

Alexander Valley Union School District

2021-22 Budget



Board of Trustees

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The District is fiscally sound. All District Funds have positive balances, and the reserves are significantly higher than required. However, high reserves are needed by small schools and Community Funded districts due to the volatility of property tax revenue and economic uncertainties.

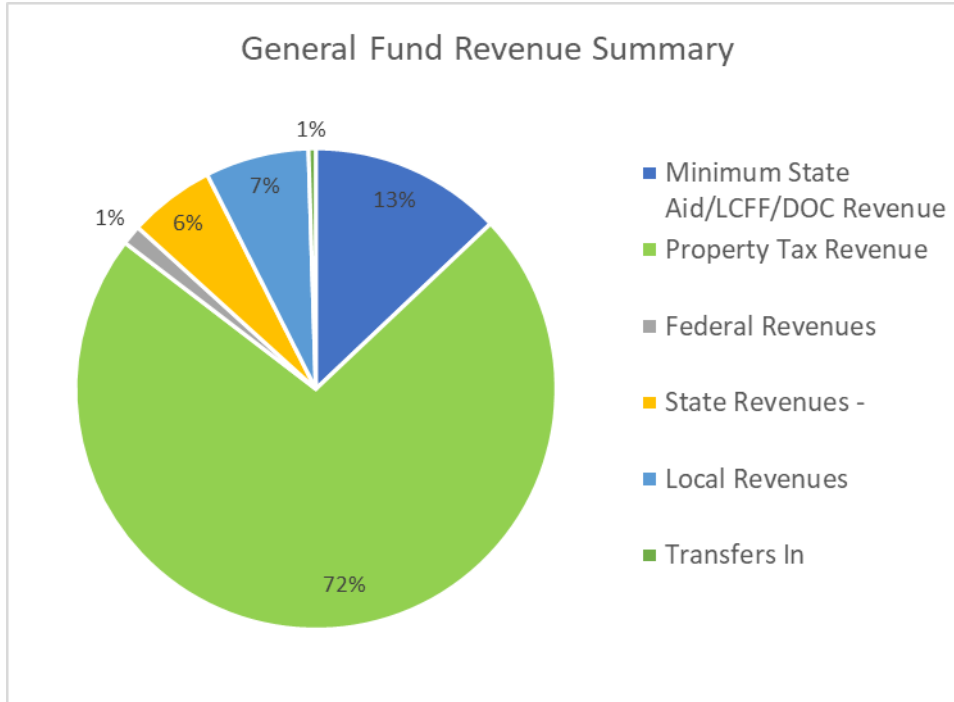
In March 2021 Alexander Valley School welcomed students back to campus for full day In-Person Learning after over 9 months of Distance Learning. In the 2021-22 school year staff and students are looking forward to an exciting and productive return to a more conventional and social school experience.

The budget presented here is based on the return to typical school operations with the exception of the National School Lunch Program. Revenues and reserves will be sufficient to cover expenses for the Alexander Valley Union School District in the 2021-22 fiscal year and three subsequent fiscal years. A 2% growth in Property Tax Revenue is projected in all subsequent fiscal years. As the community continues to rebuild after the 2019 Kincade Fire there is some optimism that the Property Tax revenue lost in the last year may be recovered in the next few years. In general, however, projections show that for the next few years, revenue increases are not expected to keep pace with the projected percentage increases for existing programs. The Board will continue to work with the Superintendent and staff to resolve anticipated deficit spending in future years.

Measure B was passed by the community in the 2018-19 fiscal year and plans and preparation continue for the construction of a new Multi-Purpose Room and Kindergarten/Science Room Building. Construction is scheduled to start in June 2021. At this time the impact of the pandemic has had severe consequences to the Master Budget for the project.

The General Fund expenditures are expected to exceed revenues by \$188,716. The reserves include \$600 for revolving cash and \$90,000 for special education costs, \$50,000 for future curriculum adoptions and \$40,000 reserve to allow for a transition year in the event that enrichment programs do not receive full funding from the Alexander Valley School Parent Club. To allow for sufficient cash to cover expenses in the next fiscal year an amount of \$615,379 has been reserved to ensure positive cash flow. An amount equal to 5% of annual expenditures has been designated a reserve for Economic Uncertainties. In the 2021-22 fiscal year this amount is \$129,236.

General Fund Revenue



Revenue assumptions for the 2021-22 Budget

- Property Tax 2% increase over prior year and all subsequent fiscal years
- No State COLA revenue increase for any state programs
- No District of Choice revenue in current and all subsequent fiscal years.
- Carryover funds in categorical programs or donations have not been budgeted and will be included after the books are closed for 2020-21.

Federal Revenue

Federal Revenue is based predominately on programs under the Every Student Succeeds Act. For the 2021-22 fiscal year Alexander Valley Union School District will receive funding for the Rural Education Act Program and the Title II High Quality Teacher Training Program

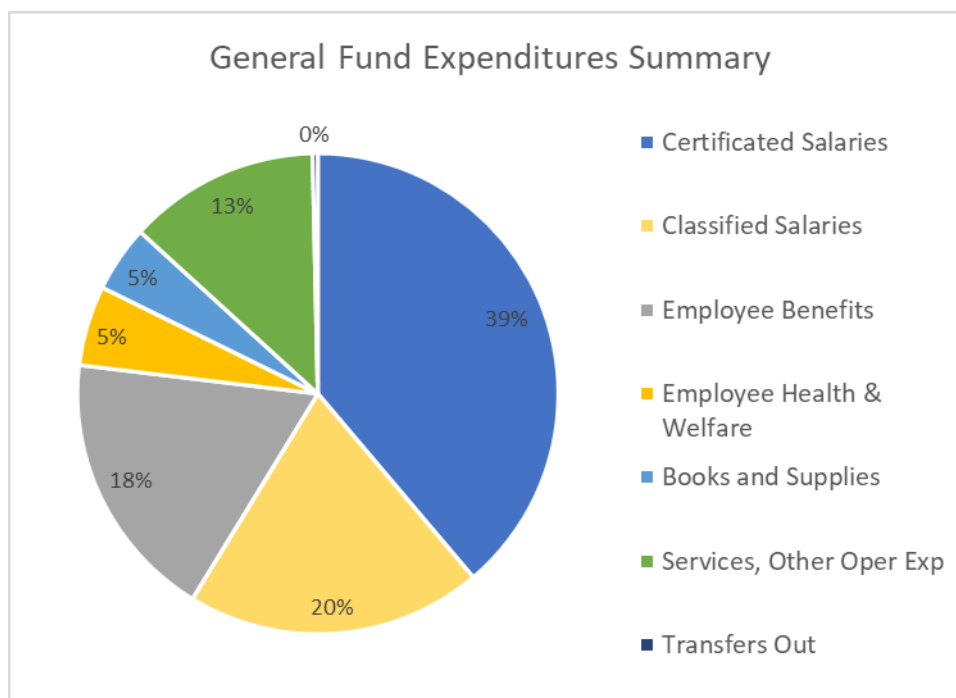
State Revenue

State funding includes Lottery Funds, Mandated Cost Block Grant funds. All other state funding has been included in the Local Control Funding Formula.

Local Revenue

Local revenue consists of Special Education funding through the Sonoma County SELPA, donations from the Alexander Valley School Parent Club, interest income from cash deposited at county, payments on contracts for shared services with other districts and miscellaneous donations. While the State will most likely apply a COLA (Cost of Living Adjustment) to Special Education funds, the amount is unclear at this time as this type of funding is subject to a funding model administered by the Sonoma County SELPA (Special Education Local Plan Area).

