Kenwood School District
2021-22
Budget

Board of Trustees

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Kenwood School is a small community elementary school committed to the highest standards of academic excellence and social values, where students are provided a foundation for lives of purpose, service, and lifelong learning.

The Kenwood School District is a one-school district, with an accompanying preschool and after-school center located adjacent to the elementary school campus. Our enrollment in grades K-6 is expected to be 124 students in the 2021-22 school year. We have one class for each grade level. In addition to our outstanding, dedicated teaching staff, all classrooms are supported by an instructional aide, who assists the teacher and works with small groups of students during focused instructional time.

Our school offers a rigorous, developmentally appropriate curriculum that provides a multitude of opportunities for children to be successful and actively engaged in their learning. Many enrichment opportunities are included in the curriculum at all grade levels. Among the weekly enrichment sessions are Art, Physical Education, Music, Garden and S.T.E.A.M. (Science, Technology, Engineering, Art and Mathematics)

Small class sizes and high achievement in standardized tests continue to draw the interest of families who are looking for the most comprehensive educational program for their preschool and elementary school age children. Kenwood School's tradition of academic excellence and personal connection with each child attracts families from throughout Sonoma County who choose to bring their children to Kenwood School as interdistrict transfer students.

Kenwood School District
Budget for 2021-22

The District is fiscally sound; all 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.

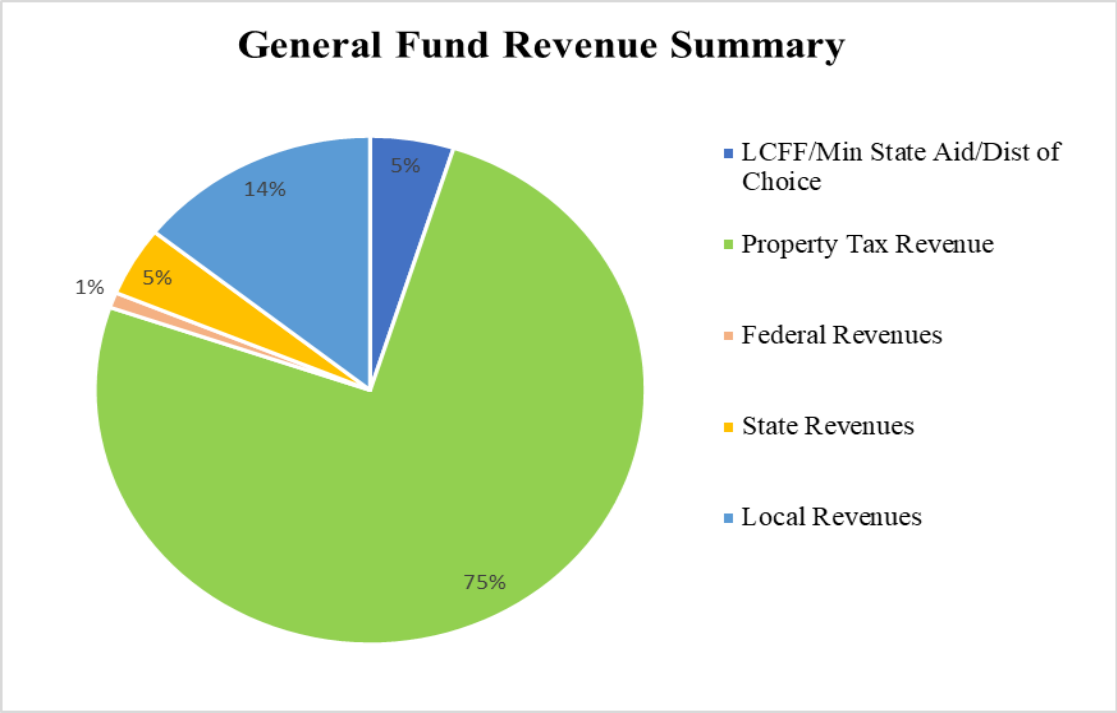
In April 2021 Kenwood School welcomed students back to campus for In-Person Learning after over 10 months of Distance Learning. In the 2021-22 school year staff and students are looking forward to an exciting and productive return to a more conventional and social school experience. As we bid a sad farewell to long time Superintendent/Principal Bob Bales with wishes for a wonderful retirement in June 2021, we eagerly anticipate the arrival of our new leader Nate Myers for the 2021-22 school year.

Challenges that lay ahead for the District continue to include the increases to employer portion of both the State Teachers Retirement System and the Public Employees Retirement System. The impact of Proposition 19, recently approved by California voters, will also be closely watched. This new legislation allows residents 55 and older to transfer the property tax base of the property they are selling to the new property purchased. As the retirement community of Oakmont represents a significant portion of Property Tax revenue for the district, there will surely be changes. The Superintendent and staff will continue to work with the Board to find cost savings to reduce projected deficits in the subsequent fiscal years.

The budget presented is based on the return to typical school operations. Revenues and reserves will be sufficient to cover expenses for the Kenwood School District in the 2021-22 fiscal year and three subsequent fiscal years.

The General Fund expenditures exceed revenues by $40,678. The reserves include $1,200 for revolving cash, $266,000 for special education costs, $100,000 for Education Foundation Support Reserve, and $30,000 for upcoming curriculum adoptions. An amount equal to 15% of annual expenditures has been designated as a reserve for Economic Uncertainties. In the 2021-22 fiscal year this amount is $473,072.

General Fund Revenue



Revenue assumptions for the 2021-22 Budget

- Property Tax 2% increase over prior year
- Carryover funds in restricted programs or donations have not been budgeted; they will be budgeted when known after the books are closed for 2020-21.

Federal Revenue

Federal Revenue is based predominately on programs under the Every Student Succeeds Act. These programs have high accountability provisions and specific restrictions. The current federally funded programs are Special Education IDEA and Title II, Teacher and Principal Training and Recruiting funds.

