

Nicasio School District

Since 1862

Board of Trustees

Michelle Rutledge, *Board President* ~ Elaine Doss, *Trustee* ~ Mark Burton, *Trustee*

AGENDA

Special Meeting

Thursday, June 18, 2020 5:00pm

Nicasio School Library, 5555 Nicasio Valley Road, California

This meeting is being held via videoconference pursuant to Executive Order N-25-20 issued by California Governor Gavin Newsom on March 12, 2020. Videoconference access information will be posted on the District website: <http://www.nicasioschool.org/index.php/school-board/board-meetings>

1. **Opening Business**
 - a. Call to Order (*Michelle Rutledge – Board President*)
 - b. Roll Call
 - c. Patriotic Moment
2. **Approval and Adoption of Agenda**
3. **PUBLIC HEARING on the Nicasio School District 2020-21 Proposed Budget:** The Board will hold a public hearing regarding the Nicasio School District 2020-21 Proposed Budget.
4. **Conclusion**
 - a. Adjournment

If you need assistance to access the Board meeting room or to otherwise participate at the meeting, please submit a written request to Nicasio School District Superintendent at P.O. Box 711, Nicasio, CA 94946 or office@nicasioschool.org. Notification at least 48 hours prior to the meeting will better enable the District to make reasonable accommodations in accordance with the Americans with Disabilities Act.



5555 Nicasio Valley Road, Nicasio, CA 94946
☎ 415.662.2184 / 📠 415.662.2250 / www.nicasioschool.org

Notice of Public Hearing

Nicasio School District
will hold a

PUBLIC HEARING

on the 2020-21 Proposed Budget

Thursday June 18, 2020

5:00 PM

Nicasio School Library
5555 Nicasio Valley Road
Nicasio, CA

*The 2020-21 Proposed Budget will be available for inspection on the
Nicasio School District website: www.nicasioschool.org June 12-18.*

NICASIO SCHOOL DISTRICT

2020-21

BUDGET

Packet includes:

A. Budget memo to the Board of Trustees - Budget Assumptions

Multi Year Projections 2021-22 and 2022-23

B. Four Column comparison - Estimated Actuals 2019-21

**Proposed Budget 2020-21, Multi Year Projections for
2021-22 and 2022-23**

C. Power Point Presentation - Budget 2020-21

D. SACS School District and Workers Compensation

Certifications - Signature Required

E. State Budget in state's SACS Format

- 1 General Fund 01**
- 2 Deferred Maintenance Fund 14**
- 3 Multi Year Projection**
- 4 Criteria and Standards**
- 5 Technical Reviews**

NICASIO SCHOOL DISTRICT 2020-21 Budget Report ~ General Fund

KEY BUDGET ASSUMPTIONS

The following Budget Assumptions are based on the California School Finance and Management Conference and the Marin County Office of Education Common Message, developed through collaboration with other California educational organizations and the California Dept of Finance.

Common Message:

On May 14, 2020 the Governor presented an overview of the May Revision. "This is no normal year. And this is no ordinary May Revision". With a budget deficit of \$54 billion, very different from his January proposal with a proposed \$5.6 billion surplus, the Governor meticulously outlined a variety of budget balancing strategies, including a variety of cancelled expansions, tax suspensions, deferrals, use of reserve funds and reductions. Since mid-March, more than 4 million Californians have become unemployed. The state's revenue sources have dropped and projections of the state's main-revenue sources-personal income tax, sales and use tax and corporation tax-have been reduced in the budget year by 25.5% and 22.7% respectively. These revenues comprise more than 90% of the general fund revenue.

The Governor in his May Revision takes action to bring expenditures in line with available funding, using reserves to soften the blow. He is implementing a 10% cut to state programs including K-12 and higher education, childcare and other state programs. Recognizing a statutory programs COLA that flows into LCFF, he has applied the 10% reduction, which will net a 7.92% decline in the LCFF base grant amount. The May Revision proposes \$4.4 billion in federal funding to LEAs to mitigate inequitable learning exacerbated by the COVID-19 pandemic. The Governor is proposing two thirds of the funding be allocated to districts with a high concentration of English learners, low income and foster youth on a per ADA basis and one-third of the funding be distributed based on the count of Special Education students.

Summary:

The Common Message is designed to assist LEAs in developing budgets and interim reports and is based on the Governor's May Revision. How this information affects each LEA is unique. It is noted the Senate Budget and Fiscal Review Committee released a pending Senate Version of the Budget 2020-21 on May 27, 2020 that reflects many of the proposed cuts to K-12 education, relying on cash deferrals, reserves and borrowing should federal stimulus finding fail to materialize. With this in mind, LEAs should evaluate their individual educational and financial risks. Finally, as we've seen in previous recessions, there is the possibility of a mid-year cut that could come as soon as August following the state's postponed July 15 personal and corporate tax collections.

BUDGET ASSUMPTIONS:

REVENUES: 2020-21

1. LCFF/Property Taxes = \$ 730,578 (State Aid \$ 43,008 and Property Tax Revenue \$ 697,570)

- Property taxes estimated at 2% growth from 2019-20 (based on most current County estimated Property Tax Revenues-Roll in Progress 06/01/20).
- Annual transfer to Deferred Maintenance Fund (\$ 10,000)
- LCFF funding based on the 2020-21 estimates compiled by the Marin County Office of Education (MCOE) which includes 10% reduction to state categorical funds/state aid
- Education Protection Account 2020-21 LCFF estimate MCOE

2. Federal Revenue = \$ 28,810 (Special Education Funding \$ 8,727, Title II \$ 1,057, Title III \$ 1,234 and REAP (Rural Education Grant) \$17,792)

- No carryover budgeted and no increases for COLA. With the exception of Special Education, which has a projected increase based on the current SELPA Fiscal Allocation Plan (FAP), all other Federal programs projected with a 10% decrease in funding.

3. State Revenue = \$ 42,038 (Mandated Cost Grant \$1,218 Lottery \$5,970, Special Education \$ 3,169 and STRS on Behalf payment \$ 31,489))

- All prior year one time funding eliminated from the proposed budget
- Both Unrestricted and Restricted lottery funds reduced 15% , Special Education as per Fiscal Allocation Plan
- STRS on Behalf : expense to record the payment made by the State "on-behalf" of the district employees. There is no net impact to this change in accounting as is budgeted with an offsetting increase to revenues.

4. Local Revenues = \$ 285,956 (Parcel Tax \$201,593, Interest on GF \$ 5,000, Interagency Services for the Superintendent \$ 12,000 (there is an offsetting contribution to revenue to make this expenditure neutral: Use of Facilities fees \$500 and Foundation Grant request to cover Program: \$44,170, Special Education Transfer \$18,582

Special Education AB 602 revenue – (transfer from SELPA-Special Education Local Plan Area) revised to reflect budget per the SELPA estimated budget allocation.