General Fund Expenditures



Salaries and Benefits

Staffing will remain stable in upcoming fiscal year, except for a reduction to the Resource Specialist Teacher position and the dedicated Reading Teacher position. At this time, the Reading Teacher duties are expected to be incorporated into existing certificated intervention hours and one to one instructional aide time as needed. The budget includes the negotiated 3% increase to Certificated and Classified salary schedules for 2021-22 school year. The most current projected adjustments in the employer portion of both STRS and PERS retirement systems have also been included in the benefits budget.

Books and Supplies

The 2021-22 budget includes classroom accounts for expenses from Alexander Valley School Parent Club donated funds, in addition to textbooks, online supplemental materials, custodial and maintenance supplies. Updates to current one to one technology has been included as the staff ensures working chromebooks for all students Kindergarten to 6th grade.

Services and Operating Expenses

These expenses were reviewed based on actual expenses from the 2020-21 fiscal year and adjusted for projections. Property and Liability premiums are expected to increase by almost 50% in the 21-22 fiscal year. as the District's insurance carrier struggles to find partners for coverage. At this time there are no students projected to be enrolled in outside Special Education programs. The Special Education Reserve is available if enrollment in Special Education programs increases.

Other Funds

FUND 13 - Cafeteria Fund

Alexander Valley Union School District has worked in conjunction with Healdsburg Unified School District to extend the Pandemic Universal Free Lunch Program waiver through the USDA (U.S. Department of Agriculture). With this program all students receive free lunch and all Federal and State revenue and expenses for lunches ordered by our district are included in Healdsburg Unified's financial reports. The budget for Fund 13 reflects the cost of staffing daily pick up and distribution of lunches. At this time it is expected that the program is be in effect throughout the 2021-22 school year. If there is a change to the program the staff is prepared to return to a more traditional service model.

FUND 14 - Deferred Maintenance Fund

These funds are committed for projects that relate to the district Deferred Maintenance plan. For the 2021-22 fiscal year State revenue in the amount of \$12,000 will be transferred to this fund for ongoing maintenance expense. Although no specific projects are currently anticipated, this fund allows for unforeseen and planned facilities and repair projects.

FUND 17 - Special Reserve Fund

A contribution of \$250,000 from the Special Reserve Fund is budgeted to help with the contingencies and added services related to the Measure B Multi-Purpose and Kindergarten room building project. This fund is expected to have an ending balance of \$90,509. The Board has full discretion to expend these funds or designate them for any purpose. An amount of \$86,940 is reserved for future technology replacement and upgrades and \$3,569 is reserved for economic uncertainties.

FUND 20 – Post Employment Benefits

This fund is used for expenditures associated with retiree continuing health benefit agreements. Actuarial studies are done every year to ensure that this fund will be able to take care of the district's obligations. Expenses for retiree benefits are paid from the General Fund then reimbursed from Fund 20.



ALEXANDER VALLEY UNION SCHOOL DISTRICT

Budget 2021-22

General Fund 01

This fund is used to account for the ordinary operations of a District. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. Restricted projects or activities within the General Fund must be identified and separated from unrestricted activities.

	(Col A) 20-21 Current Operating Budget	(Col B) Proposed 21-22 Budget
Regular Board Meeting June 14, 2021		
ESTIMATED BEGINNING BALANCE	1,790,775	1,620,486
Revenues		
LCFF/Property Tax Sources	2,026,036	2,036,228
Federal Revenue	70,927	31,508
State Revenue	186,476	138,417
Local Revenue	144,178	166,350
Transfers In	11,750	11,750
Total Revenues	2,439,367	2,384,253
Expenditures		
Certificated Salaries	1,016,496	998,810
Classified Salaries	486,817	512,432
Benefits -Mandatory/Health	569,121	606,016
Books and Supplies	175,400	115,233
Services and Oper Exp	350,807	331,587
Capital Outlay	0	0
Other Outgo	0	0
Transfers Out	11,015	8,891
Loan Payments	0	0
Total Expenditures	2,609,656	2,572,969
NET REVENUE (EXPENDITURES)	(170,289)	(188,716)
Net Ending Balance	1,620,486	1,431,770
<i>Less Components of Ending Bal:</i>		
Revolving Cash	600	600
Restricted Ending Balance	119,365	94,198
Reserve for Economic Uncertainty(5%)	108,689	129,236
Designated for Special Education	90,000	90,000
Operating Cash Flow	547,292	615,379
Curriculum Adoption	50,000	50,000
AVSPC Enrichment Support	140,000	40,000
Undesignated Amount	564,540	412,357

