

---

# Indicators of Risk or Potential Insolvency

FOR K-12 LOCAL EDUCATION AGENCIES

The Fiscal Crisis and Management Assistance Team (FCMAT) has compiled the following indicators of risk or potential insolvency based on experience with local education agencies since the inception of AB 1200 in 1991. Although some of the indicators have been on the list since first published, others have been removed or added as changes occurred, such as the evolution in funding models and changes in education and finance policy. These indicators will continue to be updated over time to ensure they remain relevant and helpful.

Each item listed indicates a lack of function, commitment, or attention to one or more critical elements of an organization's operations, which may eventually contribute to an LEA's insolvency. The existence of any one of the indicators increases risk of potential insolvency and the need for assistance from outside agencies. Lack of attention to these indicators will eventually lead to financial insolvency and loss of local control.

Identifying issues early is the key to maintaining fiscal health. Diligent multiyear planning will enable a district to better understand its financial objectives and strategies to sustain a high level of fiscal efficiency and overall solvency. A district should consider discussing the indicators regularly, and complete a Fiscal Health Risk Analysis (FHRA) annually to assess its own fiscal health risk and progress over time.

## 1. Unreliable Budget Development

- Budget has been disapproved or conditionally approved by the county office within the last two years
- Unreasonable and/or unclear budget assumptions
- Reliance on prior-year rollover budget method
- Position control data not used
- Local Control Funding Formula (LCFF) revenue not calculated correctly
- Reliance on carryover funds
- One-time sources utilized for ongoing expenditures
- Expenditures described in the LCAP not aligned with the budget

## 2. Insufficient Budget Monitoring or Updates

- Failure to regularly update budget assumptions
- Negative or three consecutive qualified interim report certifications
- Downgrade of an interim certification by the county superintendent
- "Lack of going concern" designation from the county superintendent
- Actual revenues and expenditures inconsistent with the most current budget
- Budget revisions not posted in the financial system or communicated to the board regularly
- Lack of control or monitoring of total compensation as a percentage of total expenses
- Failure to regularly reconcile balance sheet accounts in the general ledger
- Incomplete responses to criteria and standards variances or deficiencies identified by the county office of education
- Requisitions or purchase orders processed when the budget is insufficient

## 3. Inadequate Cash Management

- Failure to reconcile cash accounts monthly
- 18-month cash flow not forecast
- Lack of short-term plan to address cash flow needs
- Noncompliance with Education Code requirements when interfund borrowing is occurring
- Failure to set aside repayment funds when external borrowing is occurring
- Lack of communication to the board about the district's cash position (with a clear distinction that cash and fund balance are not the same thing)

**FCMAT**

FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

---

## Indicators of Risk or Potential Insolvency (continued)

### 4. Mismanaged Collective Bargaining Agreements

- Failure to consider long-term impact of collective bargaining agreements
- Lack of bargaining agreements with all units for several years with no resources identified to cover potential settlements
- Presettlement analysis not conducted thoroughly or timely
- Settlements above the funded cost of living adjustment (COLA)
- Lack of compliance with public disclosure requirements under Government Code Sections 3540.2, 3543.2 and 3547.5 and Education Code Section 42142
- Board approval of collective bargaining agreement is inconsistent with superintendent's and CBO's certification

### 5. Increasing and/or Unplanned Contributions and Transfers

- Insufficient control and monitoring of contributions and transfers
- Lack of a board approved plan to eliminate, reduce, or control contributions/transfers
- Transfers from the unrestricted general fund not made when needed to cover projected negative fund balances in other funds
- Contributions/transfers to restricted programs and/or other funds not budgeted

### 6. Continuing Deficit Spending

- Deficit spending in the current or two subsequent fiscal years
- Not having or implementing a board-approved plan to reduce and/or eliminate deficit spending
- Not decreasing deficit spending over the past two fiscal years

### 7. Mismanaged Employee Benefits

- Actuarial valuation not completed in accordance with Governmental Accounting Standards Board (GASB) requirements to determine the unfunded liability for other post-employment benefits (OPEB)
- Lack of a board adopted plan to fund health and welfare retiree benefit liabilities
- Nonexistence or noncompliance of a policy or collectively bargained agreement to limit accrued vacation balances
- No verification and determination of eligibility for benefits for all active and retired employees and dependents in the last five years
- Compensated leave balances not tracked, reconciled and reported