- Parcel tax budgeted flat with no increase - total projected revenue \$ 201,593

EXPENDITURES: 2020-21

1. Salaries & Benefits = \$ 520,681

Certificated Salaries: \$ 285,185

Classified Salaries: \$ 176,323

Employee Benefits: \$ 147,480

- Certificated salaries include the following staffing by formula:
 - 3.0 FTE Certificated ; classroom teachers
 - .60 FTE Certificated Administration
 - substitute time as estimated from prior years
- Classified salaries include the following staffing by formula:
 - 1.87 FTE Classified support staff including custodial, clerical, campus support, aides, subject experts
 - .8 FTE Confidential Classified (district office)
- Statutory benefits (employer costs):
 - All staffing adjusted to appropriate step & column per salary schedule: average cost 3% increase**
 - All open classified positions budgeted; classroom aide and English Language support pending**
 - Health benefits: Kaiser estimate increase 15% increase dental and vision coverage 5%
 - STRS rate 16.15% governor's proposed rate: original proposed rate was 18.4% (Increased cost of STRS at higher percentage would be \$ 6,177)
 - PERS rate 22.68% (district used the original proposal rate for PERS)
 - Social Security rate 6.2%
 - Medicare rate 1.45%

SUI rate .05 % per EDD

Worker's Compensation rate 1.57%

- Certificated Total payroll tax rate= 19.22 %
- Classified Total payroll tax rate = 9.27 % w/o PERS
- Classified Total payroll tax rate = 31.95 % with PERS

2. Other: Books/Supplies, Services/Operating Expenditures, Other Out-go and Other Financing Sources/Uses
= \$ 422,271

All prior year one time expenditures for books/supplies and or services have been eliminated from the proposed budget:

- Textbooks/classroom, library and PE supplies increased by 3% which has been standard practice
- Custodial and maintenance supplies - Janitorial supplies increased by \$2,500 for Educational Protective Equipment(EPE)
- Budget increased by \$10,000 for the cost of district paid meals - participation will be determined by eligibility criteria at the beginning of the school year
- Marin County Office of Education support/contracts (Nursing, Psychologist, Data Processing Support) - based on proposed contracts through MCOE
- Operational Expenditures; utilities, sewer, trash, (utilities 3% increase) water testing and all permits - no increase
- Funds allocated toward professional development for staff will be determined by the Title II allocation
- Special Education/technology/legal and audit contracts based on updated contracts from providers
- Excess Cost charged by MCOE for resource and speech teacher, Special Day class placement - budget based on latest updated SELPA Excess Cost projection. Special Education increased for 1 additional student placement in a Special Day Class with authorized parent transportation costs.

3. Reserves = \$ 210,315 *Unassigned/Unappropriated Reserve:*

- Designated for Economic Uncertainties remains at 5% (state requirement/law) of adopted budget operating expenditures (\$ 71,000)
- Maintained Board Designated reserve for Economic Uncertainties per Board Policy of \$ 186,325
- Restricted reserves estimated to be \$ 65,381. Actual reserves will be determined when the District's books are closed.

2021-22 and 2022-23 General Fund ~ Multi Year Projection Factors

REVENUES

1. Property taxes estimated at 0% growth for both years per LCFF calculation
2. LCFF funding based on the 2012-2013 apportionments with a "Basic Aid Fair Share "; calculations for LCFF; which include funding for the Education Protection Account (EPA) provided by the Marin County Office of Education (MCOE)
3. Federal Revenue budgeted flat for both years
4. State Revenue being maintained with the 10% reduction to LCFF State Aid
5. Local Revenue remains flat including interest and Parcel Tax

EXPENDITURES

1. *Salaries & Benefits*

- 2021-22
 1. 2020-21 Level.
 - ✓ Projected step and column adjustments included in salary projections.
 - ✓ 15% increase projected for Kaiser Health benefits
 - ✓ Benefits updated to include effects of step and column increases.
- 2022-23 Staffing
 1. 2021-22 Level.

- ✓ Projected step and column adjustments included in salary projections.
- ✓ Benefits updated to include effects of step and column increases.
- ✓ 15% increase projected for Kaiser Health benefits

2. *Non-Salary accounts*

Unrestricted/Restricted:

- Continued contribution of \$ 10,000 to the Deferred Maintenance Fund 14
- Funding for books and supplies reflect reduction of all carryover balances from prior year, \$8,000 increase in 2021-22 for textbook costs
- Increase of 3% for services and other operating expenditures
- Increase of 5% in other outgo expenditures (Excess Cost) to match current year increase

RESERVES

1. Both years: Designated for Economic Uncertainties remains at 5% of adopted budget operating expenditures
2. Designated Board reserve maintained in both out years: 2021-22 and 2022-23.
3. Nicasio has not settled negotiations with staff for 2020-21 budget year nor the two projected out years, which accounts for the higher than normal ending balances. Any settled negotiations with staff will impact the district's ending balance reserves.
4. Restricted reserves reflect changes in staffing costs traditionally budgeted to the district's Parcel Tax. These savings, estimated to be \$ 34,381 in the 2020-21 budget year, remain unassigned in the multiyear projections, increasing each year.

NOTE:

- Nicasio's Board of Trustees will be working towards decreasing deficit budgeting

2020-21 Budget Knowns, Unknowns and Caveats

After many online Zoom meetings of Marin County's district business Officials, a list was suggested; a list of both the knowns and unknowns related to budget development for our particular district. As a small, rural community school district, our needs are unique as are all other districts in their own right. This list was suggested and presented to the group with the understanding it would change constantly as new information emerged, would need adjustment based on our assumptions for 2020-21 and would probably not be complete due to the overarching theme of this process; No one really knows yet..... the list below represents issues I have seen as I tried to come up with reasonable assumptions. I know it's not complete but thought it was well worth seeing as part of our discussion of the proposed budget for 2020-21.

Knowns:

- Going into an environment with reduced revenues
- Changing operations and delivery methods
- Knowing what to do, but having to do it differently
- Having the right people on board to make the shifts that may be necessary
- Scheduling regular school start in August
- Having the small class sizes that will enable the district to meet County Public Health requirements

Unknown:

- What the future deterioration of the State budget look like for education?
- What will the reopening of the school look like?
- Classroom staffing needs?
- Additional custodial time required?
- What additional procedures need to be in place to safely provide lunches to eligible students?

- How might our attendance accounting practices change?
- Will there be a " Fair Share" for community funded districts (Basic Aid)?
- What will new/changing safety and health compliance requirements look like
- To Be Continued

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NICASIO SCHOOL DISTRICT
BUDGET AND MULTI YEAR PROJECTIONS

2020-21 Projected Budget

	1	2	3	4
	2019-20	2020-21	2021-22	2022-23
	ESTIMATED ACTUALS	BUDGET	MYP	MYP
LCFF Sources	719,979	730,578	730,566	730,566
Federal Revenues	23,426	28,810	28,810	28,810
State Revenues	47,734	42,038	42,337	42,647
Local Revenues	306,247	285,956	287,472	289,267
Total Revenues	1,097,386	1,087,382	1,089,185	1,091,290
Certificated	327,336	285,185	293,740	302,552
Classified	182,426	176,323	178,881	181,509
Benefits	157,891	147,480	159,786	174,554
Supplies	33,031	37,770	46,059	40,275
Services	281,921	263,366	271,204	279,824
Capital Outlay		-		
Transfers to Agencies	102,576	121,135	126,815	132,779
Total Expenditures	1,085,181	1,031,259	1,076,485	1,111,493
Net Change	12,205	56,123	12,700	(20,203)
Beginning Fund Balance	477,136	489,341	545,464	558,164
Ending Fund Balance	489,341	545,464	558,164	537,961
Components of Ending Fund Balance	2019-20 Estimated Actuals	2020-21 Buget	2021-22 MYP	2022-23 MYP
Restricted	29,114	65,381	89,102	116,051
Reserved for Revolving Cash	1,000	1,000	1,000	1,000
Economic Uncertainty	66,000	71,000	71,000	71,000
Board Reserve for Uncertainty	141,325	141,325	141,325	141,325
Board Reserve for Special Education	45,000	45,000	45,000	45,000
Undesignated/Unappropriated	206,902	221,758	210,737	163,585
	489,341	545,464	558,164	537,961
Economic Uncertainty - state required	5%	5%	5%	5%
Board reserve for uncertainty	13%	14%	14%	13%
Board reserve for Special Education	4%	4%	4%	4%
Undesignated/Unappropriated	19%	22%	20%	15%
Total reserves available for uncertainty	<u>41%</u>	<u>45%</u>	<u>43%</u>	<u>37%</u>