**ALEXANDER VALLEY UNION SCHOOL DISTRICT
MULTI-YEAR PROJECTION 2021-22 THROUGH 2024-25**

2021-22 Adopted Budget June 14, 2021 ADA for LCFF purposes (prior yr)	2020-21 Projection			2021-22 Projection			2022-23 Projection			2023-24 Projection			2024-25 Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
			106.79			106.79			106.79			107.22			111.00
Revenue															
Revenue Limit Sources															
Min State Aid-includes Fair Share(s)	286,328	-	286,328	286,328	-	286,328	286,328	-	286,328	286,328	-	286,328	286,328	-	286,328
District Of Choice Revenue	24,462	-	24,462	-	-	-	-	-	-	-	-	-	-	-	-
Education Protection Account	21,358	-	21,358	22,134	-	22,134	22,134	-	22,134	21,986	-	21,986	21,940	-	21,940
Property Tax Revenue	1,693,888	-	1,693,888	1,727,766	-	1,727,766	1,762,321	-	1,762,321	1,797,567	-	1,797,567	1,833,519	-	1,833,519
Kincade Fire Reduction -Property Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenues	-	70,927	70,927	-	31,508	31,508	-	31,508	31,508	-	31,508	31,508	-	31,508	31,508
State Revenues -	19,456	167,020	186,476	19,507	118,910	138,418	19,551	123,447	142,999	19,687	128,189	147,875	19,755	133,100	152,855
Local Revenues	72,722	71,456	144,178	64,894	101,456	166,350	70,570	101,547	172,117	70,753	101,456	172,209	70,940	101,456	172,396
Total Revenue	2,118,214	309,403	2,427,617	2,120,629	251,874	2,372,503	2,160,905	256,502	2,417,407	2,196,321	261,153	2,457,474	2,232,482	266,064	2,498,546
Expenditures															
Certificated Salaries	925,544	90,952	1,016,496	952,343	46,467	998,810	971,390	47,396	1,018,786	990,818	48,344	1,039,162	1,010,634	49,311	1,059,945
Classified Salaries	409,398	77,419	486,817	417,145	95,287	512,432	433,488	97,193	530,681	442,158	99,137	541,294	451,001	101,119	552,120
Employee Benefits	281,674	136,236	417,910	320,018	147,688	467,706	361,423	154,837	516,260	373,073	162,130	535,203	384,956	166,364	551,320
Employee Health & Welfare	116,751	34,460	151,211	115,080	23,230	138,310	115,080	23,230	138,310	115,080	23,230	138,310	115,080	23,230	138,310
Books and Supplies	113,739	61,661	175,400	98,250	16,983	115,233	100,706	17,408	118,114	103,224	17,843	121,067	105,805	18,289	124,093
Services, Other Oper Exp	319,678	31,129	350,807	316,608	14,979	331,587	324,523	15,353	339,877	332,636	15,737	348,374	340,952	16,131	357,083
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	2,166,784	431,857	2,598,641	2,219,444	344,634	2,564,078	2,306,610	355,418	2,662,028	2,356,988	366,421	2,723,409	2,408,428	374,444	2,782,871
Excess (Deficiency)	(48,570)	(122,454)	(171,025)	(98,815)	(92,760)	(191,575)	(145,705)	(98,915)	(244,621)	(160,668)	(105,268)	(265,936)	(175,945)	(108,380)	(284,325)
Transfers In-Ret Benefits/Reserve Fund	11,750	-	11,750	11,750	-	11,750	12,000	-	12,000	12,500	-	12,500	13,000	-	13,000
Transfer to Cafeteria Fund	(11,015)	-	(11,015)	(8,891)	-	(8,891)	(7,000)	-	(7,000)	(7,000)	-	(7,000)	(7,000)	-	(7,000)
Transfer to Spec Reserve Fund 40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contribution to Other Programs	(15,000)	15,000	-	(21,500)	21,500	-	(8,000)	8,000	-	(8,400)	8,400	-	(8,820)	8,820	-
Contribution to Technology Plan	(12,000)	12,000	-	(12,000)	12,000	-	(12,000)	12,000	-	(12,000)	12,000	-	(12,000)	12,000	-
Contribution to Special Ed	(102,088)	102,088	-	(63,543)	63,543	-	(78,915)	78,915	-	(84,868)	84,868	-	(87,560)	87,560	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase (Decrease)	(176,923)	6,634	(170,290)	(192,999)	4,283	(188,716)	(239,621)	-	(239,621)	(260,436)	-	(260,436)	(278,325)	-	(278,325)
Audit Adjustment															
Beginning Balance	1,707,495	83,281	1,790,776	1,530,572	89,915	1,620,487	1,337,573	94,198	1,431,771	1,097,952	94,198	1,192,150	837,516	94,198	931,714
Net Ending Balance	1,530,572	89,915	1,620,487	1,337,573	94,198	1,431,771	1,097,952	94,198	1,192,150	837,516	94,198	931,714	559,191	94,198	653,389
Components of Ending Balance:															
Reserves for Economic Uncertainties 5%	108,689	-	108,689	129,236	-	129,236	134,051	-	134,051	137,145	-	137,145	140,144	-	140,144
Designated Reserves	-	89,915	89,915	-	94,198	94,198	-	94,198	94,198	-	94,198	94,198	-	94,198	94,198
Reserved Operating Capital for next year	547,292	-	547,292	615,379	-	615,379	638,887	-	638,887	653,618	-	653,618	646,790	-	646,790
Reserve for Special Education	90,000	-	90,000	90,000	-	90,000	90,000	-	90,000	90,000	-	90,000	90,000	-	90,000
Reserve for Curriculum & Enrichment	190,000	-	190,000	90,000	-	90,000	90,000	-	90,000	90,000	-	90,000	90,000	-	90,000
Revolving Cash	600	-	600	600	-	600	600	-	600	600	-	600	600	-	600
Prepaid Expenditures	29,450	-	29,450	-	-	-	-	-	-	-	-	-	-	-	-
Unappropriated Ending Balance	564,541	-	564,541	412,358	-	412,358	144,414	-	144,414	(133,847)	-	(133,847)	(408,343)	-	(408,343)
Net Ending Balance	1,530,572	89,915	1,620,487	1,337,573	94,198	1,431,771	1,097,952	94,198	1,192,150	837,516	94,198	931,714	559,191	94,198	653,389

**Alexander Valley Union School District
2021-22 Adopted Budget**

Multi-Year Budget Assumptions	2021-22 Original Budget	2022-23 Projection	2023-24 Projection	2024-25 Projection
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REVENUE

Property Taxes/LCFF

Change in Tax Rolls	2% increase over prior year	2% increase over prior year	2% increase over prior year	2% increase over prior year
LCFF State Revenue (inc. Fair Share reduction)	Stable State funding of Minimum State Aid.	Stable State funding of Minimum State Aid.	Stable State funding of Minimum State Aid.	Stable State funding of Minimum State Aid.
Local Revenue	Includes estimates Special Ed-70,688 After School Care Revenue -30,000 AVS Parent Club -42,000 Interest-12,000	Includes estimates Special Ed-70,688 After School Care Revenue -30,000 AVS Parent Club -42,000 Interest-17,500	Includes estimates Special Ed-70,688 After School Care Revenue -30,000 AVS Parent Club -42,000 Interest-17,500	Includes estimates Special Ed-70,688 After School Care Revenue -30,000 AVS Parent Club -42,000 Interest-17,500

ADA

Unduplicated Count for LCFF Calculation	25	23	24	22
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Reserve for Economic Uncertainties

Was reserve designated in unrestricted G.F.?	Yes	Yes	Yes	Yes
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EXPENDITURES

Certificated Salaries

Step/column movement (percentage or amount)	Actuals	2% Increase	2% Increase	2% Increase
Cost of Living Adjustment Built into Projection	No	No	No	No
FTE	10.00	10.00	10.00	10.00
Comments	Reduction 40% to RSP position Reading Teacher attrition			

Classified Salaries

Step/column movement (percentage or amount)	Actuals	2% Increase	2% Increase	2% Increase
Cost of Living Adjustment Built into Projection	No	No	No	No
Comments		Increase custodial time due to addition of building		

Benefits

Mandatory Benefits	Increase SUI to 1.23%	No Change	No Change	No Change
STRS - Employer Cost	16.92%	19.10%	19.10%	19.10%
PERS - Employer Cost	22.91%	26.10%	27.10%	27.70%
Health and Welfare Benefit Increases	No Change	No Change	No Change	No Change
Comments				

Other Expenses

Books and Supplies	2.5% Increase with adjustments made for Technology Purchase Plan	2.5% Increase with adjustments made for Technology Purchase Plan	2.5% Increase with adjustments made for Technology Purchase Plan	2.5% Increase with adjustments made for Technology Purchase Plan
Services and Operations	2.5% Increase for most services and operating expenses.	2.5% Increase for most services and operating expenses.	2.5% Increase for most services and operating expenses.	2.5% Increase for most services and operating expenses.
Contributions to other Funds	\$8,891 Fund 13 Cafeteria Fund	\$7,000 Fund 13 Cafeteria Fund	\$7,000 Fund 13 Cafeteria Fund	\$7,000 Fund 13 Cafeteria Fund