### 8. Inattention to Enrollment and Attendance Reporting

- Enrollment decreasing and/or unstable
- Enrollment and average daily attendance (ADA) data not monitored and analyzed at least monthly through P2
- Consistently inaccurate data reported through CALPADS and other state reporting
- Enrollment projections and assumptions not based on historical data, industry-standard methods, and other reasonable considerations
- CALPADS data not reviewed and verified by applicable sites and departments and corrected as needed before the report submission deadlines
- Unplanned or unmonitored effects of enrollment losses to charter schools
- Board policy to limit outgoing interdistrict transfers is nonexistent, or policy is not followed

### 9. Decreasing Fund Balance and Reserve for Economic Uncertainty

- Failure to accurately estimate the ending fund balance
- Failure to maintain the minimum reserve for economic uncertainty
- If unable to maintain the minimum reserve for economic uncertainty, a board-approved plan to restore the minimum reserve for economic uncertainty does not exist
- Projected unrestricted fund balance not stable or not increasing
- Unrestricted fund balance does not include assigned or committed reserves above the recommended reserve level when unfunded or contingent liabilities or one-time costs exist

---

# Indicators of Risk or Potential Insolvency (continued)

## 10. Ineffective Internal Controls and Fraud Prevention

- Lack of controls that limit access to the financial system
- Access and authorization controls to the financial system not reviewed and updated upon employment actions (e.g., resignations, terminations, promotions or demotions) and at least annually
- Duties in accounts payable, accounts receivable, purchasing, contracts, payroll, human resources, associated student body, and warehouse/receiving not segregated, supervised or monitored
- Beginning balances for the new fiscal year not posted and reconciled with the ending balances from the prior fiscal year
- Prior year accruals not reviewed and cleared by first interim
- Suspense accounts not reconciled regularly
- General ledger not reconciled or closed timely
- Inadequate processes and procedures in place to discourage and detect fraud

## 11. Breakdown in Leadership and Communication

- Uninformed decisions made because the system(s) can't provide key financial and personnel data needed
- Instability in the chief business official or superintendent positions (been with the district less than two years)
- Lack of regular communication between the superintendent and all members of the administrative cabinet
- Timely training on financial management, budget and governance not provided to site and department administrators who are responsible for budget management and decision-making
- Board policies and administrative regulations routinely ignored, not adopted, updated, implemented or communicated to staff
- Micromanagement by board members
- Systems fully or partially controlled by highly influential special interest groups

## 12. Lack of Multiyear Planning

- Unreasonable and/or unclear multiyear projections that are not aligned with industry standards
- Failure to explain trend analysis
- LCFF calculation not prepared with multiyear considerations
- Financial decisions made without most current multiyear projection in mind
- Detailed information not included when "other adjustments" is used with multiyear projections (line B10)

## 13. Inattention to Non-Voter-Approved Debt and Risk Management

- Sources of non-voter-approved debt repayment unstable, unpredictable and from the unrestricted general fund
- Downgrade of credit rating
- Out-of-date actuarial study without a plan to pay for any unfunded liabilities when self-insured
- High levels of non-voter-approved debt (such as COPs, bridge financing, BANS, RANS and others), with total annual debt service payments greater than 2% of the district's unrestricted general fund revenues

## 14. Lack of Position Control

- Financial and human resources systems not integrated
- Accounting for positions and costs is incomplete
- Staffing not analyzed or adjusted based on staffing ratios and enrollment
- Budget, payroll and position control not reconciled regularly
- Budget source not identified for each new position before the position is authorized by the governing board
- New positions and extra assignments posted before governing board approval
- Staffing ratios for certificated, classified and administrative positions not adopted or followed
- Lack of regular meetings between human resources, payroll and budget to discuss issues and improve processes.