NICASIO School District

2020-21 Budget
Overview

June 18, 2020

NICASIO SCHOOL DISTRICT

Revenue Detail

2020-21

Revenue Source	Budget Adoption	2019– 20Estimated Actuals
Property Tax/LCFF Limit Sources	\$ 730,578	\$ 719,979
Federal Revenues (Special Ed, Title II-III, REAP)	\$ 28,810	\$ 23,426
Other State Revenues (Mandated Costs Block Grant, 1x Funding, Lottery)	\$ 42,038	\$ 47,734
Other Local Income (Parcel Tax, Interagency Services, Foundation Grants, MCOE Sp Ed Transfer)	\$ 285,956	\$ 306,247
Total Revenues	\$ 1,087,382	\$ 1,097,386

Property Tax/LCFF Sources Total Revenues \$ 730,578

Property Tax Revenues \$ 697,570

❖ LCFF Principal Apportionment	\$ 35,630
❖ Education Protection Acct (EPA)	\$ 7,378
❖ LCFF Transfer Deferred Mt.	-\$ 10,000

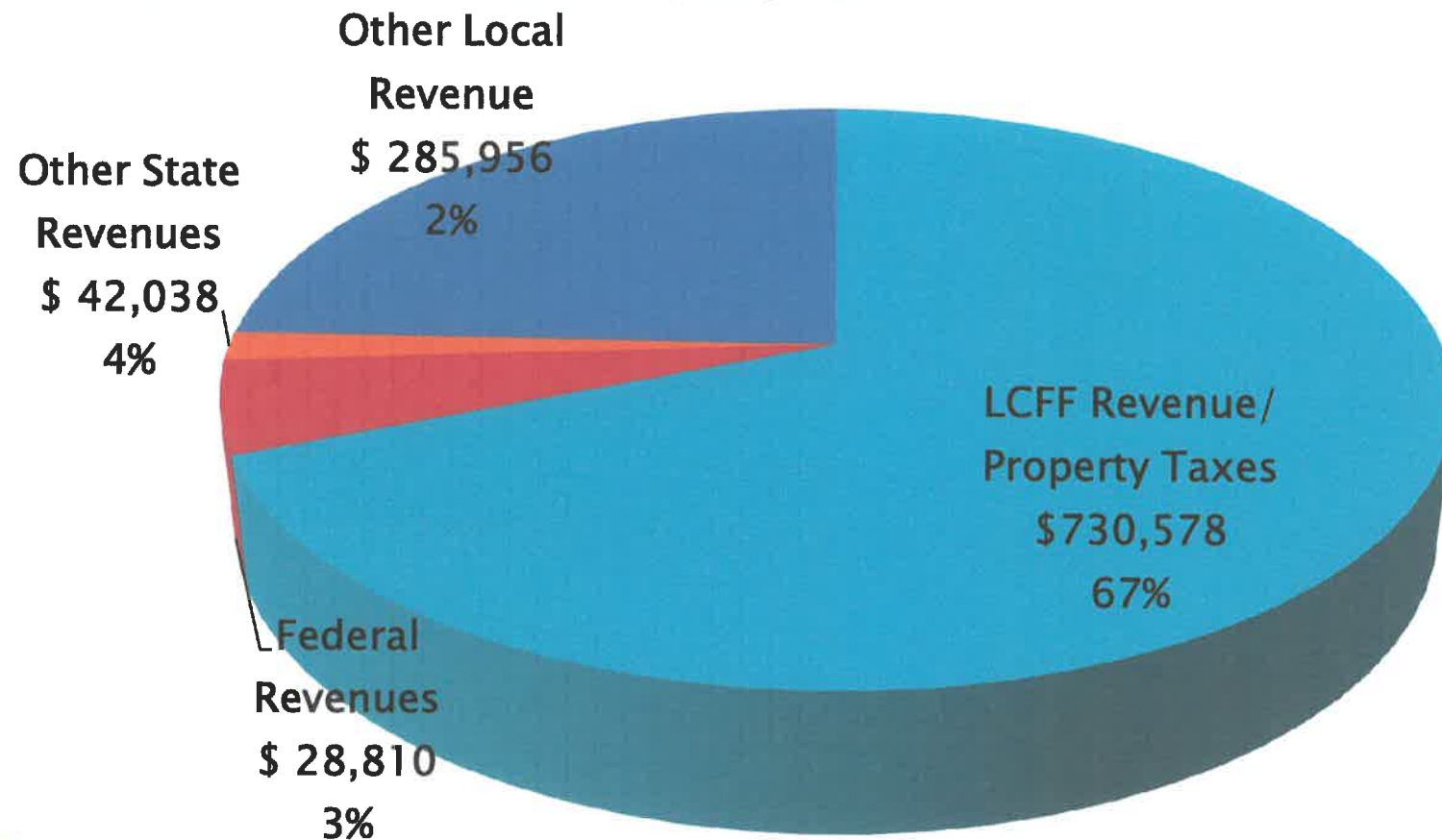
TOTAL LCFF SOURCES \$ 730,578

❖ NOTE: District budgeted a 2% increase in property taxes over prior year.