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			1,586,393.00	1,576,951.00	1,430,572.00	1,271,893.00	1,113,596.00	890,215.00	1,656,254.00	1,500,449.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		52,009.00	52,009.00	58,314.00	52,009.00		6,304.00	20,804.00	23,844.00
Property Taxes	8020-8079							926,066.00	5,372.00	
Miscellaneous Funds	8080-8099					(12,000.00)				
Federal Revenue	8100-8299			1,132.00	248.00	760.00	1,675.00	1,061.00	12,075.00	
Other State Revenue	8300-8599					5,043.00			5,994.00	252.00
Other Local Revenue	8600-8799		20,159.00	3,195.00	1,903.00	9,918.00	12,801.00	36,821.00	8,868.00	519.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			72,168.00	56,336.00	60,465.00	55,730.00	14,476.00	970,252.00	53,113.00	24,615.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		14,393.00	95,490.00	96,360.00	97,823.00	97,074.00	96,813.00	96,569.00	98,043.00
Classified Salaries	2000-2999		15,616.00	36,160.00	54,159.00	48,465.00	49,830.00	46,312.00	46,111.00	47,739.00
Employee Benefits	3000-3999		12,984.00	37,896.00	45,328.00	44,773.00	44,913.00	44,333.00	51,381.00	44,795.00
Books and Supplies	4000-4999		18,895.00	10,950.00	9,913.00	5,928.00	3,452.00	4,255.00	4,235.00	5,803.00
Services	5000-5999		19,722.00	22,219.00	13,384.00	17,038.00	42,588.00	12,500.00	10,622.00	18,349.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			81,610.00	202,715.00	219,144.00	214,027.00	237,857.00	204,213.00	208,918.00	214,729.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(9,442.00)	(146,379.00)	(158,679.00)	(158,297.00)	(223,381.00)	766,039.00	(155,805.00)	(190,114.00)
F. ENDING CASH (A + E)			1,576,951.00	1,430,572.00	1,271,893.00	1,113,596.00	890,215.00	1,656,254.00	1,500,449.00	1,310,335.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		1,310,335.00	1,138,144.00	1,720,163.00	1,474,167.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	28,495.00	23,844.00			2,830.00		320,462.00	320,462.00
Property Taxes	8020-8079		757,352.00		38,976.00			1,727,766.00	1,727,766.00
Miscellaneous Funds	8080-8099							(12,000.00)	(12,000.00)
Federal Revenue	8100-8299		208.00			14,349.00		31,508.00	31,508.00
Other State Revenue	8300-8599	4,915.00	8,824.00		1,087.00		112,302.00	138,417.00	138,417.00
Other Local Revenue	8600-8799	18,715.00	10,571.00	345.00	38,160.00	4,375.00		166,350.00	166,350.00
Interfund Transfers In	8910-8929				11,750.00			11,750.00	11,750.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		52,125.00	800,799.00	345.00	89,973.00	21,554.00	112,302.00	2,384,253.00	2,384,253.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	97,189.00	96,753.00	97,909.00	14,394.00			998,810.00	998,810.00
Classified Salaries	2000-2999	49,012.00	44,973.00	46,059.00	27,996.00			512,432.00	512,432.00
Employee Benefits	3000-3999	44,634.00	43,804.00	48,160.00	30,713.00		112,302.00	606,016.00	606,016.00
Books and Supplies	4000-4999	2,858.00	16,278.00	14,232.00	16,932.00	1,502.00		115,233.00	115,233.00
Services	5000-5999	30,623.00	16,972.00	39,981.00	82,165.00	5,424.00		331,587.00	331,587.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629				8,891.00			8,891.00	8,891.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		224,316.00	218,780.00	246,341.00	181,091.00	6,926.00	112,302.00	2,572,969.00	2,572,969.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							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		0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							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	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		(172,191.00)	582,019.00	(245,996.00)	(91,118.00)	14,628.00	0.00	(188,716.00)	(188,716.00)
F. ENDING CASH (A + E)		1,138,144.00	1,720,163.00	1,474,167.00	1,383,049.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,397,677.00	

Alexander Valley Union Elementary (70599)		5/23/2021					
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING							
General Assumptions							
COLA & Augmentation	3.26%	0.00%	5.07%	2.48%	3.11%	3.54%	
LCFF Entitlement							
Base Grant	\$827,542	\$827,542	\$901,464	\$923,854	\$946,161	\$977,611	
Grade Span Adjustment	50,703	50,703	52,313	53,556	55,349	57,222	
Supplemental Grant	49,375	47,952	52,019	52,584	51,838	53,273	
Add-ons: Home-to-School Transportation	22,227	22,227	22,227	22,227	22,227	22,227	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$949,847	\$948,424	\$1,028,023	\$1,052,221	\$1,075,575	\$1,110,333	
Miscellaneous Adjustments	28,878	24,462	-	-	-	-	
Total LCFF Entitlement	978,725	972,886	1,028,023	1,052,221	1,075,575	1,110,333	
LCFF Entitlement Per ADA	\$ 9,165	\$ 9,110	\$ 9,289	\$ 9,508	\$ 9,784	\$ 10,122	
Components of LCFF By Object Code							
State Aid (Object Code 8011)	\$ 298,328	\$ 298,328	\$ 298,328	\$ 298,328	\$ 298,328	\$ 298,328	
EPA (for LCFF Calculation purposes)	\$ 21,358	\$ 21,358	\$ 22,134	\$ 22,134	\$ 21,986	\$ 21,940	
<i>Local Revenue Sources:</i>							
Property Taxes (Object 8021 to 8089)	\$ 1,759,112	\$ 1,693,888	\$ 1,727,766	\$ 1,762,321	\$ 1,797,567	\$ 1,833,519	
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-	
<i>Property Taxes net of In-Lieu</i>	\$ 1,759,112	\$ 1,693,888	\$ 1,727,766	\$ 1,762,321	\$ 1,797,567	\$ 1,833,519	
TOTAL FUNDING	2,078,798	2,013,574	2,048,228	2,082,783	2,117,881	2,153,787	
Basic Aid Status	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	<i>Basic Aid</i>	
Excess Taxes	\$ 1,078,715	\$ 1,019,330	\$ 998,071	\$ 1,008,428	\$ 1,020,320	\$ 1,021,514	
EPA in Excess to LCFF Funding	\$ 21,358	\$ 21,358	\$ 22,134	\$ 22,134	\$ 21,986	\$ 21,940	
Total LCFF Entitlement	978,725	972,886	1,028,023	1,052,221	1,075,575	1,110,333	
SUMMARY OF EPA							
% of Adjusted Revenue Limit - Annual	16.13801139%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	
% of Adjusted Revenue Limit - P-2	16.08698870%	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%	
EPA (for LCFF Calculation purposes)	\$ 21,358	\$ 21,358	\$ 22,134	\$ 22,134	\$ 21,986	\$ 21,940	
EPA, Current Year (Object Code 8012)	\$ 21,358	\$ 21,358	\$ 22,134	\$ 22,134	\$ 21,986	\$ 21,940	
<i>(P-2 plus Current Year Accrual)</i>							
EPA, Prior Year Adjustment (Object Code 8019)	\$ 26.00	\$ (1,476.00)	\$ -	\$ -	\$ -	\$ -	
<i>(P-2 less Prior Year Accrual)</i>							
LCAP Percentage to Increase or Improve Services							
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 907,123	\$ 902,707	\$ 953,777	\$ 977,410	\$ 1,001,510	\$ 1,034,833	
Supplemental and Concentration Grant funding in the LCAP year	\$ 49,375	\$ 47,952	\$ 52,019	\$ 52,584	\$ 51,838	\$ 53,273	
Percentage to Increase or Improve Services	5.44%	5.31%	5.45%	5.38%	5.18%	5.15%	
SUMMARY OF STUDENT POPULATION							
Unduplicated Pupil Population							
Enrollment	112	115	114	113	113	112	
Total Enrollment	112	115	114	113	113	112	
Unduplicated Pupil Count	30	33	30	29	29	29	
Total Unduplicated Pupil Count	30	33	30	29	29	29	
Rolling %, Supplemental Grant	28.1100%	27.3000%	27.2700%	26.9000%	25.8800%	25.7400%	
Rolling %, Concentration Grant	28.1100%	27.3000%	27.2700%	26.9000%	25.8800%	25.7400%	
SUMMARY OF LCFF ADA							
Prior Year ADA for the Hold Harmless - (net of current year charter shift)							
Grades TK-3	35.41	63.30	63.30	62.13	62.26	62.13	
Grades 4-6	20.35	43.49	43.49	48.54	47.67	47.57	
LCFF Subtotal	55.76	106.79	106.79	110.67	109.93	109.70	
Current Year ADA							
Grades TK-3	63.30	63.30	62.13	62.26	62.13	62.45	
Grades 4-6	43.49	43.49	48.54	47.67	47.57	46.84	
LCFF Subtotal	106.79	106.79	110.67	109.93	109.70	109.29	
Change in LCFF ADA (excludes NSS ADA)	51.03	-	3.88	(0.74)	(0.23)	(0.41)	
	Increase	No Change	Increase	Decline	Decline	Decline	
Funded LCFF ADA for the Hold Harmless							
Grades TK-3	63.30	63.30	62.13	62.13	62.26	62.13	
Grades 4-6	43.49	43.49	48.54	48.54	47.67	47.57	
Subtotal	106.79	106.79	110.67	110.67	109.93	109.70	
	<i>Current</i>	<i>Current</i>	<i>Current</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	
Grades TK-3	63.30	63.30	62.13	62.26	62.13	62.45	
Grades 4-6	43.49	43.49	48.54	47.67	47.57	46.84	
Total Actual ADA	106.79	106.79	110.67	109.93	109.70	109.29	
TOTAL FUNDED ADA							
Grades TK-3	63.30	63.30	62.13	62.13	62.26	62.13	
Grades 4-6	43.49	43.49	48.54	48.54	47.67	47.57	
Total	106.79	106.79	110.67	110.67	109.93	109.70	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	0.74	0.23	0.41	