---

## Indicators of Risk or Potential Insolvency (continued)

### 15. Related Issues of Concern

- Failure to produce timely and accurate financial information
- Annual Independent Audit Report contains material apportionment or internal control findings
- Inadequate, undocumented monitoring and oversight of authorized charter schools
- Out-of-date long-range facilities master plan
- Special education costs not monitored, with contribution rate above the statewide average contribution rate
- Special education staffing ratios, class sizes and caseload sizes do not align with statutory requirements and industry standards
- District and the county office of education have different financial systems and lack automated interface

# Fiscal Health Risk Analysis

District: *Cambrian School District*

## Budget and Fiscal Status: Is the district currently *without* the following?:

Response

Disapproved budget	No
Negative interim report certification	Yes
Three consecutive qualified interim report certifications	No
Downgrade of an interim certification by the county superintendent	No
"Lack of going concern" designation	Yes

## 1. Annual Independent Audit Report

1.1	Has the district corrected the most recent and prior two years' audit findings without affecting its fiscal health?	Yes
1.2	Has the audit report for the most recent fiscal year been completed and presented to the board within the statutory timeline? (Extensions of the timeline granted by the State Controller's Office should be explained.)	Yes
1.3	Were the district's most recent and prior two audit reports free of findings of material weaknesses?	Yes
1.4	Has the district corrected all reported audit findings from the most recent and prior two audits?	Yes

---

Self-assessment notes:

## 2. Budget Development and Adoption

2.1	Does the district develop and use written budget assumptions and multiyear projections that are reasonable, are aligned with the county office of education instructions, and have been clearly articulated?	Yes
2.2	Does the district use a budget development method other than a prior-year rollover budget, and, if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses?	No
2.3	Does the district use position control data for budget development?	No
2.4	Does the district calculate the Local Control Funding Formula (LCFF) revenue correctly?	Yes
2.5	Has the district's budget been approved unconditionally by its county office of education in the current and two prior fiscal years?	No
2.6	Does the budget development process include input from staff, administrators, the governing board, the community, and the budget advisory committee (if there is one)?	No
2.7	Does the district budget and expend restricted funds before unrestricted funds?	Yes

2.8	Have the Local Control and Accountability Plan (LCAP) and the budget been adopted within statutory timelines established by Education Code Sections 42103 and 52062 and filed with the county superintendent of schools no later than five days after adoption or by July 1, whichever occurs first, for the current and one prior fiscal year?	<b>Yes</b>
2.9	Has the district refrained from including carryover funds in its adopted budget?	<b>No</b>
2.10	Other than objects in the 5700s and 7300s and appropriate abatements in accordance with the California School Accounting Manual, does the district avoid using negative or contra expenditure accounts?	<b>Yes</b>
2.11	Does the district have a documented policy and/or procedure for evaluating the proposed acceptance of grants and other types of restricted funds and the potential multiyear impact on the district's unrestricted general fund?	<b>No</b>
2.12	Does the district adhere to a budget calendar that includes statutory due dates, major budget development tasks and deadlines, and the staff members/departments responsible for completing them?	<b>Yes</b>

---

**Self-assessment notes:**

### **3. Budget Monitoring and Updates**

3.1	Are actual revenues and expenses consistent with the most current budget?	
3.2	Are budget revisions posted in the financial system at each interim report, at a minimum?	<b>Yes</b>
3.3	Are clearly written and articulated budget assumptions that support budget revisions communicated to the board at each interim report, at a minimum?	<b>Yes</b>
3.4	Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system to reflect settlement costs in accordance with Education Code Section 42142?	<b>Yes</b>
3.5	Do the district's responses fully explain the variances identified in the criteria and standards?	<b>Yes</b>
3.6	Has the district addressed any deficiencies the county office of education has identified in its oversight letters in the most recent and two prior fiscal years?	<b>Yes</b>
3.7	Does the district prohibit processing of requisitions or purchase orders when the budget is insufficient to support the expenditure?	<b>Yes</b>
3.8	Does the district encumber and adjust encumbrances for salaries and benefits?	<b>No</b>
3.9	Are all balance sheet accounts in the general ledger reconciled at least at each interim report and at year end close?	<b>Yes</b>
3.10	For the most recent and two prior fiscal years, have the interim reports and the unaudited actuals been adopted and filed with the county superintendent of schools within the timelines established in Education Code?	<b>Yes</b>