NICASIO SCHOOL DISTRICT

Total Revenues 2020-21



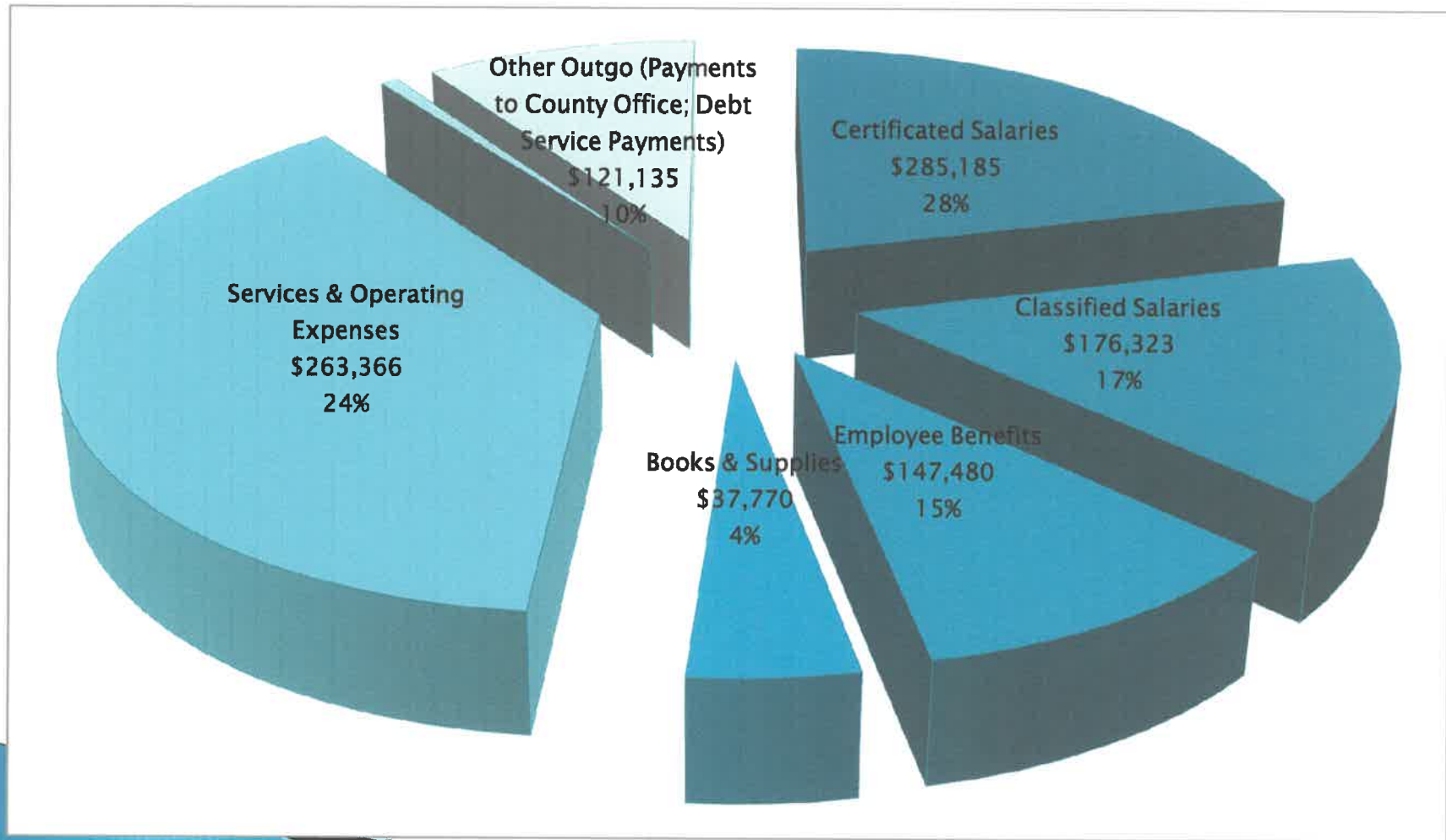
NICASIO SCHOOL DISTRICT

2020-21 Total Expenditure Details

Expenditure Type	Budget Adoption	2019-20 Estimated Actuals
Certificated Salaries	\$ 285,185	\$ 327,336
Classified Salaries	\$ 176,323	\$ 182,426
Employee Benefits	\$ 147,480	\$ 157,891
Books & Supplies	\$ 37,770	\$ 33,037
Services & Operating Expenses	\$ 263,366	\$ 281,921
Other Outgo (Payments to County Office; Debt Service Payments)	\$ 121,135	\$ 102,576
Total Expenditures	\$ 1,031,259	\$ 1,085,181

NICASIO SCHOOL DISTRICT

Expenditures 2020-21



12/06/18

ANNUAL BUDGET REPORT:
July 1, 2020 Budget Adoption

Insert "X" in applicable boxes:

☒

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

☒

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

Budget available for inspection at:

Public Hearing:

Place: www.nicasioschool.org

Date: June 8, 2020

Place: www.nicasioschool.org

Date: June 18, 2020

Time: 05:00 PM

Adoption Date: June 18, 2020

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Margaret Bonardi

Telephone: 415-662-2184

Title: CBO

E-mail: cbo@nicasioschool.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	

July 1 Budget
FINANCIAL REPORTS
2020-21 Budget
School District Certification

21 65409 0000000
Form CB

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

July 1 Budget
FINANCIAL REPORTS
2020-21 Budget
School District Certification

21 65409 0000000
Form CB

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?	X	
			n/a	
			n/a	
			n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			Not Applicable	
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	

July 1 Budget
FINANCIAL REPORTS
2020-21 Budget
School District Certification

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

- (☒) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
MARIN SCHOOLS INSURANCE AUTHORITY (MSIA)

- (☐) 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 18, 2020

For additional information on this certification, please contact:

Name: MARGARET BONARDI
Title: CBO
Telephone: 415-664-2184
E-mail: cbo@nicasioschool.org

NICASIO SCHOOL DISTRICT

2020-21

BUDGET

FUND 01

General Fund

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	719,979.00	0.00	719,979.00	730,578.00	0.00	730,578.00	1.5%
2) Federal Revenue		8100-8299	0.00	23,426.00	23,426.00	0.00	28,810.00	28,810.00	23.0%
3) Other State Revenue		8300-8599	6,155.00	41,579.00	47,734.00	5,705.00	36,333.00	42,038.00	-11.9%
4) Other Local Revenue		8600-8799	26,679.00	279,568.00	306,247.00	22,174.00	263,782.00	285,956.00	-6.6%
5) TOTAL, REVENUES			752,813.00	344,573.00	1,097,386.00	758,457.00	328,925.00	1,087,382.00	-0.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	220,352.00	106,984.00	327,336.00	221,939.00	63,246.00	285,185.00	-12.9%
2) Classified Salaries		2000-2999	137,390.00	45,036.00	182,426.00	135,594.00	40,729.00	176,323.00	-3.3%
3) Employee Benefits		3000-3999	96,859.00	61,032.00	157,891.00	88,307.00	59,173.00	147,480.00	-6.6%
4) Books and Supplies		4000-4999	17,165.00	15,866.00	33,031.00	27,295.00	10,475.00	37,770.00	14.3%
5) Services and Other Operating Expenditures		5000-5999	200,784.00	81,137.00	281,921.00	169,543.00	93,823.00	263,366.00	-6.6%
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	7,530.00	95,046.00	102,576.00	7,530.00	113,605.00	121,135.00	18.1%
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			680,080.00	405,101.00	1,085,181.00	650,208.00	381,051.00	1,031,259.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			72,733.00	(60,528.00)	12,205.00	108,249.00	(52,126.00)	56,123.00	359.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(58,214.00)	58,214.00	0.00	(88,393.00)	88,393.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,214.00)	58,214.00	0.00	(88,393.00)	88,393.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,519.00	(2,314.00)	12,205.00	19,856.00	36,267.00	56,123.00	359.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	445,707.67	31,428.27	477,135.94	460,226.67	29,114.27	489,340.94	2.6%
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)			445,707.67	31,428.27	477,135.94	460,226.67	29,114.27	489,340.94	2.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			445,707.67	31,428.27	477,135.94	460,226.67	29,114.27	489,340.94	2.6%
2) Ending Balance, June 30 (E + F1e)			460,226.67	29,114.27	489,340.94	480,082.67	65,381.27	545,463.94	11.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	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	29,114.27	29,114.27	0.00	65,381.27	65,381.27	124.6%
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	186,325.30	0.00	186,325.30	186,325.30	0.00	186,325.30	0.0%
Special Education	0000	9780				45,000.00		45,000.00	
Board Reserve	0000	9780				135,219.00		135,219.00	
Special Education Reserve	0000	9780	45,000.00		45,000.00				
Board Reserve	0000	9780	135,219.00		135,219.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	71,000.00	0.00	71,000.00	71,000.00	0.00	71,000.00	0.0%
Unassigned/Unappropriated Amount		9790	201,901.37	0.00	201,901.37	221,757.37	0.00	221,757.37	9.8%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	657,603.92	24,180.91	681,784.83				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	1,000.00	0.00	1,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	177.00	177.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			658,603.92	24,357.91	682,961.83				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	32,947.27	94.68	33,041.95				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			32,947.27	94.68	33,041.95				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
(G9 + H2) - (I6 + J2)			625,656.65	24,263.23	649,919.88				