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Budget 2021-22

Special Reserve Other than Capital Outlay Fund 17

This fund is used primarily to provide for the accumulation of General Fund money for general operating purposes. Amounts from this fund must first be transferred into the General Fund before expenditures can be made.

Regular Board Meeting June 14, 2021	(Col A) 20-21 Current Operating Budget	(Col B) Proposed 21-22 Budget
UNAUDITED BEGINNING BALANCE	331,509	337,509
Revenues		
Local Revenue - Interest	6,000	3,000
Transfer in from General Fund	0	0
Total Revenues	6,000	3,000
Expenditures		
Transfers Out	0	250,000
Total Expenditures	0	250,000
Net Ending Balance	337,509	90,509
Technology Replacement Reserve	86,940	86,940
Board Designated Reserve	250,569	3,569
Ending Balance		
Undesignated Amount	0	0

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Budget 2021-22

Cafeteria Fund 13

This fund is used to account separately for federal, state, and local resources to operate the food service program. The Cafeteria Fund shall be used only for expenditures for the operation of the LEA's food service program.

Regular Board Meeting June 14, 2021	(Col A) 20-21 Current Operating Budget	(Col B) Proposed 21-22 Budget
UNAUDITED BEGINNING BALANCE	3,205	2,204
Revenues		
State Revenue	0	0
Federal Revenue	0	0
Food Service Sales	500	0
Interest	50	0
Transfers In	11,015	8,891
Total Revenues	11,565	8,891
Expenditures		
Classified Salaries	7,610	5,406
Benefits	2,276	1,805
Food and Other Supplies	230	230
Services and Oper Exp	2,450	1,450
Capital Outlay	0	0
Transfers Out	0	0
Total Expenditures	12,566	8,891
NET REVENUE (EXPENDITURES)	(1,001)	0
Net Ending Balance	2,204	2,204
Less Components of Ending Bal:		
Revolving Cash Account	100	100
Ending Balance Assigned Amount	2,104	2,104

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Budget 2021-22

Deferred Maintenance Fund 14

This fund is used to account separately for state apportionments and the districts contribution for deferred maintenance purposes.

	(Col A) 20-21 Current Operating Budget	(Col B) Proposed 21-22 Budget
Regular Board Meeting June 14, 2021		
ESTIMATED BEGINNING BALANCE	20,368	20,868
Revenues		
State Revenue	12,000	12,000
Local Revenue - Interest	500	300
Transfers In From other funds	0	0
Total Revenues	12,500	12,300
Expenditures		
Supplies	2,000	2,000
Services and Operation Expense	10,000	8,000
Capital Outlay	0	0
Transfers Out	0	0
Total Expenditures	12,000	10,000
NET REVENUE (EXPENDITURES)	500	2,300
Net Ending Balance	20,868	23,168
Ending Balance Committed Amount	20,868	23,168

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Budget 2021-22

Post Employment Benefits Fund 20

This fund is used to reserve and transfer funds for retiree benefits from negotiated agreements in previous fiscal years.

	(Col A) 20-21 Current Budget	(Col B) 21-22 Proposed Budget
Regular Board Meeting June 14, 2021		
UNAUDITED BEGINNING BALANCE	94,565	83,965
Revenues		
Local Revenue - Interest	1,150	700
Transfers In	0	0
Total Revenues	1,150	700
Expenditures		
Services and Operating Expenditures	0	0
Transfers Out	11,750	11,750
Total Expenditures	11,750	11,750
Net Ending Balance	83,965	72,915
Less Components of Ending Bal:		
Ending Balance Assigned Amount	83,965	72,915

Measure B Building Project Funds

Architects Dan Hardin and Nate Bisbee have created the design of the new Multi-Purpose Room and Kindergarten/Science Lab building, as well as redesign of the surrounding grounds and facilities. Although the project was delayed a due to design and engineering changes per new State building codes, all is ready to break ground June 2021. The project is expected to be completed in April 2022. Three funds within the Alexander Valley Union School District will be key to seeing this project is successful.



FUND 21 – General Obligation Bond Fund

This fund is used for expenditures associated Measure B Bond funded construction projects. The Citizens Oversight Committee meets throughout the year to ensure all expenditures made from this fund are in accordance with the Measure B provisions. Any expenses incurred that are over the original \$6,000,000 bond issuance will be supported by the District’s other facilities funds.

FUND 25 - Capital Facilities Fund (Developer Fees)

Mitigation fees are collected by Healdsburg Unified School District when new construction occurs within the Alexander Valley Union School District boundaries and then distributed throughout the year to our District. These funds must be used to expand or improve school facilities. A transfer of \$85,000 is budgeted to Fund 40 to support the Measure B Building Project.

FUND 40 - Special Reserve For Capital Outlay

The reinstatement of the Science Lab/Art Building as well as projects added back to the project after Valued Engineering reductions were made will be expended from this fund. A combination of transfers from the Special Reserve Fund, the Capital Facilities Fund as well as donations from the community will ensure the successful completion of the project.

ALEXANDER VALLEY UNION SCHOOL DISTRICT

General Obligation Bond Fund 21

This fund is used to account for General Obligation Bond revenues and expenditures.

Measure B approved \$6,000,000 to provide funding for building projects.

The Citizen's Oversight Committee will ensure the expenses are used accordingly

Regular Board Meeting June 14, 2021	Master Project Budget	Overall with Contingencies	Actual Thru 6/30/2020	Fund 21 Bond		Fund 40 Facilities	
				Multi Year Cash Flow		Multi Year Cash Flow	
				Budget	Budget	Budget	Budget
				20-21	21-22	20-21	21-22
UNAUDITED BEGINNING BALANCE				5,211,596	4,522,152	30,000	30,000
Revenues							
Measure B Bond Program	6,000,000	6,000,000	6,000,000	-			
Less Cost of Issuance	(275,042)	(275,042)	(282,047)	7,005			
Interest Earned on Bond Funds	149,686	149,686	99,727	41,000	8,959		
Developer Fee Fund 25 Transfer	73,000	73,000	0				73,000
Special Reserve Fund 17 Transfer	250,000	187,149	0	-			187,149
Capital Facilities Fund 40 Contribution	30,000	30,000	0				
Grants and Donations	262,149	325,000	0	-			325,000
Total Revenues	6,489,793	6,489,793	5,817,680	48,005	8,959	0	585,149
Expenditures							
Architect/Engineering	590,730	600,860	419,973	72,057	108,830		
Pre-Construction Planning	108,731	108,731	48,250	60,481	-		
Surveying and Testing	67,488	67,488	41,308	26,180	-		
Construction Contractor	4,949,844	5,335,205		494,984	4,454,860		373,342
Construction Management	140,000	140,000	96,553	43,447	-		
Construction Inspection	115,000	83,100		40,300	42,800		
Furniture and Equipment	18,000	18,000					
Contingencies	500,000	136,409		-	(75,379)	0	241,807
Total Expenditures	6,489,793	6,489,793	606,084	737,449	4,531,111	0	615,149
NET REVENUE (EXPENDITURES)	0		5,211,596	(689,444)	(4,522,152)	0	-30,000
Net Ending Balance	0		5,211,596	4,522,152	0	30,000	0