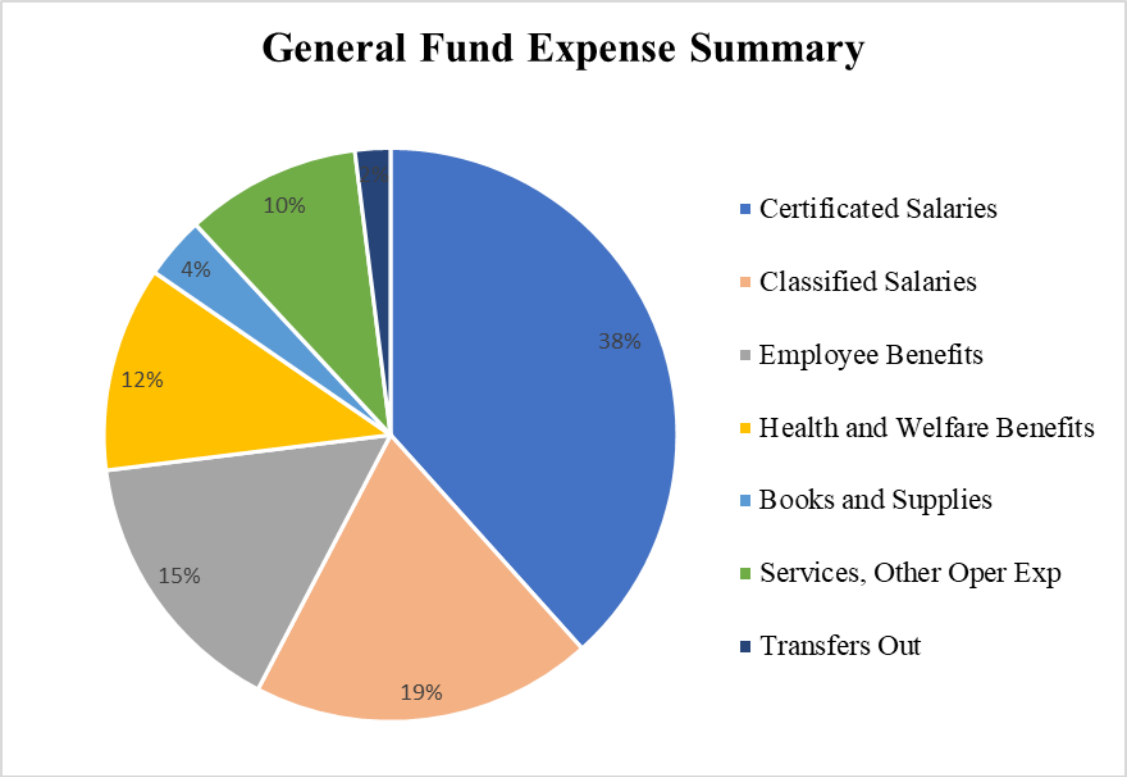
State Revenue

State funding includes Lottery Funds, Mandated Cost Block Grant funds. All other state funding has been included in the Local Control Funding Formula. Although there is a possibility of one-time funding for specific programs in the 2021-22 fiscal year, they have not been included in the budget at this time. Any Cost-of-Living Adjustment (COLA) to State Revenue projections are per the School Services of California "Dartboard" guidance.

Local Revenue

Local revenue consists of Parcel Tax income, donations from the Kenwood Education Foundation, interest income from cash deposited at the county treasury, payments on contracts for shared services with other districts and miscellaneous donations.

General Fund Expenditures



Salaries and Benefits
Combined, salaries and benefits comprise 84% of the budget. Health benefits will be increasing an average 3% in the 2021-22 fiscal year. State Teacher Retirement district contribution rates will increase 0.77% and Public Employees Retirement district contribution rates will increase 2.21%. Step and column movement, as well as negotiated increases to the 2020-21 salary schedules have been included in the budget.

Books and Supplies
The 2021-22 budget includes classroom supplies and materials, textbooks, online supplemental materials, and increased custodial and maintenance supplies to allow for continued additional cleaning.

Services and Operating Expenses
Special Education expenses increased in the 2020-21 fiscal year and are expected to continue into 2021-22 and subsequent fiscal years. An average of 2.5% increase to services and operating expenditures has be included in the budget.

Other Funds

FUND 12 - Child Development Fund
At this time, projections are based on a typical service model, however contributions from the General Fund will needed to support both programs as Rainbow Garden Preschool and Cougar Club return to full operations. Increasing participation in the coming school year will be key. School closures due to fires and power shut offs over the last few years, on top of the pandemic, have resulted in a loss of income to both the Preschool and Cougar Club. The Preschool program budget is projecting a deficit of $44,500 and the Cougar Club is expecting a deficit of $9,500 for the fiscal year.

FUND 13 - Cafeteria Fund
The Culinary Program has continued to serve the students, staff and community throughout Distance Learning. Much like the Fund 12 programs, the key will be increasing participation, as all are dependent fees as the main source of revenue. Outreach to the families of Kenwood School to promote our amazing and unique culinary program will be a focus. A planned collaboration with the Garden Program will add access to student grown produce to the offerings from the kitchen. This fund is expected to again have an operating deficit, which is to be covered by a General Fund transfer, as well as donations from the Kenwood Education Foundation and other donors. A portion of the contribution is to cover subsidized Free and Reduced lunches.

FUND 14 - Deferred Maintenance Fund
Kenwood School District will transfer $7,200 of LCFF revenue to the Deferred Maintenance fund for on- going maintenance and repair projects. At this time there are no large maintenance projects anticipated.

FUND 17 - Special Reserve Fund
This fund is expected to have an ending balance of $256,199. These funds are set aside for economic uncertainties, particularly in the General Fund and can provide transition funding during a severe loss of revenue or a major unanticipated cost.

FUND 25 - Capital Facilities Fund (Developer Fees)
The District no longer collects a mitigation fee when new or expanded construction occurs within school district boundaries. Monies in this fund are to be used to expand or improve school facilities based on increased resident student enrollment.

FUND 40 - Special Reserve For Capital Outlay
These funds are to be used for large capital projects. In 2019-20 the Cougar Club project exhausted the balance of this fund. The District will continue to replenish this fund by transferring annually District of Choice revenue.

KENWOOD SCHOOL DISTRICT
Original 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.

Regular Board Meeting June 10, 2021	**(Col A) 2020-21 Current Operating Budget**	**(Col B) Proposed 2021-22 Budget**
UNAUDITED BEGINNING BALANCE	**2,961,389**	**2,917,146**
Revenues		
Revenue Limit Sources	2,453,514	2,499,268
Federal Revenue	68,379	30,513
State Revenue	188,584	137,804
Local Revenue	392,337	445,551
Transfers In	0	0
Total Revenues	**3,102,814**	**3,113,136**
Expenditures		
Certificated Salaries	1,148,800	1,170,055
Classified Salaries	599,369	574,621
Benefits -Mandatory/Health	820,454	871,467
Books and Supplies	121,689	101,648
Services and Oper Exp	308,845	313,873
Capital Outlay	0	0
Other Outgo	0	0
Direct Support/Indirect Costs	0	0
Transfers Out	147,900	122,150
Loan Payments	0	0
Total Expenditures	**3,147,057**	**3,153,814**
NET REVENUE (EXPENDITURES)	**(44,243)**	**(40,678)**
Net Ending Balance	**2,917,146**	**2,876,468**
Less Components of Ending Bal:		
Revolving Cash	1,200	1,200
Reserve for Economic Uncertainty (15%)	483,088	473,072
Restricted Programs	274,827	271,776
Designated for Ed Foundation Support	100,000	100,000
Reserve for Curriculum Adoption	60,000	30,000
Designated for Special Education	266,000	266,000
Ending Balance	**1,732,031**	**1,734,420**
Retain for Operating Cash Flow	862,511	879,761
Undesignated Amount	**869,520**	**854,659**