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	39,589.00	0.00	39,589.00	35,630.00	0.00	35,630.00	-10.0%
Education Protection Account State Aid - Current Year		8012	7,782.00	0.00	7,782.00	7,378.00	0.00	7,378.00	-5.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	3,653.00	0.00	3,653.00	2,978.00	0.00	2,978.00	-18.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	667,013.00	0.00	667,013.00	680,475.00	0.00	680,475.00	2.0%
Unsecured Roll Taxes		8042	12,820.00	0.00	12,820.00	13,495.00	0.00	13,495.00	5.3%
Prior Years' Taxes		8043	622.00	0.00	622.00	622.00	0.00	622.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			731,479.00	0.00	731,479.00	740,578.00	0.00	740,578.00	1.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(10,000.00)		(10,000.00)	(10,000.00)		(10,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,500.00)	0.00	(1,500.00)	0.00	0.00	0.00	-100.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			719,979.00	0.00	719,979.00	730,578.00	0.00	730,578.00	1.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	382.00	382.00	0.00	7,495.00	7,495.00	1862.0%
Special Education Discretionary Grants		8182	0.00	2,529.00	2,529.00	0.00	1,232.00	1,232.00	-51.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		0.00	0.00		0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		1,175.00	1,175.00		1,057.00	1,057.00	-10.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,368.00	1,368.00		1,234.00	1,234.00	-9.8%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	17,972.00	17,972.00	0.00	17,792.00	17,792.00	-1.0%
TOTAL, FEDERAL REVENUE			0.00	23,426.00	23,426.00	0.00	28,810.00	28,810.00	23.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,218.00	0.00	1,218.00	1,218.00	0.00	1,218.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,772.00	1,674.00	6,446.00	4,295.00	1,675.00	5,970.00	-7.4%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	165.00	39,905.00	40,070.00	192.00	34,658.00	34,850.00	-13.0%
TOTAL, OTHER STATE REVENUE			6,155.00	41,579.00	47,734.00	5,705.00	36,333.00	42,038.00	-11.9%

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	201,593.00	201,593.00	0.00	201,593.00	201,593.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	0.00	8,000.00	5,000.00	0.00	5,000.00	-37.5%
Net Increase (Decrease) in the Fair Value of Investments									
		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	12,000.00	0.00	12,000.00	12,000.00	0.00	12,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,005.00	58,646.00	60,651.00	500.00	43,607.00	44,107.00	-27.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	4,674.00	0.00	4,674.00	4,674.00	0.00	4,674.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		19,329.00	19,329.00		18,582.00	18,582.00	-3.9%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,679.00	279,568.00	306,247.00	22,174.00	263,782.00	285,956.00	-6.6%
TOTAL, REVENUES			752,813.00	344,573.00	1,097,386.00	758,457.00	328,925.00	1,087,382.00	-0.9%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	148,448.00	106,984.00	255,432.00	149,952.00	63,246.00	213,198.00	-16.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	71,904.00	0.00	71,904.00	71,987.00	0.00	71,987.00	0.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			220,352.00	106,984.00	327,336.00	221,939.00	63,246.00	285,185.00	-12.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	23,100.00	45,036.00	68,136.00	23,317.00	40,729.00	64,046.00	-6.0%
Classified Support Salaries		2200	36,024.00	0.00	36,024.00	35,372.00	0.00	35,372.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	76,766.00	0.00	76,766.00	75,405.00	0.00	75,405.00	-1.8%
Other Classified Salaries		2900	1,500.00	0.00	1,500.00	1,500.00	0.00	1,500.00	0.0%
TOTAL, CLASSIFIED SALARIES			137,390.00	45,036.00	182,426.00	135,594.00	40,729.00	176,323.00	-3.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	40,981.00	47,783.00	88,764.00	35,924.00	41,707.00	77,631.00	-12.5%
PERS		3201-3202	21,618.00	0.00	21,618.00	18,437.00	0.00	18,437.00	-14.7%
OASDI/Medicare/Alternative		3301-3302	13,298.00	4,629.00	17,927.00	13,158.00	4,025.00	17,183.00	-4.2%
Health and Welfare Benefits		3401-3402	14,355.00	5,465.00	19,820.00	13,788.00	11,725.00	25,513.00	28.7%
Unemployment Insurance		3501-3502	188.00	82.00	270.00	185.00	83.00	268.00	-0.7%
Workers' Compensation		3601-3602	6,419.00	3,073.00	9,492.00	6,815.00	1,633.00	8,448.00	-11.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			96,859.00	61,032.00	157,891.00	88,307.00	59,173.00	147,480.00	-6.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,000.00	2,000.00	5,000.00	3,000.00	2,000.00	5,000.00	0.0%
Books and Other Reference Materials		4200	0.00	1,674.00	1,674.00	0.00	1,675.00	1,675.00	0.1%
Materials and Supplies		4300	12,165.00	8,475.00	20,640.00	20,295.00	3,800.00	24,095.00	16.7%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	2,000.00	3,717.00	5,717.00	4,000.00	3,000.00	7,000.00	22.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,165.00	15,866.00	33,031.00	27,295.00	10,475.00	37,770.00	14.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	18,309.00	18,309.00	New
Travel and Conferences		5200	5,720.00	1,175.00	6,895.00	478.00	1,057.00	1,535.00	-77.7%
Dues and Memberships		5300	2,300.00	0.00	2,300.00	2,075.00	0.00	2,075.00	-9.8%
Insurance	5400 - 5450		6,403.00	0.00	6,403.00	6,938.00	0.00	6,938.00	8.4%
Operations and Housekeeping Services		5500	43,350.00	0.00	43,350.00	39,000.00	0.00	39,000.00	-10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,533.00	0.00	9,533.00	5,930.00	0.00	5,930.00	-37.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	121,648.00	73,962.00	195,610.00	110,422.00	68,457.00	178,879.00	-8.6%
Communications		5900	11,830.00	6,000.00	17,830.00	4,700.00	6,000.00	10,700.00	-40.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,784.00	81,137.00	281,921.00	169,543.00	93,823.00	263,366.00	-6.6%

			2019-20 Estimated Actuals			2020-21 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	95,046.00	95,046.00	0.00	113,605.00	113,605.00	19.5%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	2,637.00	0.00	2,637.00	2,637.00	0.00	2,637.00	0.0%
Other Debt Service - Principal		7439	4,893.00	0.00	4,893.00	4,893.00	0.00	4,893.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,530.00	95,046.00	102,576.00	7,530.00	113,605.00	121,135.00	18.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			680,080.00	405,101.00	1,085,181.00	650,208.00	381,051.00	1,031,259.00	-5.0%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(133,214.00)	133,214.00	0.00	(163,393.00)	163,393.00	0.00	0.0%
Contributions from Restricted Revenues		8990	75,000.00	(75,000.00)	0.00	75,000.00	(75,000.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(58,214.00)	58,214.00	0.00	(88,393.00)	88,393.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(58,214.00)	58,214.00	0.00	(88,393.00)	88,393.00	0.00	0.0%