ALEXANDER VALLEY UNION SCHOOL DISTRICT
2021-22 Adopted Budget

Measure B Project - Fund 40

The Capital Facilities Reserve Fund will be used to support the Measure B
Multi-Purpose Room Kindergarten Classroom and Sci/Art Room Project.
Contingencies, Add Alternates and other associated projects

Regular Board Meeting June 14, 2021	From Master Project Budget	Add Alternates and Services	Multi Year Cash Flow	
			Budget	Budget
			20-21	21-22
UNAUDITED BEGINNING BALANCE	104,956	(201,237)	132,556	104,956
Revenues				
Local Revenue - Interest			1,400	500
GMAC Donation - Kitchen/ Stage Lighting		168,000		168,000
AVSPC Donation - Sci/Art Building	100,000		0	100,000
Private Donor #1 - Sci/Art Building	225,000			225,000
Private Donor #2 - Contingencies		50,000		50,000
Developer Fee Fund 25 Contribution	73,000	12,000		85,000
Special Reserve Fund 17 Contribution	187,149	62,851	0	250,000
Fundraiser and added Donations		183,342		155,000
Total Revenues	585,149	476,193	1,400	1,033,500
Expenditures				
Architect/Engineering				0
Pre-Construction Planning				0
Surveying and Testing				0
Construction Contractor				
Science/Art Room	373,342			373,342
Kitchen/Stage Lighting		171,000		171,000
Add Alternates				
Contingencies from Main Project	500,000			500,000
Construction Management		87,000	20,000	67,000
Construction Inspection				
Furniture and Equipment	18,000		0	18,000
Other District Projects (not Measure B)			9,000	4,000
Total Expenditures	891,342	258,000	29,000	1,133,342
NET REVENUE (EXPENDITURES)	(306,193)	218,193	(27,600)	(99,842)
Net Ending Balance	(201,237)	16,956	104,956	5,114

ALEXANDER VALLEY UNION SCHOOL DISTRICT

Budget 2021-22

Capital Facilities Fund 25

This fund is used to account separately for moneys received from fees levied on developers or other agencies as a condition of approving development. Expenditures in this fund are restricted to the purposes specified in the Government Code.

	(Col A)	(Col B)
	Current	Proposed
	20-21	21-22
Regular Board Meeting	Budget	Budget
June 14, 2021		
ESTIMATED BEGINNING BALANCE	67,940	86,540
Revenues		
Local Revenue - Interest	600	600
Local Revenue - Developer Fees	18,000	18,000
Transfers In	0	0
Total Revenues	18,600	18,600
Expenditures		
Supplies	0	0
Services & Operations Expense	0	0
Capital Outlay	0	0
Transfers Out	0	85,000
Total Expenditures	0	85,000
NET REVENUE (EXPENDITURES)	18,600	(66,400)
Net Ending Balance	86,540	20,140
Less Components of Ending Bal:		
Designated Amounts	0	0
Ending Balance		
Assigned Amount	86,540	20,140

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: www.alexandervalleyusd.org

Place: Alexander Valley School Library

Date: May 28, 2021

Date: June 07, 2021

Adoption Date: June 14, 2021

Time: 05:30 PM

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Anne Kopache

Telephone: 707-433-1375 ex122

Title: Chief Business Official

E-mail: akopache@alexandervalleyusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
				Jun 14, 2021
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 14, 2021

For additional information on this certification, please contact:

Name: Anne Kopache

Title: Chief Business Official

Telephone: 707-433-1375 ex122

E-mail: akopache@alexandervalleyusd.org

Alexander Valley Union School District

2021-22 Budget

Appendix A

Criteria and Standards

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	113	106		
Charter School				
Total ADA	113	106	6.2%	Not Met
Second Prior Year (2019-20)				
District Regular	105	107		
Charter School				
Total ADA	105	107	N/A	Met
First Prior Year (2020-21)				
District Regular	105	107		
Charter School		0		
Total ADA	105	107	N/A	Met
Budget Year (2021-22)				
District Regular	111			
Charter School	0			
Total ADA	111			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Families moved from the area in 2018-19 school year. Enrollment varies during the summer months. With a small student population the loss of one or two families has a great impact the variance ratio.

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular		116	110	
Charter School				
Total Enrollment		116	110	5.2%
				Not Met
Second Prior Year (2019-20)				
District Regular		108	112	
Charter School				
Total Enrollment		108	112	N/A
				Met
First Prior Year (2020-21)				
District Regular		114	115	
Charter School				
Total Enrollment		114	115	N/A
				Met
Budget Year (2021-22)				
District Regular		114		
Charter School				
Total Enrollment		114		

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Families moved from the area in 2018-19 school year. Enrollment varies during the summer months. With a small student population the loss of one or two families has a great impact the variance ratio.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	106	110	
Charter School		0	
Total ADA/Enrollment	106	110	96.4%
Second Prior Year (2019-20)			
District Regular	107	112	
Charter School			
Total ADA/Enrollment	107	112	95.5%
First Prior Year (2020-21)			
District Regular	107	115	
Charter School	0		
Total ADA/Enrollment	107	115	93.0%
Historical Average Ratio:			95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	111	114		
Charter School	0			
Total ADA/Enrollment	111	114	97.4%	Not Met
1st Subsequent Year (2022-23)				
District Regular	110	113		
Charter School				
Total ADA/Enrollment	110	113	97.3%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	110	113		
Charter School				
Total ADA/Enrollment	110	113	97.3%	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 is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Increased and consistent daily enrollment has been a focus of staff and administration.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	106.79	110.67	109.93	109.70
b. Prior Year ADA (Funded)		106.79	110.67	109.93
c. Difference (Step 1a minus Step 1b)		3.88	(0.74)	(0.23)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		3.63%	-0.67%	-0.21%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		3.63%	-0.67%	-0.21%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	1,693,888.00	1,727,766.00	1,762,321.00	1,797,567.00
Percent Change from Previous Year		2.00%	2.00%	2.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		1.00% to 3.00%	1.00% to 3.00%	1.00% to 3.00%

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	2,038,036.00	2,048,228.00	2,082,007.00	2,117,338.00
District's Projected Change in LCFF Revenue:		0.50%	1.65%	1.70%
Basic Aid Standard:		1.00% to 3.00%	1.00% to 3.00%	1.00% to 3.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The projections are within the Basic Aid Standard range. Status should be "Met"

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	1,454,213.57	2,028,674.54	71.7%
Second Prior Year (2019-20)	1,577,823.93	1,964,505.40	80.3%
First Prior Year (2020-21)	1,733,367.00	2,166,784.25	80.0%
Historical Average Ratio:			77.3%