KENWOOD SCHOOL DISTRICT MULTI-YEAR PROJECTION 2021-22 Adopted Budget

Board Meeting Date June 10, 2021	2019-20 Actual			2020-21 Projection			**2021-22 Projection**		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
State Rev statutory COLA			2.71%			2.31%			1.70%
Undupicated Pupil Count			25			30			25
ADA for state calc purposes			130.40			135.58			117.09
Revenue									
Revenue Limit Sources									
Special Ed Property Tax Revenue			-			-		-	-
Education Protection Account	27,766		27,766	27,372		27,372	27,116		27,116
IDT Revenue	94,664		94,664	94,664		94,664	94,664		94,664
Local Control Funding Formula	40,695	-	40,695	31,000	-	31,000	31,000	-	31,000
Property Tax Revenue	2,233,880	417	2,234,297	2,300,478	-	2,300,478	2,346,488	-	2,346,488
Federal Revenues	-	31,581	31,581	-	68,379	68,379	-	30,513	30,513
State Revenues	121,022	144,996	266,018	24,933	163,651	188,584	21,332	116,472	137,805
Local Revenues	74,171	337,883	412,054	44,232	348,105	392,337	24,000	421,551	445,551
Total Revenue	2,592,198	514,877	3,107,075	2,522,679	580,135	3,102,814	2,544,600	568,536	3,113,136
Expenditures									
Certificated Salaries	949,326	226,957	1,176,283	899,465	249,335	1,148,800	869,497	300,558	1,170,055
Classified Salaries	403,338	165,102	568,440	463,028	136,341	599,369	412,551	162,070	574,621
Employee Benefits	297,892	182,521	480,413	295,639	159,456	455,095	315,096	186,117	501,213
Employee Health & Welfare	283,842	52,234	336,076	313,125	52,234	365,359	326,338	43,916	370,254
Books and Supplies	69,863	46,062	115,925	78,879	42,810	121,689	75,849	25,799	101,648
Services, Other Oper Exp	166,691	76,916	243,607	159,152	149,693	308,845	164,948	148,925	313,873
Capital Outlay		-	-		-	-		-	-
Other Outgo	4,150	-	4,150	-	-	-	-	-	-
Direct Support/Indirect Costs	-	-	-	-	-	-	-	-	-
Total Expenditures	2,175,102	749,792	2,924,894	2,209,288	789,869	2,999,157	2,164,279	867,385	3,031,664
Excess (Deficiency)	417,096	(234,915)	182,181	313,391	(209,734)	103,657	380,321	(298,849)	81,472
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(217,799)	(10,000)	(227,799)	(127,900)	(20,000)	(147,900)	(107,150)	(15,000)	(122,150)
Other Sources/Uses	-	-	-	-	-	-		-	-
Required Routine Maintanance	(94,580)	94,580		(89,677)	89,677		(89,677)	89,677	
Contribution to Special Ed	(146,268)	146,268	-	(231,407)	231,407	-	(213,621)	213,621	-
Technology Replacement	(12,133)	12,133		(7,500)	7,500		(7,500)	7,500	
Other Programs	(12,000)	12,000		-	-				
Net Increase (Decrease)	(65,684)	20,066	(45,618)	(143,093)	98,850	(44,243)	(37,627)	(3,051)	(40,678)
Audit Adjustment									
Beginning Balance	2,851,095	155,912	3,007,007	2,785,411	175,978	2,961,389	2,642,318	274,828	2,917,146
Net Ending Balance	2,785,411	175,978	2,961,389	2,642,318	274,828	2,917,146	2,604,691	271,777	2,876,468
Components of Ending Balance:									
Reserves for Economic Uncertainties 15%	409,873	-	409,873	472,059	-	472,059	473,072	-	473,072
Reserved Operating Capital for next year	862,511		862,511	862,511		862,511	879,761		879,761
Designated Reserves	426,000		426,000	426,000		426,000	396,000	-	396,000
Revolving Cash	1,200	-	1,200	1,200	-	1,200	1,200	-	1,200
Restricted Balances		175,978	175,978		274,828	274,828	-	271,777	271,777
Prepaid Expenditures		-	-		-	-	-	-	-
Unappropriated Ending Balance	1,085,827	-	1,085,827	880,548	-	880,548	854,658	-	854,658
Net Ending Balance	2,785,411	175,978	2,961,389	2,642,318	274,828	2,917,146	2,604,691	271,777	2,876,468

KENWOOD SCHOOL DISTRICT MULTI-YEAR PROJECTION 2021-22 Adopted Budget

Board Meeting Date June 10, 2021	2022-23 Projection			2023-24 Projection			2024-25 Projection		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
State Rev statutory COLA			2.48%			3.1%			3.5%
Undupicated Pupil Count			23			24			22
ADA for state calc purposes (prior yr)			114.12			114.90			114.90
Revenue									
Revenue Limit Sources									
Special Ed Property Tax Revenue	-	-	-	-	-	-	-	-	-
Education Protection Account	23,418		23,418	22,980		22,980	23,736		23,736
IDT Revenue	31,000	-	31,000	31,000	-	31,000	31,000	-	31,000
Local Control Funding Formula	94,664		94,664	94,664		94,664	94,664		94,664
Property Tax Revenue	2,393,417	-	2,393,417	2,441,286	-	2,441,286	2,490,111	-	2,490,111
Federal Revenues	-	30,513	30,513	-	30,513	30,513	-	30,513	30,513
State Revenues	20,845	118,542	139,387	21,036	120,839	141,875	21,791	123,328	145,119
Local Revenues	24,000	423,322	447,322	24,000	425,129	449,129	24,000	426,972	450,972
Total Revenue	2,587,344	572,377	3,159,721	2,634,966	576,481	3,211,446	2,685,302	580,813	3,266,115
Expenditures									
Certificated Salaries	884,018	305,577	1,189,595	898,781	310,680	1,209,461	913,790	315,869	1,229,659
Classified Salaries	420,802	165,311	586,113	429,218	168,618	597,836	437,802	171,990	609,792
Employee Benefits	350,927	193,454	544,381	365,017	200,937	565,954	374,455	208,054	582,510
Employee Health & Welfare	358,972	48,308	407,279	394,869	53,138	448,007	434,356	58,452	492,808
Books and Supplies	77,745	26,444	104,189	79,689	27,905	107,594	81,681	28,603	110,284
Services, Other Oper Exp	169,072	152,648	321,720	173,298	156,464	329,763	177,631	160,376	338,007
Capital Outlay	-		-	-		-	-		-
Other Outgo		-	-		-	-		-	-
Direct Support/Indirect Costs		-	-		-	-		-	-
Total Expenditures	2,261,535	891,742	3,153,277	2,340,872	917,743	3,258,615	2,419,716	943,344	3,363,060
Excess (Deficiency)	325,809	(319,365)	6,444	294,093	(341,262)	(47,169)	265,586	(362,531)	(96,945)
Transfers In	-		-	-		-	-		-
Transfers Out	(61,500)	(10,000)	(71,500)	(41,500)	(10,000)	(51,500)	(41,500)	(10,000)	(51,500)
Other Sources/Uses	-		-	-		-	-		-
Required Routine Maintanance	(94,161)	94,161		(98,869)	98,869		(103,812)	103,812		(328,619)
Contribution to Restricted Program	(217,894)	217,894	-	(222,250)	222,250	-	(226,695)	226,695	-
Technology Replacement	(7,500)	7,500		(7,500)	7,500		(7,500)	7,500	
Net Increase (Decrease)	(55,246)	(9,810)	(65,056)	(76,026)	(22,643)	(98,669)	(113,921)	(34,524)	(148,445)
Beginning Balance	2,604,691	271,777	2,876,468	2,549,445	261,967	2,811,412	2,473,419	239,325	2,712,743
Net Ending Balance	2,549,445	261,967	2,811,412	2,473,419	239,325	2,712,743	2,359,497	204,801	2,564,298
Components of Ending Balance:									
Reserves for Economic Uncertainties 15%	483,717	-	483,717	496,517	-	496,517	510,684	-	510,684
Reserved Operating Capital for next year	901,755		901,755	929,710		929,710	962,250		962,250
Designated Reserves	396,000		396,000	396,000		396,000	396,000	-	396,000
Revolving Cash	1,200	-	1,200	1,200	-	1,200	1,200	-	1,200
Restricted Balances		261,967	261,967	-	261,967	261,967	-	239,325	239,325
Prepaid Expenditures		-	-	-	-	-	-	-	-
Unappropriated Ending Balance	766,773	-	766,773	649,992	(22,643)	627,349	489,364	(34,524)	454,840
Net Ending Balance	2,549,445	261,967	2,811,412	2,473,419	239,325	2,712,743	2,359,497	204,801	2,564,298

