at School Services dashboard, employee only prorated medical, cert misc payroll at 5%, class at 10.5% (increase unemployment one year)
 3xxx=STRS = 20/21 = 16.15, 21/22 = 16.92, 22/23 = 19.1%, 23/24 = 19.1%; PERS = 20/21 = 20.7, 21/22 = 22.91, 22/23=26.1%, 23/24 = 27.1%, 24/25 = 27.7%
 3xxx= PERS for business manager refunded and no longer charged for that position
 3xxx=Medical employee only, no dental
 4xxx = Only change due to fundraisers and one time CARES grant not included in future years
 5xxx = RSP adjusted as necessary to meet needs of student travel for services required include speech services
 5xxx = Food service prep - recess, maintenance & custodial services still contracted (were partially provided by aide August to October)
 5xxx = Tech services provided @ \$1000 per month through Ally Tech
 5xxx = Administrator contracted through SCOE through 2023
 5xxx = Audit costs change due to actual year service was provided
 5xxx = Contracted van services deleted (back to high school)
 5xxx = Special Ed services being monitored
 Misc = One time grant revenue and expenditures for water fountain project
 6xxx= Prop 39 HVAC/Furnace in 2018/19; carpeting in classroom and teacherage 2019/20
 7xxx = Eliminated transfer to Fund 40

** Will adjust expenditures in out years to keep budget balanced should there be no increases in expected revenues

12/8/2021