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	72.3% to 82.3%	72.3% to 82.3%	72.3% to 82.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	1,804,586.00	2,219,444.00	81.3%	Met
1st Subsequent Year (2022-23)	1,881,381.00	2,306,610.00	81.6%	Met
2nd Subsequent Year (2023-24)	1,921,129.00	2,356,989.00	81.5%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.63%	-0.67%	-0.21%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.37% to 13.63%	-10.67% to 9.33%	-10.21% to 9.79%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.37% to 8.63%	-5.67% to 4.33%	-5.21% to 4.79%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	70,927.00		
Budget Year (2021-22)	31,508.00	-55.58%	Yes
1st Subsequent Year (2022-23)	31,508.00	0.00%	No
2nd Subsequent Year (2023-24)	31,508.00	0.00%	No

Explanation:
(required if Yes)

One time Covid pandemic relief funding was included in the prior fiscal year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	186,476.00		
Budget Year (2021-22)	138,417.00	-25.77%	Yes
1st Subsequent Year (2022-23)	142,998.00	3.31%	No
2nd Subsequent Year (2023-24)	147,876.00	3.41%	No

Explanation:
(required if Yes)

One time Covid pandemic relief funding was included in the prior fiscal year.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	144,178.00		
Budget Year (2021-22)	166,350.00	15.38%	Yes
1st Subsequent Year (2022-23)	172,117.00	3.47%	No
2nd Subsequent Year (2023-24)	172,209.00	0.05%	No

Explanation:
(required if Yes)

The annual fundraiser to support enrichment programs was missed in the 20-21 school year is expected to return in the 21-22 school year and all fiscal years after.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	175,400.00		
Budget Year (2021-22)	115,233.00	-34.30%	Yes
1st Subsequent Year (2022-23)	118,114.00	2.50%	No
2nd Subsequent Year (2023-24)	121,067.00	2.50%	No

Explanation:
(required if Yes)

Supplies and equipment needed for Distance Learning and the return to safe In Person Learning were purchased in the 20-21 fiscal year. The expenses were not included in the current or subsequent fiscal years.

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

First Prior Year (2020-21)	350,807.00		
Budget Year (2021-22)	331,587.00	-5.48%	Yes
1st Subsequent Year (2022-23)	339,876.00	2.50%	No
2nd Subsequent Year (2023-24)	348,373.00	2.50%	No

Explanation:
(required if Yes)

Special Education expenses incurred in the 20-21 are not expected to continue in the next or subsequent fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	401,581.00		
Budget Year (2021-22)	336,275.00	-16.26%	Not Met
1st Subsequent Year (2022-23)	346,623.00	3.08%	Met
2nd Subsequent Year (2023-24)	351,593.00	1.43%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	526,207.00		
Budget Year (2021-22)	446,820.00	-15.09%	Not Met
1st Subsequent Year (2022-23)	457,990.00	2.50%	Met
2nd Subsequent Year (2023-24)	469,440.00	2.50%	Met

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

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

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

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

One time Covid pandemic relief funding was included in the prior fiscal year.

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

One time Covid pandemic relief funding was included in the prior fiscal year.

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

The annual fundraiser to support enrichment programs was missed in the 20-21 school year is expected to return in the 21-22 school year and all fiscal years after.

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

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Supplies and equipment needed for Distance Learning and the return to safe In Person Learning were purchased in the 20-21 fiscal year. The expenses were not included in the current or subsequent fiscal years.

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

Special Education expenses incurred in the 20-21 are not expected to continue in the next or subsequent fiscal years.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	2,460,668.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	2,460,668.00	73,820.04	0.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	363,929.35	364,558.63	359,257.63
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	772,466.22	915,147.49	564,540.33
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(2,383.25)	0.00
e. Available Reserves (Lines 1a through 1d)	1,136,395.57	1,277,322.87	923,797.96
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,517,992.51	2,399,808.58	2,609,656.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	2,517,992.51	2,399,808.58	2,609,656.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	45.1%	53.2%	35.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	15.0%	17.7%	11.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	192,483.33	2,063,764.54	N/A	Met
Second Prior Year (2019-20)	176,555.38	2,003,384.40	N/A	Met
First Prior Year (2020-21)	(176,923.25)	2,177,799.25	8.1%	Met
Budget Year (2021-22) (Information only)	(192,999.00)	2,228,335.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	1,255,197.49	1,338,456.19	N/A	Met
Second Prior Year (2019-20)	1,381,589.19	1,530,939.52	N/A	Met
First Prior Year (2020-21)	1,546,352.52	1,707,494.90	N/A	Met
Budget Year (2021-22) (Information only)	1,530,571.65			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	111	111	110
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	2,572,969.00	2,669,027.00	2,730,410.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	2,572,969.00	2,669,027.00	2,730,410.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	128,648.45	133,451.35	136,520.50
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	128,648.45	133,451.35	136,520.50

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	129,236.00	134,051.00	137,145.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	412,357.65	144,413.65	2,095.65
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	3,568.63	3,569.00	3,569.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	545,162.28	282,033.65	142,809.65
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	21.19%	10.57%	5.23%
District's Reserve Standard (Section 10B, Line 7):	128,648.45	133,451.35	136,520.50
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(129,088.00)			
Budget Year (2021-22)	(97,043.00)	(32,045.00)	-24.8%	Not Met
1st Subsequent Year (2022-23)	(98,915.00)	1,872.00	1.9%	Met
2nd Subsequent Year (2023-24)	(105,268.00)	6,353.00	6.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	11,750.00			
Budget Year (2021-22)	11,750.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	12,000.00	250.00	2.1%	Met
2nd Subsequent Year (2023-24)	12,500.00	500.00	4.2%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	11,015.00			
Budget Year (2021-22)	8,891.00	(2,124.00)	-19.3%	Met
1st Subsequent Year (2022-23)	7,000.00	(1,891.00)	-21.3%	Met
2nd Subsequent Year (2023-24)	7,000.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met) Special Education expenses incurred in the prior fiscal year are not expected to continue.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	29	Fund 51- Bond Interest and Redemption Fund	Object 7400	5,978,896
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				46,609

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL:				6,025,505

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	393,996	312,300	235,800	235,800
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	393,996	312,300	235,800	235,800
Has total annual payment increased over prior year (2020-21)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	83,965

4. OPEB Liabilities

a. Total OPEB liability	114,631.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	114,631.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2020

Data must be entered.

5. OPEB Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method			
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	8,728.00	9,200.00	8,728.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits	2	2	2

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	9.9	9.1	9.1	9.1

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

May 10, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

May 03, 2021

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

Yes

If Yes, date of budget revision board adoption:

May 10, 2021

4. Period covered by the agreement:

Begin Date:

Jul 01, 2021

End Date:

Jun 30, 2022

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

3.0%

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	9.1	9.1	9.5	9.5

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

--

Negotiations Settled

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

May 10, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

May 03, 2021

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

Yes

If Yes, date of budget revision board adoption:

May 10, 2021

4. Period covered by the agreement:

Begin Date:

Jul 01, 2021

End Date:

Jun 30, 2022

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

3.0%

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Classified (Non-management) Prior Year Settlements

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	1.0	1.0	1.0	1.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Alexander Valley Union School District