			2019-20 Estimated Actuals			2020-21 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	719,979.00	0.00	719,979.00	730,578.00	0.00	730,578.00	1.5%
2) Federal Revenue		8100-8299	0.00	23,426.00	23,426.00	0.00	28,810.00	28,810.00	23.0%
3) Other State Revenue		8300-8599	6,155.00	41,579.00	47,734.00	5,705.00	36,333.00	42,038.00	-11.9%
4) Other Local Revenue		8600-8799	26,679.00	279,568.00	306,247.00	22,174.00	263,782.00	285,956.00	-6.6%
5) TOTAL, REVENUES			752,813.00	344,573.00	1,097,386.00	758,457.00	328,925.00	1,087,382.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	244,644.00	239,590.00	484,234.00	228,960.00	185,680.00	414,640.00	-14.4%
2) Instruction - Related Services	2000-2999		230,880.00	382.00	231,262.00	213,441.00	0.00	213,441.00	-7.7%
3) Pupil Services	3000-3999		1,900.00	65,925.00	67,825.00	11,900.00	79,766.00	91,666.00	35.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		85,119.00	3,500.00	88,619.00	84,397.00	2,000.00	86,397.00	-2.5%
8) Plant Services	8000-8999		110,007.00	658.00	110,665.00	103,980.00	0.00	103,980.00	-6.0%
9) Other Outgo	9000-9999		7,530.00	95,046.00	102,576.00	7,530.00	113,605.00	121,135.00	18.1%
10) TOTAL, EXPENDITURES			680,080.00	405,101.00	1,085,181.00	650,208.00	381,051.00	1,031,259.00	-5.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			72,733.00	(60,528.00)	12,205.00	108,249.00	(52,126.00)	56,123.00	359.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(58,214.00)	58,214.00	0.00	(88,393.00)	88,393.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(58,214.00)	58,214.00	0.00	(88,393.00)	88,393.00	0.00	0.0%

			2019-20 Estimated Actuals			2020-21 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,519.00	(2,314.00)	12,205.00	19,856.00	36,267.00	56,123.00	359.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	445,707.67	31,428.27	477,135.94	460,226.67	29,114.27	489,340.94	2.6%
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)			445,707.67	31,428.27	477,135.94	460,226.67	29,114.27	489,340.94	2.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			445,707.67	31,428.27	477,135.94	460,226.67	29,114.27	489,340.94	2.6%
2) Ending Balance, June 30 (E + F1e)			460,226.67	29,114.27	489,340.94	480,082.67	65,381.27	545,463.94	11.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	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	29,114.27	29,114.27	0.00	65,381.27	65,381.27	124.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	186,325.30	0.00	186,325.30	186,325.30	0.00	186,325.30	0.0%
Special Education	0000	9780				45,000.00		45,000.00	
Board Reserve	0000	9780				135,219.00		135,219.00	
Special Education Reserve	0000	9780	45,000.00		45,000.00				
Board Reserve	0000	9780	135,219.00		135,219.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	71,000.00	0.00	71,000.00	71,000.00	0.00	71,000.00	0.0%
Unassigned/Unappropriated Amount		9790	201,901.37	0.00	201,901.37	221,757.37	0.00	221,757.37	9.8%

Nicasio Elementary
Marin County

July 1 Budget
General Fund
Exhibit: Restricted Balance Detail

21 65409 0000000
Form 01

Resource	Description	2019-20 Estimated Actuals	2020-21 Budget
5810	Other Restricted Federal	0.00	2,385.00
6230	California Clean Energy Jobs Act	342.62	342.62
6300	Lottery: Instructional Materials	1,843.15	1,843.15
9010	Other Restricted Local	26,928.50	60,810.50
Total, Restricted Balance		29,114.27	65,381.27

NICASIO SCHOOL DISTRICT

2020-21

BUDGET

FUND 14

Deferred Maintenance

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	10,000.00	10,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	0.0%
5) TOTAL, REVENUES			10,500.00	10,500.00	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	5,000.00	7,500.00	50.0%
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			5,000.00	7,500.00	50.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,500.00	3,000.00	-45.5%
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	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,500.00	3,000.00	-45.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,327.12	41,827.12	15.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,327.12	41,827.12	15.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,327.12	41,827.12	15.1%
2) Ending Balance, June 30 (E + F1e)			41,827.12	44,827.12	7.2%
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	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	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	41,827.12	44,827.12	7.2%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	35,279.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			35,279.19		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	49.74		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			49.74		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			35,229.45		

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	10,000.00	10,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,000.00	10,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	0.0%
TOTAL, REVENUES			10,500.00	10,500.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	7,500.00	50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	7,500.00	50.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,000.00	7,500.00	50.0%

Description	Resource Codes	Object Codes	2019-20 Estimated Actuals	2020-21 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	730,578.00	0.00%	730,566.00	0.00%	730,566.00
2. Federal Revenues	8100-8299	28,810.00	0.00%	28,810.00	0.00%	28,810.00
3. Other State Revenues	8300-8599	42,038.00	0.71%	42,337.00	0.73%	42,647.00
4. Other Local Revenues	8600-8799	285,956.00	0.53%	287,472.00	0.62%	289,267.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,087,382.00	0.17%	1,089,185.00	0.19%	1,091,290.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				285,185.00		293,740.00
b. Step & Column Adjustment				8,555.00		8,812.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	285,185.00	3.00%	293,740.00	3.00%	302,552.00
2. Classified Salaries						
a. Base Salaries				176,323.00		178,881.00
b. Step & Column Adjustment				2,558.00		2,628.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	176,323.00	1.45%	178,881.00	1.47%	181,509.00
3. Employee Benefits	3000-3999	147,480.00	8.34%	159,786.00	9.24%	174,554.00
4. Books and Supplies	4000-4999	37,770.00	21.95%	46,059.00	-12.56%	40,275.00
5. Services and Other Operating Expenditures	5000-5999	263,366.00	2.98%	271,204.00	3.18%	279,824.36
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	121,135.00	4.69%	126,815.00	4.70%	132,779.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,031,259.00	4.39%	1,076,485.00	3.25%	1,111,493.36
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		56,123.00		12,700.00		(20,203.36)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		489,340.94		545,463.94		558,163.94
2. Ending Fund Balance (Sum lines C and D1)		545,463.94		558,163.94		537,960.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	65,381.27		89,102.27		116,051.27
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	186,325.30		186,325.00		186,325.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		71,000.00
2. Unassigned/Unappropriated	9790	221,757.37		210,736.67		163,584.31
f. Total Components of Ending Fund Balance		545,463.94		558,163.94		537,960.58
(Line D3f must agree with line D2)						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		71,000.00
c. Unassigned/Unappropriated	9790	221,757.37		210,736.67		163,584.31
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		292,757.37		281,736.67		234,584.31
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		28.39%		26.17%		21.11%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		36.83		36.83		36.83
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,031,259.00		1,076,485.00		1,111,493.36
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		1,031,259.00		1,076,485.00		1,111,493.36
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		51,562.95		53,824.25		55,574.67
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		71,000.00		71,000.00		71,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	730,578.00	0.00%	730,566.00	0.00%	730,566.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,705.00	3.77%	5,920.00	3.82%	6,146.00
4. Other Local Revenues	8600-8799	22,174.00	-2.25%	21,674.00	-1.04%	21,449.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(88,393.00)	7.46%	(94,988.00)	10.00%	(104,487.00)
6. Total (Sum lines A1 thru A5c)		670,064.00	-1.03%	663,172.00	-1.43%	653,674.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				221,939.00		228,597.00
b. Step & Column Adjustment				6,658.00		6,858.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	221,939.00	3.00%	228,597.00	3.00%	235,455.00
2. Classified Salaries						
a. Base Salaries				135,594.00		136,930.00
b. Step & Column Adjustment				1,336.00		1,369.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	135,594.00	0.99%	136,930.00	1.00%	138,299.00
3. Employee Benefits	3000-3999	88,307.00	12.36%	99,224.00	13.00%	112,123.00
4. Books and Supplies	4000-4999	27,295.00	0.75%	27,500.00	1.00%	27,775.00
5. Services and Other Operating Expenditures	5000-5999	169,543.00	2.87%	174,412.00	3.00%	179,644.36
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,530.00	0.00%	7,530.00	0.00%	7,530.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		650,208.00	3.69%	674,193.00	3.95%	700,826.36
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		19,856.00		(11,021.00)		(47,152.36)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1c)		460,226.67		480,082.67		469,061.67
2. Ending Fund Balance (Sum lines C and D1)		480,082.67		469,061.67		421,909.31
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	186,325.30		186,325.00		186,325.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		71,000.00
2. Unassigned/Unappropriated	9790	221,757.37		210,736.67		163,584.31
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		480,082.67		469,061.67		421,909.31