---

**Self-assessment notes:**

### **4. Cash Management**

4.1	Are accounts held by the county treasurer reconciled with the district's and county office of education's reports monthly?	<b>Yes</b>
4.2	Does the district reconcile all bank (cash and investment) accounts with bank statements monthly?	<b>Yes</b>
4.3	Does the district forecast its general fund cash flow for the current and subsequent year and update it as needed to ensure cash flow needs are known?	<b>Yes</b>
4.4	If the district's cash flow forecast shows insufficient cash in its general fund to support its current and projected obligations, does the district have a reasonable plan to address its cash flow needs for the current and subsequent year?	<b>N/A</b>

4.5	Does the district have sufficient cash resources in its other funds to support its current and projected obligations in those funds?	Yes
4.6	If interfund borrowing is occurring, does the district comply with Education Code Section 42603?	N/A
4.7	If the district is managing cash in any fund(s) through external borrowing, does the district's cash flow projection include repayment based on the terms of the loan agreement?	Yes

---

**Self-assessment notes:**

*District used a TRANS in 2020-2021 due to the state LCFF deferrals.*

## 5. Charter Schools

5.1	Does the district have a board policy or other written document(s) regarding charter oversight?	N/A
5.2	Has the district fulfilled and does it have evidence showing fulfillment of its oversight responsibilities in accordance with Education Code Section 47604.32?	N/A
5.3	Are all charters authorized by the district going concerns and not in fiscal distress?	N/A
5.4	Has the district identified specific employees in its various departments (e.g., human resources, business, instructional, and others) to be responsible for oversight of all approved charter schools?	N/A

---

**Self-assessment notes:**

## 6. Collective Bargaining Agreements

6.1	Has the district settled with all its bargaining units for the past two fiscal years?	Yes
6.2	Has the district settled with all its bargaining units for the current year?	No
6.3	Does the district accurately quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections?	Yes
6.4	Did the district conduct a presettlement analysis and identify related costs or savings, if any (e.g., statutory benefits, and step and column salary increase), for the current and subsequent years, and did it identify ongoing revenue sources or expenditure reductions to support the agreement?	Yes
6.5	In the current and prior two fiscal years, has the district settled the total cost of the bargaining agreements including step and column increases at or under the funded cost of living adjustment (COLA)?	Yes
6.6	If settlements have not been reached in the past two years, has the district identified resources to cover the costs of the district's proposal(s)?	Yes
6.7	Did the district comply with public disclosure requirements under Government Code Sections 3540.2 and 3547.5, and Education Code Section 42142?	Yes
6.8	Did the superintendent and CBO certify the public disclosure of collective bargaining agreement prior to board approval?	Yes
6.9	Is the governing board's action consistent with the superintendent's and CBO's certification?	Yes

---

**Self-assessment notes:**

## 7. Contributions and Transfers

7.1	Does the district have a board-approved plan to eliminate, reduce or control any contributions/transfers from the unrestricted general fund to other restricted programs and funds?	No
-----	---	----

- |     |  |     |
|-----|--|-----|
| 7.2 | If the district has deficit spending in funds other than the general fund, has it included in its multiyear projection any transfers from the unrestricted general fund to cover any projected negative fund balance?            | Yes |
| 7.3 | If any contributions/transfers were required for restricted programs and/or other funds in either of the two prior fiscal years, and there is a need in the current year, did the district budget for them at reasonable levels? | Yes |

---

Self-assessment notes:

## 8. Deficit Spending (Unrestricted General Fund)

- |     |  |     |
|-----|--|-----|
| 8.1 | Is the district avoiding deficit spending in the current fiscal year?  | No  |
| 8.2 | Is the district projected to avoid deficit spending in both of the two subsequent fiscal years?  | No  |
| 8.3 | If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending to ensure fiscal solvency? | Yes |
| 8.4 | Has the district decreased deficit spending over the past two fiscal years?  | Yes |

---

Self-assessment notes:

## 9. Employee Benefits

- |     |  |     |
|-----|--|-----|
| 9.1 | Has the district completed an actuarial valuation in accordance with Governmental Accounting Standards Board (GASB) requirements to determine its unfunded liability for other post-employment benefits (OPEB)?  | N/A |
| 9.2 | Does the district have a plan to fund its liabilities for retiree health and welfare benefits with the total of annual required service payments (legal, contractual or locally defined such as pay-as-you-go premiums, trust agreement obligations, or a board adopted commitment) no greater than 2% of the district's unrestricted general fund revenues? | N/A |
| 9.3 | Has the district followed a policy or collectively bargained agreement to limit accrued vacation balances?   | Yes |
| 9.4 | Within the last five years, has the district conducted a verification and determination of eligibility for benefits for all active and retired employees and dependents?   | Yes |
| 9.5 | Does the district track, reconcile and report employees' compensated leave balances?   | Yes |