Kenwood School District
2021-22 Adopted Budget

Multi-Year Budget Assumptions	2021-22 Original Budget	2022-23 Projection	2023-24 Projection	2024-25 Projection
REVENUE				
Property Taxes/LCFF				
Change in Tax Rolls	2% increase over prior year Monitor impact of Prop 19 (Oakmont)	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. District of Choice at 25% of Base funding for IDT from non-Community Funded Districts	Stable State funding of Minimum State Aid. District of Choice at 25% of Base funding for IDT from non-Community Funded Districts	Stable State funding of Minimum State Aid. District of Choice at 25% of Base funding for IDT from non-Community Funded Districts	Stable State funding of Minimum State Aid. District of Choice at 25% of Base funding for IDT from non-Community Funded Districts
Local Revenue	Includes estimates Special Ed-57,491 Kenwood Ed Foundation-167,000 Parcel Tax-108,500 Interest-24,000	Includes estimates Special Ed-57,491 Kenwood Ed Foundation-167,000 Parcel Tax-108,500 Interest-24,000	Includes estimates Special Ed-57,491 Kenwood Ed Foundation-167,000 Parcel Tax-108,500 Interest-24,000	Includes estimates Special Ed-57,491 Kenwood Ed Foundation-167,000 Parcel Tax-108,500 Interest-24,000
ADA				
Unduplicated Count for LCFF Calculation	25	23	24	22
Reserve for Economic Uncertainties				
Was reserve designated in unrestricted G.F.?	Yes	Yes	Yes	Yes
EXPENDITURES				
Certificated Salaries				
Step/column movement (percentage or amount)	Actuals	1.67% Increase	1.67% Increase	1.67% Increase
Cost of Living Adjustment Built into Projection	No	No	No	No
FTE	10.00	10.00	10.00	10.00
Comments	Vacant PE Specilaist Superintendent/Principal change Add Garden Enrichment			
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	Vacant Instructional Aide Fund 12 Vacant After School Care Supervisor			
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	3.0%	10%	10%	10%
Comments		Significant increase to retirement obligations projected		
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	**Post Pandemic Support** $44500 Fund 12 Preschool $9500 Fund 12 After School Care $40250 Fund 13 Cafeteria Fund **District of Choice Revenue** $27900 Fund 40 Facilities	Continuing Support $20000 Fund 12 Preschool $10500 Fund 13 Cafeteria Fund District of Choice Revenue $31000 Fund 40 Facilities	Continuing Support $10500 Fund 13 Cafeteria Fund District of Choice Revenue $31000 Fund 40 Facilities	Continuing Support $10500 Fund 13 Cafeteria Fund District of Choice Revenue $31000 Fund 40 Facilities

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE									
A. BEGINNING CASH			2,857,486.00	2,705,564.00	2,491,471.00	2,264,827.00	2,047,037.00	1,830,357.00	2,948,079.00	2,666,125.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		20,198.00	20,198.00	26,956.00		20,198.00	6,501.00	8,079.00	11,113.00
Property Taxes	8020-8079							1,273,975.00		8,362.00
Miscellaneous Funds	8080-8099								(7,200.00)	
Federal Revenue	8100-8299									
Other State Revenue	8300-8599						2,618.00	2,824.00	4,604.00	
Other Local Revenue	8600-8799		3,890.00	5,460.00	9,725.00	18,970.00	20,485.00	86,146.00	21,159.00	4,539.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			24,088.00	25,658.00	36,681.00	18,970.00	43,301.00	1,369,446.00	26,642.00	24,014.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		16,874.00	106,528.00	116,552.00	112,175.00	110,998.00	108,188.00	109,979.00	112,142.00
Classified Salaries	2000-2999		28,868.00	46,902.00	54,891.00	44,464.00	45,341.00	60,150.00	46,950.00	50,751.00
Employee Benefits	3000-3999		22,633.00	63,510.00	58,271.00	67,819.00	67,859.00	68,643.00	68,079.00	68,027.00
Books and Supplies	4000-4999		16,209.00	15,545.00	12,781.00	1,619.00	6,460.00	3,221.00	2,675.00	2,395.00
Services	5000-5999		36,426.00	7,266.00	20,830.00	10,683.00	29,323.00	6,522.00	80,913.00	20,374.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629		55,000.00					5,000.00		
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			176,010.00	239,751.00	263,325.00	236,760.00	259,981.00	251,724.00	308,596.00	253,689.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
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	0.00
Liabilities and Deferred Inflows										
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	0.00
Nonoperating										
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	0.00
E. NET INCREASE/DECREASE (B - C + D)			(151,922.00)	(214,093.00)	(226,644.00)	(217,790.00)	(216,680.00)	1,117,722.00	(281,954.00)	(229,675.00)
F. ENDING CASH (A + E)			2,705,564.00	2,491,471.00	2,264,827.00	2,047,037.00	1,830,357.00	2,948,079.00	2,666,125.00	2,436,450.00
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		2,436,450.00	2,229,386.00	3,129,087.00	2,916,201.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	15,819.00	10,306.00	10,306.00	10,306.00			159,980.00	159,980.00
Property Taxes	8020-8079		1,005,084.00		59,067.00			2,346,488.00	2,346,488.00
Miscellaneous Funds	8080-8099							(7,200.00)	(7,200.00)
Federal Revenue	8100-8299	1,115.00			28,283.00	1,115.00		30,513.00	30,513.00
Other State Revenue	8300-8599	11,442.00		1,703.00		3,878.00	110,735.00	137,804.00	137,804.00
Other Local Revenue	8600-8799	15,514.00	116,663.00	51,254.00	39,310.00	52,436.00		445,551.00	445,551.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		43,890.00	1,132,053.00	63,263.00	136,966.00	57,429.00	110,735.00	3,113,136.00	3,113,136.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	112,620.00	110,938.00	112,178.00	40,883.00			1,170,055.00	1,170,055.00
Classified Salaries	2000-2999	46,825.00	46,584.00	47,539.00	55,356.00			574,621.00	574,621.00
Employee Benefits	3000-3999	67,087.00	62,327.00	83,060.00	63,417.00		110,735.00	871,467.00	871,467.00
Books and Supplies	4000-4999	16,896.00	3,490.00	5,994.00	10,629.00	3,734.00		101,648.00	101,648.00
Services	5000-5999	7,526.00	9,013.00	17,378.00	59,429.00	8,190.00		313,873.00	313,873.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629			10,000.00	52,150.00			122,150.00	122,150.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		250,954.00	232,352.00	276,149.00	281,864.00	11,924.00	110,735.00	3,153,814.00	3,153,814.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
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	
Liabilities and Deferred Inflows									
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	
Nonoperating									
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)		(207,064.00)	899,701.00	(212,886.00)	(144,898.00)	45,505.00	0.00	(40,678.00)	(40,678.00)
F. ENDING CASH (A + E)		2,229,386.00	3,129,087.00	2,916,201.00	2,771,303.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,816,808.00	

Kenwood (70789)						User
201	2020-21	2021-22	2022-23	2023-24	2024-25	
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	*0.00%*	*5.07%*	*2.48%*	*3.11%*	*3.54%*	
LCFF Entitlement						
Base Grant	$1,061,428	$1,104,789	$977,305	$988,834	$1,057,548	
Grade Span Adjustment	58,994	61,188	57,642	58,567	62,527	
Supplemental Grant	46,856	49,810	42,930	41,100	41,809	
Add-ons: Targeted Instructional Improvement Block Grant	7,290	7,290	7,290	7,290	7,290	
Add-ons: Home-to-School Transportation	4,230	4,230	4,230	4,230	4,230	
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Ai	**$1,178,798**	**$1,227,307**	**$1,089,397**	**$1,100,021**	**$1,173,404**	
Miscellaneous Adjustments	31,000	31,000	31,000	31,000	-	
Economic Recovery Target	134,273	134,273	134,273	134,273	134,273	
Additional State Aid	-	-	-	-	-	
Total LCFF Entitlement	**1,344,071**	**1,392,580**	**1,254,670**	**1,265,294**	**1,307,677**	
LCFF Entitlement Per ADA	**$ 9,821**	**$ 10,271**	**$ 10,715**	**$ 11,012**	**$ 11,019**	
Components of LCFF By Object Code						
State Aid (Object Code 8011)	$ 101,864	$ 101,864	$ 101,864	$ 101,864	$ 101,864	
EPA (for LCFF Calculation purposes)	$ 27,372	$ 27,116	$ 23,418	$ 22,980	$ 23,736	
Local Revenue Sources:						
Property Taxes (Object 8021 to 8089)	$ 2,300,478	$ 2,346,488	$ 2,393,417	$ 2,441,286	$ 2,490,111	
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	
Property Taxes net of In-Lieu	*$ 2,300,478*	*$ 2,346,488*	*$ 2,393,417*	*$ 2,441,286*	*$ 2,490,111*	
TOTAL FUNDING	**2,429,714**	**2,475,468**	**2,518,699**	**2,566,130**	**2,615,711**	
Basic Aid Status	*Basic Aid*	*Basic Aid*	*Basic Aid*	*Basic Aid*	*Basic Aid*	
Excess Taxes	*$ 1,058,271*	*$ 1,055,772*	*$ 1,240,611*	*$ 1,277,856*	*$ 1,284,298*	
EPA in Excess to LCFF Funding	*$ 27,372*	*$ 27,116*	*$ 23,418*	*$ 22,980*	*$ 23,736*	
Total LCFF Entitlement	**1,344,071**	**1,392,580**	**1,254,670**	**1,265,294**	**1,307,677**	

SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
% of Adjusted Revenue Limit - P-2	37.69258175%	37.69000000%	37.69000000%	37.69000000%	37.69000000%
EPA (for LCFF Calculation purposes)	$ 27,372	$ 27,116	$ 23,418	$ 22,980	$ 23,736
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	$ 27,372	$ 27,116	$ 23,418	$ 22,980	$ 23,736
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	$ (444.00)	$ -	$ -	$ -	$ -

LCAP Percentage to Increase or Improve Services					
Base Grant	$ 1,297,215	$ 1,342,770	$ 1,211,740	$ 1,224,194	$ 1,265,868
Supplemental and Concentration Grant funding in the LCAP year	$ 46,856	$ 49,810	$ 42,930	$ 41,100	$ 41,809
Percentage to Increase or Improve Services	3.61%	3.71%	3.54%	3.36%	3.30%

SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	131	124	121	122	126
Total Enrollment	**131**	**124**	**121**	**122**	**126**
Unduplicated Pupil Count	30	25	23	24	22
Total Unduplicated Pupil Count	**30**	**25**	**23**	**24**	**22**
Rolling %, Supplemental Grant	20.9100%	21.3600%	20.7400%	19.6200%	18.7000%
Rolling %, Concentration Grant	20.9100%	21.3600%	20.7400%	19.6200%	18.7000%

SUMMARY OF LCFF ADA					
Prior Year ADA for the Hold Harmless - (net of current year charter shift)					
Grades TK-3	72.62	72.67	66.87	65.07	65.88
Grades 4-6	62.87	62.91	50.22	49.05	49.02
LCFF Subtotal	135.49	135.58	117.09	114.12	114.90
Combined Subtotal	135.49	135.58	117.09	114.12	114.90
Current Year ADA					
Grades TK-3	72.67	66.87	65.07	65.88	67.89
Grades 4-6	62.91	50.22	49.05	49.02	50.79
LCFF Subtotal	135.58	117.09	114.12	114.90	118.68
Combined Subtotal	135.58	117.09	114.12	114.90	118.68
Change in LCFF ADA (excludes NSS ADA)	0.09	(18.49)	(2.97)	0.78	3.78
Increase	Increase	Decline	Decline	Increase	Increase
Funded LCFF ADA for the Hold Harmless					
Grades TK-3	72.67	72.67	66.87	65.88	67.89
Grades 4-6	62.91	62.91	50.22	49.02	50.79
Subtotal	135.58	135.58	117.09	114.90	118.68
Current	*Current*	*Prior*	*Prior*	*Current*	*Current*
NPS, CDS, & COE Operated					
Grades TK-3	0.98	-	-	-	-
Grades 4-6	0.30	-	-	-	-
Subtotal	1.28	-	-	-	-
ACTUAL ADA *(Current Year Only)*					
Grades TK-3	73.65	66.87	65.07	65.88	67.89
Grades 4-6	63.21	50.22	49.05	49.02	50.79
Total Actual ADA	136.86	117.09	114.12	114.90	118.68
TOTAL FUNDED ADA					
Grades TK-3	73.65	72.67	66.87	65.88	67.89
Grades 4-6	63.21	62.91	50.22	49.02	50.79
Total	**136.86**	**135.58**	**117.09**	**114.90**	**118.68**
Funded Difference (Funded ADA less Actual ADA)	-	*18.49*	*2.97*	-	-

KENWOOD SCHOOL DISTRICT
Original 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 10, 2021	**(Col A) 2020-21 Current Operating Budget**	**(Col B) Proposed 2021-22 Budget**
UNAUDITED BEGINNING BALANCE	**250,199**	**253,699**
Revenues		
Local Revenue - Interest	3,500	2,500
Transfer in from General Fund	0	0
Total Revenues	**3,500**	**2,500**
Expenditures		
Transfers Out	0	0
Total Expenditures	**0**	**0**
Net Ending Balance	**253,699**	**256,199**
Less Components of Ending Bal:		
Designated for Economic Uncertainties	253,699	256,199

KENWOOD SCHOOL DISTRICT
Original Budget 2021-22

Child Care Center 12

This fund is used to account separately for auxilary child care programs. The Preschool Program and the Afterschool "Cougar Club" comprise this fund.

Regular Board Meeting June 10, 2021	(Col A) 2020-21 Current Operating Budget	(Col B) Proposed 2021-22 Budget
UNAUDITED BEGINNING BALANCE	**42,538**	**13,370**
Revenues		
Local Revenue	39,415	158,700
Interest	200	0
Transfers In	55,000	54,000
Total Revenues	**94,615**	**212,700**
Expenditures		
Salaries	65,755	126,893
Benefits	50,561	76,272
Inst Materials and Supplies	2,426	4,000
Services and Oper Exp	5,041	5,850
Capital Outlay	0	
Transfers Out	0	
Total Expenditures	**123,783**	**213,015**
NET REVENUE (EXPENDITURES)	(29,168)	(315)
Net Ending Balance	**13,370**	**13,055**
Less Components of Ending Bal:		

KENWOOD SCHOOL DISTRICT
Original Budget 2021-22
Child Care Center 12
By Program

Regular Board Meeting June 10, 2021	2021-22 Rainbow Garden at Kenwood School Preschool	2021-22 Cougar Club After School Care
	0	**13,055**
Revenues		
Local Revenue	94,200	64,500
Interest	0	0
Transfers In/Out	44,500	9,500
Total Revenues	**138,700**	**74,000**
Expenditures		
Salaries	76,452	50,441
Benefits	56,493	19,779
Inst Materials and Supplies	2,000	2,000
Services and Oper Exp	3,600	2,250
Capital Outlay	0	
Transfers Out	0	
Total Expenditures	**138,545**	**74,470**
NET REVENUE (EXPENDITURES)	155	(470)
Net Ending Balance	**155**	**12,585**
Less Components of Ending Bal:		

KENWOOD SCHOOL DISTRICT
Original 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 10, 2021	(Col A) 2020-21 Current Operating Budget	(Col B) Proposed 2021-22 Budget
UNAUDITED BEGINNING BALANCE	**2,186**	**20,879**
Revenues		
State Revenue		
State Milk Reimbursement	0	500
Food Sales	15,000	35,000
Donations	10,000	10,000
Interest	0	0
Transfers In	65,000	40,250
Total Revenues	**90,000**	**85,750**
Expenditures		
Classified Salaries	42,881	45,644
Benefits	17,826	20,038
Food and Other Supplies	9,500	18,500
Services and Oper Exp	1,100	1,100
Capital Outlay	0	
Transfers Out	0	
Total Expenditures	**71,307**	**85,282**
NET REVENUE (EXPENDITURES)	18,693	468
Net Ending Balance	**20,879**	**21,347**
Less Components of Ending Bal:		

KENWOOD SCHOOL DISTRICT
Original 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.
The expenditures are for major repairs and replacements under the

Regular Board Meeting June 10, 2021	(Col A) 2020-21 Current Operating Budget	(Col B) Proposed 2021-22 Budget
UNAUDITED BEGINNING BALANCE	**34,517**	**23,717**
Revenues		
State Revenue	7,200	7,200
Local Revenue - Interest	400	400
Transfers In From General Fund	0	0
Total Revenues	**7,600**	**7,600**
Expenditures		
Supplies	0	0
Services and Operation Expense	18,400	10,000
Capital Outlay	0	0
Transfers Out	0	0
Total Expenditures	**18,400**	**10,000**
NET REVENUE (EXPENDITURES)	(10,800)	(2,400)
Net Ending Balance	**23,717**	**21,317**
Ending Balance **Committed Amount**	**23,717**	**21,317**

KENWOOD SCHOOL DISTRICT
Original 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.