2021-22 Budget

Appendix B

State Standardized
Account Code Structure
(SACS) Forms

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	48.37	48.37	48.37	110.67	110.67	110.67
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)	58.42	58.42	58.42			
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	106.79	106.79	106.79	110.67	110.67	110.67
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	106.79	106.79	106.79	110.67	110.67	110.67
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					11,750.00	8,891.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					8,891.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	250,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	11,750.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	85,000.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					335,000.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	355,641.00	355,641.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	2,026,036.00	0.00	2,026,036.00	2,036,228.00	0.00	2,036,228.00	0.5%
2) Federal Revenue		8100-8299	0.00	70,927.00	70,927.00	0.00	31,508.00	31,508.00	-55.6%
3) Other State Revenue		8300-8599	19,456.00	167,020.00	186,476.00	19,507.00	118,910.00	138,417.00	-25.8%
4) Other Local Revenue		8600-8799	72,722.00	71,456.00	144,178.00	64,894.00	101,456.00	166,350.00	15.4%
5) TOTAL, REVENUES			2,118,214.00	309,403.00	2,427,617.00	2,120,629.00	251,874.00	2,372,503.00	-2.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	925,544.00	90,952.00	1,016,496.00	952,343.00	46,467.00	998,810.00	-1.7%
2) Classified Salaries		2000-2999	409,398.00	77,419.00	486,817.00	417,145.00	95,287.00	512,432.00	5.3%
3) Employee Benefits		3000-3999	398,425.00	170,696.00	569,121.00	435,098.00	170,918.00	606,016.00	6.5%
4) Books and Supplies		4000-4999	113,739.25	61,660.75	175,400.00	98,250.00	16,983.00	115,233.00	-34.3%
5) Services and Other Operating Expenditures		5000-5999	319,678.00	31,129.00	350,807.00	316,608.00	14,979.00	331,587.00	-5.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,166,784.25	431,856.75	2,598,641.00	2,219,444.00	344,634.00	2,564,078.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(48,570.25)	(122,453.75)	(171,024.00)	(98,815.00)	(92,760.00)	(191,575.00)	12.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	11,750.00	0.00	11,750.00	11,750.00	0.00	11,750.00	0.0%
b) Transfers Out		7600-7629	11,015.00	0.00	11,015.00	8,891.00	0.00	8,891.00	-19.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(129,088.00)	129,088.00	0.00	(97,043.00)	97,043.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(128,353.00)	129,088.00	735.00	(94,184.00)	97,043.00	2,859.00	289.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(176,923.25)	6,634.25	(170,289.00)	(192,999.00)	4,283.00	(188,716.00)	10.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	1,707,494.90	83,280.63	1,790,775.53	1,530,571.65	89,914.88	1,620,486.53	-9.5%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,707,494.90	83,280.63	1,790,775.53	1,530,571.65	89,914.88	1,620,486.53	-9.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,707,494.90	83,280.63	1,790,775.53	1,530,571.65	89,914.88	1,620,486.53	-9.5%
2) Ending Balance, June 30 (E + F1e)			1,530,571.65	89,914.88	1,620,486.53	1,337,572.65	94,197.88	1,431,770.53	-11.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	600.00	0.00	600.00	600.00	0.00	600.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	29,450.32	0.00	29,450.32	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	89,914.88	89,914.88	0.00	94,197.88	94,197.88	4.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	827,292.00	0.00	827,292.00	795,379.00	0.00	795,379.00	-3.9%
Reserve for Special Education Extraordi	0000	9780				90,000.00		90,000.00	
Reserve for Curriculum Adoption	0000	9780				50,000.00		50,000.00	
Reserve for Enrichment Support - AVSF	0000	9780				40,000.00		40,000.00	
Subsequent Year Cash Flow	0000	9780				615,379.00		615,379.00	
Reserve for Special Education Extraordi	0000	9780	90,000.00		90,000.00				
Reserve for Curriculum Adoption	0000	9780	50,000.00		50,000.00				
Reserve for Enrichment Support-AVSPC	0000	9780	140,000.00		140,000.00				
Subsequent Year Cash Flow	0000	9780	547,292.00		547,292.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	108,689.00	0.00	108,689.00	129,236.00	0.00	129,236.00	18.9%
Unassigned/Unappropriated Amount			564,540.33	0.00	564,540.33	412,357.65	0.00	412,357.65	-27.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	3,000.00	-50.0%
5) TOTAL, REVENUES			6,000.00	3,000.00	-50.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	3,000.00	-50.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	250,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(250,000.00)	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	(247,000.00)	-4216.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	331,508.63	337,508.63	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			331,508.63	337,508.63	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			331,508.63	337,508.63	1.8%
2) Ending Balance, June 30 (E + F1e)			337,508.63	90,508.63	-73.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	86,940.00	86,940.00	0.0%
Technology Replacement Reserve	0000	9780		86,940.00	
Technology Replacement Reserve	0000	9780	86,940.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	250,568.63	3,568.63	-98.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	550.00	0.00	-100.0%
5) TOTAL, REVENUES			550.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,610.00	5,406.00	-29.0%
3) Employee Benefits		3000-3999	2,276.00	1,805.00	-20.7%
4) Books and Supplies		4000-4999	230.00	230.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,450.00	1,450.00	-40.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,566.00	8,891.00	-29.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,016.00)	(8,891.00)	-26.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,015.00	8,891.00	-19.3%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,015.00	8,891.00	-19.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,001.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,204.63	2,203.63	-31.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,204.63	2,203.63	-31.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,204.63	2,203.63	-31.2%
2) Ending Balance, June 30 (E + F1e)			2,203.63	2,203.63	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	100.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,103.63	2,203.63	4.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	12,000.00	12,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	300.00	-40.0%
5) TOTAL, REVENUES			12,500.00	12,300.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,000.00	2,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	8,000.00	-20.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,000.00	10,000.00	-16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	2,300.00	360.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	2,300.00	360.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,368.47	20,868.47	2.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,368.47	20,868.47	2.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,368.47	20,868.47	2.5%
2) Ending Balance, June 30 (E + F1e)			20,868.47	23,168.47	11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	20,868.47	23,168.47	11.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,150.00	700.00	-39.1%
5) TOTAL, REVENUES			1,150.00	700.00	-39.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,150.00	700.00	-39.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,750.00	11,750.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,750.00)	(11,750.00)	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,600.00)	(11,050.00)	4.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	94,564.91	83,964.91	-11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,564.91	83,964.91	-11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,564.91	83,964.91	-11.2%
2) Ending Balance, June 30 (E + F1e)			83,964.91	72,914.91	-13.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	83,964.91	72,914.91	-13.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	41,000.00	8,959.00	-78.1%
5) TOTAL, REVENUES			41,000.00	8,959.00	-78.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	737,449.00	4,531,111.00	514.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			737,449.00	4,531,111.00	514.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(696,449.00)	(4,522,152.00)	549.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	7,005.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,005.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(689,444.00)	(4,522,152.00)	555.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,211,595.85	4,522,151.85	-13.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,211,595.85	4,522,151.85	-13.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,211,595.85	4,522,151.85	-13.2%
2) Ending Balance, June 30 (E + F1e)			4,522,151.85	(0.15)	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,522,151.85	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.15)	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,600.00	18,600.00	0.0%
5) TOTAL, REVENUES			18,600.00	18,600.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,600.00	18,600.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	85,000.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(85,000.00)	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,600.00	(66,400.00)	-457.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	67,939.81	86,539.81	27.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			67,939.81	86,539.81	27.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,939.81	86,539.81	27.4%
2) Ending Balance, June 30 (E + F1e)			86,539.81	20,139.81	-76.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			86,539.81	20,139.81	-76.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,400.00	698,500.00	49792.9%
5) TOTAL, REVENUES			1,400.00	698,500.00	49792.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,000.00	4,000.00	-55.6%
6) Capital Outlay		6000-6999	20,000.00	1,129,342.00	5546.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,000.00	1,133,342.00	3808.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,600.00)	(434,842.00)	1475.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	335,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	335,000.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,600.00)	(99,842.00)	261.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	132,555.97	104,955.97	-20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			132,555.97	104,955.97	-20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			132,555.97	104,955.97	-20.8%
2) Ending Balance, June 30 (E + F1e)			104,955.97	5,113.97	-95.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	104,955.97	5,113.97	-95.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%