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	71,000.00		71,000.00		71,000.00
c. Unassigned/Unappropriated	9790	221,757.37		210,736.67		163,584.31
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		292,757.37		281,736.67		234,584.31
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	28,810.00	0.00%	28,810.00	0.00%	28,810.00
3. Other State Revenues	8300-8599	36,333.00	0.23%	36,417.00	0.23%	36,501.00
4. Other Local Revenues	8600-8799	263,782.00	0.76%	265,798.00	0.76%	267,818.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	88,393.00	7.46%	94,988.00	10.00%	104,487.00
6. Total (Sum lines A1 thru A5c)		417,318.00	2.08%	426,013.00	2.72%	437,616.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				63,246.00		65,143.00
b. Step & Column Adjustment				1,897.00		1,954.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	63,246.00	3.00%	65,143.00	3.00%	67,097.00
2. Classified Salaries						
a. Base Salaries				40,729.00		41,951.00
b. Step & Column Adjustment				1,222.00		1,259.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,729.00	3.00%	41,951.00	3.00%	43,210.00
3. Employee Benefits	3000-3999	59,173.00	2.35%	60,562.00	3.09%	62,431.00
4. Books and Supplies	4000-4999	10,475.00	77.17%	18,559.00	-32.65%	12,500.00
5. Services and Other Operating Expenditures	5000-5999	93,823.00	3.16%	96,792.00	3.50%	100,180.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	113,605.00	5.00%	119,285.00	5.00%	125,249.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		381,051.00	5.57%	402,292.00	2.08%	410,667.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		36,267.00		23,721.00		26,949.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		29,114.27		65,381.27		89,102.27
2. Ending Fund Balance (Sum lines C and D1)		65,381.27		89,102.27		116,051.27
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	65,381.27		89,102.27		116,051.27
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		65,381.27		89,102.27		116,051.27

Description	Object Codes	2020-21 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2017-18)				
District Regular	49	40		
Charter School				
Total ADA	49	40	18.4%	Not Met
Second Prior Year (2018-19)				
District Regular		40		
Charter School	35			
Total ADA	35	40	N/A	Met
First Prior Year (2019-20)				
District Regular		39		
Charter School	38	0		
Total ADA	38	39	N/A	Met
Budget Year (2020-21)				
District Regular	37			
Charter School	0			
Total ADA	37			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2017-18)					
District Regular			43		
Charter School		50			
Total Enrollment		50	43	14.0%	Not Met
Second Prior Year (2018-19)					
District Regular			39		
Charter School		37			
Total Enrollment		37	39	N/A	Met
First Prior Year (2019-20)					
District Regular			39		
Charter School		40			
Total Enrollment		40	39	2.5%	Met
Budget Year (2020-21)					
District Regular					
Charter School		40			
Total Enrollment		40			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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 (2017-18)			
District Regular	40	43	
Charter School		0	
Total ADA/Enrollment	40	43	93.0%
Second Prior Year (2018-19)			
District Regular	38	39	
Charter School			
Total ADA/Enrollment	38	39	97.4%
First Prior Year (2019-20)			
District Regular	37	39	
Charter School	0		
Total ADA/Enrollment	37	39	94.9%
Historical Average Ratio:			95.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.6%

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 (2020-21)				
District Regular	37			
Charter School	0	40		
Total ADA/Enrollment	37	40	92.5%	Met
1st Subsequent Year (2021-22)				
District Regular				
Charter School	37	40		
Total ADA/Enrollment	37	40	92.5%	Met
2nd Subsequent Year (2022-23)				
District Regular				
Charter School	37	40		
Total ADA/Enrollment	37	40	92.5%	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 COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	39.97	38.89	38.89	38.89
b. Prior Year ADA (Funded)		39.97	38.89	38.89
c. Difference (Step 1a minus Step 1b)		(1.08)	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-2.70%	0.00%	0.00%
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)		-2.70%	0.00%	0.00%
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 (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	684,108.00	697,570.00	697,570.00	697,570.00
Percent Change from Previous Year		1.97%	0.00%	0.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		.97% to 2.97%	-1.00% to 1.00%	-1.00% to 1.00%

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Necessary Small School Standard			
(COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

	Prior Year (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	731,479.00	740,578.00	740,578.00	740,578.00
District's Projected Change in LCFF Revenue:		1.24%	0.00%	0.00%
Basic Aid Standard:		.97% to 2.97%	-1.00% to 1.00%	-1.00% to 1.00%
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)

Due to the uncertainty of State financial and county property tax projections due to Covid 19, the district will remain as conservative as possible until further information is released. Projections will be updated as soon as more information is available.

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2017-18)	405,874.75	585,996.34	69.3%
Second Prior Year (2018-19)	415,292.72	633,896.01	65.5%
First Prior Year (2019-20)	454,601.00	680,080.00	66.8%
Historical Average Ratio:			67.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	5.0%	5.0%	5.0%
	62.2% to 72.2%	62.2% to 72.2%	62.2% to 72.2%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2020-21)	445,840.00	650,208.00	68.6%	Met
1st Subsequent Year (2021-22)	464,751.00	674,193.00	68.9%	Met
2nd Subsequent Year (2022-23)	485,877.00	700,826.36	69.3%	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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-2.70%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-12.70% to 7.30%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-7.70% to 2.30%	-5.00% to 5.00%	-5.00% to 5.00%

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 (2019-20)	23,426.00		
Budget Year (2020-21)	28,810.00	22.98%	Yes
1st Subsequent Year (2021-22)	28,810.00	0.00%	No
2nd Subsequent Year (2022-23)	28,810.00	0.00%	No

Explanation:
(required if Yes)

Federal special education revenue will be increased for the 2020-21 fiscal year per the FAP Plan

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

First Prior Year (2019-20)	47,734.00		
Budget Year (2020-21)	42,038.00	-11.93%	Yes
1st Subsequent Year (2021-22)	42,337.00	0.71%	No
2nd Subsequent Year (2022-23)	42,647.00	0.73%	No

Explanation:
(required if Yes)

State Revenue reduced for the 2020-21 Budget year due to reduction in Special Ed allocation per FAP plan, plus reduction for Lottery of 15%, elimination of funding for the 1 time funding for COVID aid and State Mental Health allocation per FAP plan.