Regular Board Meeting June 10, 2021	(Col A) 2020-21 Current Operating Budget	(Col B) Proposed 2021-22 Budget
UNAUDITED BEGINNING BALANCE	**163,643**	**165,143**
Revenues		
Local Revenue - Interest	2,000	2,000
Local Revenue - Developer Fees	0	0
Transfers In	0	0
Total Revenues	**2,000**	**2,000**
Expenditures		
Supplies	0	0
Services & Operations Expense	500	500
Capital Outlay	0	0
Transfers Out	0	0
Total Expenditures	**500**	**500**
NET REVENUE (EXPENDITURES)	**1,500**	**1,500**
Net Ending Balance	**165,143**	**166,643**
Less Components of Ending Bal:		
Designated Amounts	0	0
Ending Balance **Undesignated Amount**	**165,143**	**166,643**

KENWOOD SCHOOL DISTRICT
Original Budget 2021-22
Special Reserve Capital Outlay Fund 40

This fund exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes. Transfers authorized by the governing board from the General Fund must be expended for capital outlay purposes

Regular Board Meeting June 10, 2021	(Col A) 2020-21 Current Operating Budget	(Col B) Proposed 2021-22 Updated Budget
UNAUDITED BEGINNING BALANCE	**22,970**	**49,370**
Revenues		
Local Revenue - Interest	500	500
State Revenue	0	0
Transfers In	27,900	27,900
Total Revenues	**28,400**	**28,400**
Expenditures		
Supplies	0	0
Services & Operations Expense	2,000	2,000
Capital Outlay	0	0
Transfers Out	0	0
Total Expenditures	**2,000**	**2,000**
NET REVENUE (EXPENDITURES)	**26,400**	**26,400**
Net Ending Balance	**49,370**	**75,770**
Less Components of Ending Bal:	0	0
Designated Amounts		
Ending Balance	**49,370**	**75,770**
Undesignated Amount		

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:

[x] 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.

[x] 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:

Place: www.kenwoodschool.org
Date: May 26, 2021

Public Hearing:

Place: Kenwood School Library
Date: June 03, 2021
Time: 04:00 PM

Adoption Date: June 10, 2021

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

Contact person for additional information on the budget reports:

Name: Anne Kopache
Telephone: 707-833-2952

Title: Chief Business Official
E-mail: akopache@kenwoodschool.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?	X	
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	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?		X
		• Adoption date of the LCAP or an update to the LCAP:	Jun 10, 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

(X) 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 10, 2021

For additional information on this certification, please contact:

Name: Anne Kopache

Title: Chief Business Official

Telephone: 707-833-2952

E-mail: akopache@kenwoodschool.org

Kenwood School District
2021-22
Budget

Appendix A

State 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): 117

District's ADA Standard Percentage Level: **3.0%**

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	135	130		
Charter School				
Total ADA	**135**	**130**	**3.7%**	**Not Met**
Second Prior Year (2019-20)				
District Regular	135	136		
Charter School				
Total ADA	**135**	**136**	**N/A**	**Met**
First Prior Year (2020-21)				
District Regular	133	136		
Charter School		0		
Total ADA	**133**	**136**	**N/A**	**Met**
Budget Year (2021-22)				
District Regular	117			
Charter School	0			
Total ADA	**117**			

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 impacted ADA in the 18-19 school year.

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): 117

District's Enrollment Standard Percentage Level: 3.0%

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	Enrollment Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	141	138		
Charter School				
Total Enrollment	**141**	**138**	**2.1%**	**Met**
Second Prior Year (2019-20)				
District Regular	142	141		
Charter School				
Total Enrollment	**142**	**141**	**0.7%**	**Met**
First Prior Year (2020-21)				
District Regular	140	130		
Charter School				
Total Enrollment	**140**	**130**	**7.1%**	**Not Met**
Budget Year (2021-22)				
District Regular	124			
Charter School				
Total Enrollment	**124**			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation: (required if NOT met)

Distance Learning and the Glass Fire impacted enrollment in the 20-21 school year.

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	130	138	
Charter School		0	
Total ADA/Enrollment	**130**	**138**	**94.2%**
Second Prior Year (2019-20)			
District Regular	136	141	
Charter School			
Total ADA/Enrollment	**136**	**141**	**96.5%**
First Prior Year (2020-21)			
District Regular	136	130	
Charter School	0		
Total ADA/Enrollment	**136**	**130**	**104.6%**
		Historical Average Ratio:	98.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**98.9%**

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	117	124		
Charter School	0			
Total ADA/Enrollment	**117**	**124**	**94.4%**	**Met**
1st Subsequent Year (2022-23)				
District Regular	114	121		
Charter School				
Total ADA/Enrollment	**114**	**121**	**94.2%**	**Met**
2nd Subsequent Year (2023-24)				
District Regular	114	122		
Charter School				
Total ADA/Enrollment	**114**	**122**	**93.4%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA[1] 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)	137.58	118.09	114.12	114.90
b. Prior Year ADA (Funded)		137.58	118.09	114.12
c. Difference (Step 1a minus Step 1b)		(19.49)	(3.97)	0.78
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-14.17%	-3.36%	0.68%
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)		-14.17%	-3.36%	0.68%
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)	2,300,478.00	2,346,488.00	2,393,417.00	2,441,286.00
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)	2,460,714.00	2,506,468.00	2,553,397.00	2,600,034.00
District's Projected Change in LCFF Revenue:		1.86%	1.87%	1.83%
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 Basic Aide Standard has been met. Status is in error.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2018-19)	1,762,850.28	1,985,504.10	88.8%
Second Prior Year (2019-20)	1,934,398.36	2,175,102.84	88.9%
First Prior Year (2020-21)	1,971,257.00	2,209,288.00	89.2%
		Historical Average Ratio:	89.0%

	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):	**84.0% to 94.0%**	**84.0% to 94.0%**	**84.0% to 94.0%**

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) 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)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Budget Year (2021-22)	1,923,482.00	2,164,279.00	88.9%	Met
1st Subsequent Year (2022-23)	2,014,719.00	2,261,536.00	89.1%	Met
2nd Subsequent Year (2023-24)	2,087,885.00	2,340,872.00	89.2%	Met

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

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

1a. STANDARD 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):	-14.17%	-3.36%	0.68%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	**-24.17% to -4.17%**	**-13.36% to 6.64%**	**-9.32% to 10.68%**
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-19.17% to -9.17%	-8.36% to 1.64%	-4.32% to 5.68%

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)	68,379.00		
Budget Year (2021-22)	30,513.00	-55.38%	Yes
1st Subsequent Year (2022-23)	30,513.00	0.00%	No
2nd Subsequent Year (2023-24)	30,513.00	0.00%	No

Explanation: (required if Yes)
Federal Funding for Covid 19 pandemic relief is included in the 20-21 fiscal year. It is not anticipated in subsequent fiscal years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	188,584.00		
Budget Year (2021-22)	137,804.00	-26.93%	Yes
1st Subsequent Year (2022-23)	139,387.00	1.15%	No
2nd Subsequent Year (2023-24)	141,875.00	1.78%	No