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

First Prior Year (2019-20)	306,247.00		
Budget Year (2020-21)	285,956.00	-6.63%	No
1st Subsequent Year (2021-22)	287,472.00	0.53%	No
2nd Subsequent Year (2022-23)	289,267.00	0.62%	No

Explanation:
(required if Yes)

The District is flat funding their Parcel Tax allocation for the 2020-21 fiscal year, and continuing that practice for the two out years. Also, a reduction of 10% each out year in the district's interest. All revenue for district field trips was eliminated for the 2020-21 budget adoption.

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

First Prior Year (2019-20)	33,031.00		
Budget Year (2020-21)	37,770.00	14.35%	Yes
1st Subsequent Year (2021-22)	46,059.00	21.95%	Yes
2nd Subsequent Year (2022-23)	40,275.00	-12.56%	Yes

Explanation:
(required if Yes)

In the 2020-21 budget, supply costs were increased for janitorial supplies to accommodate increased cleaning needs for Covid 19. Also, supply for the district's school lunch program increased by \$ 10,000. In the 2021-22 budget year, an increase of \$8900 was included in restricted textbook account for the purchase of FOSS supplies to replenish classroom kits.

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

First Prior Year (2019-20)	281,921.00		
Budget Year (2020-21)	263,366.00	-6.58%	No
1st Subsequent Year (2021-22)	271,204.00	2.98%	No
2nd Subsequent Year (2022-23)	279,824.36	3.18%	No

Explanation:
(required if Yes)

The 2020-21 budget reduces all field trip related expenses, plus the cost for the Induction Program for a completed program. the two out years include increases a 3% increase for most contract and utility costs.

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 (2019-20)	377,407.00		
Budget Year (2020-21)	356,804.00	-5.46%	Met
1st Subsequent Year (2021-22)	358,619.00	0.51%	Met
2nd Subsequent Year (2022-23)	360,724.00	0.59%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2019-20)	314,952.00		
Budget Year (2020-21)	301,136.00	-4.39%	Met
1st Subsequent Year (2021-22)	317,263.00	5.36%	Met
2nd Subsequent Year (2022-23)	320,099.36	0.89%	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 MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

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.

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?	<input type="text" value="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 and 6500-6540, objects 7211-7213 and 7221-7223)	<input type="text" value="0.00"/>
2.	Ongoing and Major Maintenance/Restricted Maintenance Account	
	a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	<input type="text" value="1,031,259.00"/>
	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	<input type="text" value="0.00"/>
	c. Net Budgeted Expenditures and Other Financing Uses	<input type="text" value="1,031,259.00"/>

	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	<input type="text" value="30,937.77"/>	<input type="text" value="0.00"/>	<input type="text" value="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:

<input type="text"/>	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input checked="" type="text" value="x"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])
<input type="text"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2017-18)	Second Prior Year (2018-19)	First Prior Year (2019-20)
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)	0.00	0.00	71,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	206,239.97	253,833.67	201,901.37
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	206,239.97	253,833.67	272,901.37
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,039,696.24	1,063,486.12	1,085,181.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	1,039,696.24	1,063,486.12	1,085,181.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	19.8%	23.9%	25.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.6%	8.0%	8.4%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2017-18)	19,584.19	585,996.34	N/A	Met
Second Prior Year (2018-19)	58,248.70	633,896.01	N/A	Met
First Prior Year (2019-20)	14,519.00	680,080.00	N/A	Met
Budget Year (2020-21) (Information only)	19,856.00	650,208.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2017-18)	341,452.36	367,874.78	N/A	Met
Second Prior Year (2018-19)	327,888.76	387,458.97	N/A	Met
First Prior Year (2019-20)	427,995.97	445,707.67	N/A	Met
Budget Year (2020-21) (Information only)	460,226.67			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42236), 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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	37	37	37
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

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

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, 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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	1,031,259.00	1,076,485.00	1,111,493.36
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,031,259.00	1,076,485.00	1,111,493.36
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	51,562.95	53,824.25	55,574.67
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)	71,000.00	71,000.00	71,000.00

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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)	71,000.00	71,000.00	71,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	221,757.37	210,736.67	163,584.31
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)	0.00		
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)	292,757.37	281,736.67	234,584.31
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	28.39%	26.17%	21.11%
District's Reserve Standard (Section 10B, Line 7):	71,000.00	71,000.00	71,000.00
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - 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: If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data in the 1st and 2nd Subsequent Years. Click the appropriate button for Item 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 (2019-20)	(133,214.00)			
Budget Year (2020-21)	(163,393.00)	30,179.00	22.7%	Not Met
1st Subsequent Year (2021-22)	(94,988.00)	(68,405.00)	-41.9%	Not Met
2nd Subsequent Year (2022-23)	(104,487.00)	9,499.00	10.0%	Met

1b. Transfers In, General Fund *

1c. Transfers Out, General Fund *

First Prior Year (2019-20)	0.00			
Budget Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

This is a result in the change in accounting for these funds.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

General obligation Bonds are collected and paid by the Marin County Treasurer from Parcel Tax. Early retirement incentive payment is paid with unrestricted general fund revenues.

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

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

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

No

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

57A. 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?

- b. Do benefits continue past age 65?

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

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

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

Self-insurance Fund

Governmental Fund

4. OPEB Liabilities

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

0.00

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

0.00		

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3.5	3.0	3.0	3.0

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.

The district has not begun to negotiate for the 2020-21 fiscal year. The union membership lost it's president, and due to the Covid 19 school closure, staff was not able to meet.

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

2,097

7. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
24,515	26,041	27,755
100.0%	100.0%	100.0%
15.0%	15.0%	15.0%

Certificated (Non-management) Prior Year Settlements

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

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

No		
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Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
8,382	8,634	8,893
3.0%	3.0%	3.0%

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
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) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	2.5	2.5	2.5	2.5

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.

Classified personnel doesn't have a bargaining unit. Traditionally, classified receive the same salary and benefit percentages negotiated and approved for the certificated bargaining unit.

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
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

1,616

7. Amount included for any tentative salary schedule increases

Budget Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

0

0

0

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
1,813	1,813	1,825
100.0%	100.0%	100.0%
0.0%	0.0%	1.0%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2019-20)	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	0.0	0.0	0.0	0.0

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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.

Not Applicable

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?

No

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?

Yes

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)

No

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

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

NICASIO SCHOOL DISTRICT
2020-21
BUDGET

TECHNICAL REVIEWS

SACS2020 Financial Reporting Software - 2020.1.0
6/12/2020 9:42:53 AM

21-65409-0000000

July 1 Budget
2019-20 Estimated Actuals
Technical Review Checks

Nicasio Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020 Financial Reporting Software - 2020.1.0
6/12/2020 9:42:33 AM

21-65409-0000000

July 1 Budget
2020-21 Budget
Technical Review Checks

Nicasio Elementary

Marin County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
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IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.