Explanation: (required if Yes)
State Funding for Covid 19 pandemic relief is included in the 20-21 fiscal year. It is not anticipated in subsequent fiscal years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	392,337.00		
Budget Year (2021-22)	445,551.00	13.56%	Yes
1st Subsequent Year (2022-23)	447,322.00	0.40%	No
2nd Subsequent Year (2023-24)	449,129.00	0.40%	No

Explanation: (required if Yes)
Kenwood Education Foundation was not able to have the annual fundraiser for enrichment programs in the 19-20 or 20-21 fiscal years. It is expected that the event will be held in 21-22 and subsequent fiscal years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	121,689.47		
Budget Year (2021-22)	101,648.00	-16.47%	No
1st Subsequent Year (2022-23)	104,189.00	2.50%	Yes
2nd Subsequent Year (2023-24)	107,594.00	3.27%	No

Explanation: (required if Yes)
Equipment and supplies purchased in the 20-21 fiscal year for PPE, Distance Learing and the return to In-Person Learning have not been included in 21-22 and subsequent fiscal years. All fiscal years include expenses for technology as determined by the 5 year Computer Replacement Plan approved by the Board.

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

First Prior Year (2020-21)	308,845.00		
Budget Year (2021-22)	313,873.00	1.63%	Yes
1st Subsequent Year (2022-23)	321,720.00	2.50%	Yes
2nd Subsequent Year (2023-24)	329,762.00	2.50%	No

Explanation: (required if Yes)
Services and Operating expenditures are expected to increase on an average of 2.5% per year.

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)	649,300.00		
Budget Year (2021-22)	613,868.00	-5.46%	Met
1st Subsequent Year (2022-23)	617,222.00	0.55%	Met
2nd Subsequent Year (2023-24)	621,517.00	0.70%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	430,534.47		
Budget Year (2021-22)	415,521.00	-3.49%	Not Met
1st Subsequent Year (2022-23)	425,909.00	2.50%	Met
2nd Subsequent Year (2023-24)	437,356.00	2.69%	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 MET - Projected total operating revenues have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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

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)
Equipment and supplies purchased in the 20-21 fiscal year for PPE, Distance Learing and the return to In-Person Learning have not been included in 21-22 and subsequent fiscal years. All fiscal years include expenses for technology as determined by the 5 year Computer Replacement Plan approved by the Board.

Explanation: **Services and Other Exps** (linked from 6B if NOT met)
Services and Operating expenditures are expected to increase on an average of 2.5% per year.

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)	3,043,079.00			
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	3,043,079.00	91,292.37	89,677.00	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)

Elementary school districts with an average daily attendance less than 900 pupils are exempt

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] 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)	406,402.75	386,823.42	411,052.42
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,279,250.79	1,271,568.40	880,548.40
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(4,983.53)	0.00
e. Available Reserves (Lines 1a through 1d)	1,685,653.54	1,653,408.29	1,291,600.82
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	2,970,994.85	3,152,693.82	3,147,057.47
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)	2,970,994.85	3,152,693.82	3,147,057.47
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	56.7%	52.4%	41.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	**18.9%**	**17.5%**	**13.7%**

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	72,428.94	2,138,144.10	N/A	Met
Second Prior Year (2019-20)	(65,683.39)	2,392,901.84	2.7%	Met
First Prior Year (2020-21)	(143,093.00)	2,337,188.00	6.1%	Met
Budget Year (2021-22) (Information only)	(37,627.00)	2,271,429.00		

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): 118

District's Fund Balance Standard Percentage Level: 1.7%

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) Original Budget	Estimated/Unaudited Actuals	Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
Third Prior Year (2018-19)	2,697,462.00	2,778,665.85	N/A	Met
Second Prior Year (2019-20)	2,882,404.00	2,851,094.79	1.1%	Met
First Prior Year (2020-21)	2,647,268.00	2,785,411.40	N/A	Met
Budget Year (2021-22) (Information only)	2,642,318.40			

[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 reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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.)	117	114	115
District's Reserve Standard Percentage Level:	**5%**	**5%**	**5%**

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
   a. Enter the name(s) of the SELPA(s):

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

10B. Calculating the District's Reserve Standard

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

		Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1.	Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	3,153,814.00	3,224,778.00	3,310,114.00
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)	3,153,814.00	3,224,778.00	3,310,114.00
4.	Reserve Standard Percentage Level	5%	5%	5%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	157,690.70	161,238.90	165,505.70
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)**	**157,690.70**	**161,238.90**	**165,505.70**

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)	157,691.00	161,239.00	165,506.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	854,658.40	766,773.40	649,992.40
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)	256,199.42	256,250.00	256,250.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	1,268,548.82	1,184,262.40	1,071,748.40
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	40.22%	36.72%	32.38%
District's Reserve Standard (Section 10B, Line 7):	**157,690.70**	**161,238.90**	**165,505.70**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources? — No

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

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues? — No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**				
First Prior Year (2020-21)	(328,584.00)			
Budget Year (2021-22)	(310,798.00)	(17,786.00)	-5.4%	Met
1st Subsequent Year (2022-23)	(319,555.00)	8,757.00	2.8%	Met
2nd Subsequent Year (2023-24)	(328,619.00)	9,064.00	2.8%	Met
1b. **Transfers In, General Fund ***				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. **Transfers Out, General Fund ***				
First Prior Year (2020-21)	147,900.00			
Budget Year (2021-22)	122,150.00	(25,750.00)	-17.4%	Not Met
1st Subsequent Year (2022-23)	71,500.00	(50,650.00)	-41.5%	Not Met
2nd Subsequent Year (2023-24)	51,500.00	(20,000.00)	-28.0%	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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Distance Learning impacted the Cafeteria, Preschool and After School Care programs. It is expected that increased contributions from the General Fund will be needed to supplement all programs in Funds 12 and 13 for a couple of fiscal years until participation can be restored to pre-pandemic levels.

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 commitments[1] 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) — No

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: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				41,459
Other Long-term Commitments (do not include OPEB):				
TOTAL:				41,459

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

n/a

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

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

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

Self-Insurance Fund	Governmental Fund

4. OPEB Liabilities

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

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)	0.00		
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
d. Number of retirees receiving OPEB benefits			

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

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

S8. Status of Labor Agreements

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

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:
The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	9.9	10.0	10.0	10.0

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	10,594	

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
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	3.0%	10.0%	10.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
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	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.7%	1.7%	1.7%

Certificated (Non-management) Attrition (layoffs and retirements)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

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	5.2	5.0	5.0	5.0

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

Negotiations Settled

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

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

   If Yes, date of Superintendent and CBO certification:

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

   If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 2,315

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
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	3.0%	10.0%	10.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?	No		
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	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes

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	3.6	3.6	3.6	3.6

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:

	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

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

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

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

Management/Supervisor/Confidential
Step and Column Adjustments

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the budget and MYPs?			
2. Total cost of other benefits			
3. 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?	Yes
2. Adoption date of the LCAP or an update to the LCAP.	Jun 10, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Kenwood 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)	51.00	51.00	51.00	60.45	60.45	60.45
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)	84.58	84.58	84.58	56.64	56.64	56.64
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)	135.58	135.58	135.58	117.09	117.09	117.09
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	2.00	2.00	2.00	1.00	1.00	1.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.00	2.00	2.00	1.00	1.00	1.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	137.58	137.58	137.58	118.09	118.09	118.09
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	122,150.00		
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					54,000.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					40,250.00	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	0.00		
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	0.00		
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	0.00		
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					27,900.00	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								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	122,150.00	122,150.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	2020-21 Estimated Actuals Restricted (B)	2020-21 Estimated Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	2,453,514.00	0.00	2,453,514.00	2,499,268.00	0.00	2,499,268.00	1.9%
2) Federal Revenue		8100-8299	0.00	68,379.00	68,379.00	0.00	30,513.00	30,513.00	-55.4%
3) Other State Revenue		8300-8599	24,933.00	163,651.00	188,584.00	21,332.00	116,472.00	137,804.00	-26.9%
4) Other Local Revenue		8600-8799	44,232.00	348,105.00	392,337.00	24,000.00	421,551.00	445,551.00	13.6%
5) TOTAL, REVENUES			2,522,679.00	580,135.00	3,102,814.00	2,544,600.00	568,536.00	3,113,136.00	0.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	899,465.00	249,335.00	1,148,800.00	869,497.00	300,558.00	1,170,055.00	1.9%
2) Classified Salaries		2000-2999	463,028.00	136,341.00	599,369.00	412,551.00	162,070.00	574,621.00	-4.1%
3) Employee Benefits		3000-3999	608,764.00	211,690.00	820,454.00	641,434.00	230,033.00	871,467.00	6.2%
4) Books and Supplies		4000-4999	78,879.00	42,810.47	121,689.47	75,849.00	25,799.00	101,648.00	-16.5%
5) Services and Other Operating Expenditures		5000-5999	159,152.00	149,693.00	308,845.00	164,948.00	148,925.00	313,873.00	1.6%
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			2,209,288.00	789,869.47	2,999,157.47	2,164,279.00	867,385.00	3,031,664.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			313,391.00	(209,734.47)	103,656.53	380,321.00	(298,849.00)	81,472.00	-21.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	127,900.00	20,000.00	147,900.00	107,150.00	15,000.00	122,150.00	-17.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(328,584.00)	328,584.00	0.00	(310,798.00)	310,798.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(456,484.00)	308,584.00	(147,900.00)	(417,948.00)	295,798.00	(122,150.00)	-17.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals Unrestricted (A)	2020-21 Estimated Actuals Restricted (B)	2020-21 Estimated Actuals Total Fund col. A + B (C)	2021-22 Budget Unrestricted (D)	2021-22 Budget Restricted (E)	2021-22 Budget Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(143,093.00)	98,849.53	(44,243.47)	(37,627.00)	(3,051.00)	(40,678.00)	-8.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,785,411.40	175,977.79	2,961,389.19	2,642,318.40	274,827.32	2,917,145.72	-1.5%
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)			2,785,411.40	175,977.79	2,961,389.19	2,642,318.40	274,827.32	2,917,145.72	-1.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,785,411.40	175,977.79	2,961,389.19	2,642,318.40	274,827.32	2,917,145.72	-1.5%
2) Ending Balance, June 30 (E + F1e)			2,642,318.40	274,827.32	2,917,145.72	2,604,691.40	271,776.32	2,876,467.72	-1.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,200.00	0.00	1,200.00	1,200.00	0.00	1,200.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	274,827.32	274,827.32	0.00	271,776.32	271,776.32	-1.1%
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	1,603,217.00	0.00	1,603,217.00	1,591,142.00	0.00	1,591,142.00	-0.8%
Add 10% Reserve for Economic Uncerta	0000	9780				*315,381.00*		*315,381.00*	
Reserve for Special Education Extraordi	0000	9780				*266,000.00*		*266,000.00*	
Reserve for Foundation Support - Enricl	0000	9780				*100,000.00*		*100,000.00*	
Reserve for Curriculum Adoption	0000	9780				*30,000.00*		*30,000.00*	
Subsequent Year Cash Flow	0000	9780				*879,761.00*		*879,761.00*	
Add 10% Reserve for Economic Uncerta	0000	9780	*314,706.00*		*314,706.00*				
Reserve for Special Education Extraordi	0000	9780	*266,000.00*		*266,000.00*				
Reserve for Foundation Support - Enricl	0000	9780	*100,000.00*		*100,000.00*				
Reserve for Curriculum Adoption	0000	9780	*60,000.00*		*60,000.00*				
Subsequent Year Cash Flow	0000	9780	*862,511.00*		*862,511.00*				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	157,353.00	0.00	157,353.00	157,691.00	0.00	157,691.00	0.2%
Unassigned/Unappropriated Amount		9790	880,548.40	0.00	880,548.40	854,658.40	0.00	854,658.40	-2.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	2,500.00	-28.6%
5) TOTAL, REVENUES			3,500.00	2,500.00	-28.6%
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	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)			3,500.00	2,500.00	-28.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,500.00	2,500.00	-28.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	250,199.42	253,699.42	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			250,199.42	253,699.42	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			250,199.42	253,699.42	1.4%
2) Ending Balance, June 30 (E + F1e)			253,699.42	256,199.42	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	253,699.42	256,199.42	1.0%
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	39,615.00	158,700.00	300.6%
5) TOTAL, REVENUES			39,615.00	158,700.00	300.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	65,755.00	126,893.00	93.0%
3) Employee Benefits		3000-3999	50,561.00	76,272.00	50.9%
4) Books and Supplies		4000-4999	2,426.00	4,000.00	64.9%
5) Services and Other Operating Expenditures		5000-5999	5,041.00	5,850.00	16.0%
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			123,783.00	213,015.00	72.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,168.00)	(54,315.00)	-35.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	55,000.00	54,000.00	-1.8%
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			55,000.00	54,000.00	-1.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,168.00)	(315.00)	-98.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,538.50	13,370.50	-68.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,538.50	13,370.50	-68.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,538.50	13,370.50	-68.6%
2) Ending Balance, June 30 (E + F1e)			13,370.50	13,055.50	-2.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	13,165.64	12,850.64	-2.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	204.86	204.86	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	500.00	New
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,000.00	45,000.00	80.0%
5) TOTAL, REVENUES			25,000.00	45,500.00	82.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	42,881.00	45,644.00	6.4%
3) Employee Benefits		3000-3999	17,826.00	20,038.00	12.4%
4) Books and Supplies		4000-4999	9,500.00	18,500.00	94.7%
5) Services and Other Operating Expenditures		5000-5999	1,100.00	1,100.00	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			71,307.00	85,282.00	19.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(46,307.00)	(39,782.00)	-14.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	65,000.00	40,250.00	-38.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			65,000.00	40,250.00	-38.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,693.00	468.00	-97.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,185.70	20,878.70	855.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,185.70	20,878.70	855.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,185.70	20,878.70	855.2%
2) Ending Balance, June 30 (E + F1e)			20,878.70	21,346.70	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	20,878.70	21,346.70	2.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	7,200.00	7,200.00	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	400.00	400.00	0.0%
5) TOTAL, REVENUES			7,600.00	7,600.00	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	18,400.00	10,000.00	-45.7%
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			18,400.00	10,000.00	-45.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,800.00)	(2,400.00)	-77.8%
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)			(10,800.00)	(2,400.00)	-77.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,516.84	23,716.84	-31.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,516.84	23,716.84	-31.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,516.84	23,716.84	-31.3%
2) Ending Balance, June 30 (E + F1e)			23,716.84	21,316.84	-10.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	23,716.84	21,316.84	-10.1%
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	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	500.00	500.00	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			500.00	500.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500.00	1,500.00	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	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)			1,500.00	1,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	163,642.67	165,142.67	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,642.67	165,142.67	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,642.67	165,142.67	0.9%
2) Ending Balance, June 30 (E + F1e)			165,142.67	166,642.67	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	164,463.69	166,642.69	1.3%
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	678.98	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(0.02)	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	500.00	500.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,000.00	2,000.00	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			2,000.00	2,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,500.00)	(1,500.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	27,900.00	27,900.00	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			27,900.00	27,900.00	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)			26,400.00	26,400.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,970.18	49,370.18	114.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,970.18	49,370.18	114.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,970.18	49,370.18	114.9%
2) Ending Balance, June 30 (E + F1e)			49,370.18	75,770.18	53.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	49,370.18	75,770.18	53.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%