---

Self-assessment notes:

## 10. Enrollment and Attendance

- |      |  |     |
|------|--|-----|
| 10.1 | Has the district's enrollment been increasing or remained stable for the current and two prior years?  | No  |
| 10.2 | Does the district monitor and analyze enrollment and average daily attendance (ADA) data at least monthly through the second attendance reporting period (P2)?                           |     |
| 10.3 | Does the district track historical enrollment and ADA data to establish future trends?   |     |
| 10.4 | Do school sites maintain an accurate record of daily enrollment and attendance that is reconciled monthly at the site and district levels?   | Yes |
| 10.5 | Has the district certified its California Longitudinal Pupil Achievement Data System (CALPADS) data by the required deadlines (Fall 1, Fall 2, EOY) for the current and two prior years? | Yes |
| 10.6 | Are the district's enrollment projections and assumptions based on historical data, industry-standard methods, and other reasonable considerations?                                      | Yes |



- |       |   |     |
|-------|---|-----|
| 10.7  | Do all applicable sites and departments review and verify their respective CALPADS data and correct it as needed before the report submission deadlines?  | Yes |
| 10.8  | Has the district planned for enrollment losses to charter schools?  | Yes |
| 10.9  | Does the district follow established board policy to limit outgoing interdistrict transfers and ensure that only students who meet the required qualifications are approved?  | Yes |
| 10.10 | Does the district meet the student-to-teacher ratio requirement of no more than 24-to-1 for each school in grades TK-3 classes, or, if not, does it have and adhere to an alternative collectively bargained agreement? | Yes |

---

Self-assessment notes:

## 11. Facilities

- |      |  |     |
|------|--|-----|
| 11.1 | If the district participates in the state's School Facilities Program, has it met the required contribution for the Routine Restricted Maintenance Account?  | Yes |
| 11.2 | Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects?        | Yes |
| 11.3 | Does the district properly track and account for facility-related projects?  | Yes |
| 11.4 | Does the district use its facilities fully in accordance with the Office of Public School Construction's loading standards?                                  | Yes |
| 11.5 | Does the district include facility needs (maintenance, repair and operating requirements) when adopting a budget?  | Yes |
| 11.6 | Has the district met the facilities inspection requirements of the Williams Act and resolved any outstanding issues?   | Yes |
| 11.7 | If the district passed a Proposition 39 general obligation bond, has it met the requirements for audit, reporting, and a citizens' bond oversight committee? | Yes |
| 11.8 | Does the district have a long-range facilities master plan that reflects its current and projected facility needs?   | No  |

---

Self-assessment notes:

## 12. Fund Balance and Reserve for Economic Uncertainty

- |      |   |     |
|------|---|-----|
| 12.1 | Is the district able to maintain the minimum reserve for economic uncertainty in the current year (including Fund 01 and Fund 17) as defined by criteria and standards?   | Yes |
| 12.2 | Is the district able to maintain the minimum reserve for economic uncertainty in the two subsequent years?  | Yes |
| 12.3 | If the district is not able to maintain the minimum reserve for economic uncertainty, does the district's multiyear financial projection include a board-approved plan to restore the reserve?  | N/A |
| 12.4 | Is the district's projected unrestricted fund balance stable or increasing in the two subsequent fiscal years?  | No  |
| 12.5 | If the district has unfunded or contingent liabilities or one-time costs other than post-employment benefits, does the unrestricted general fund balance include sufficient assigned or committed reserves above the recommended reserve level? | N/A |

---

Self-assessment notes:

## 13. General Fund – Current Year

13.1	Does the district ensure that one-time revenues do not pay for ongoing expenditures?	Yes
13.2	Is the percentage of the district's general fund unrestricted expenditure budget that is allocated to salaries and benefits at or below the statewide average for the current year?	No
13.3	Is the percentage of the district's general fund unrestricted expenditure budget that is allocated to salaries and benefits at or below the statewide average for the two prior years?	No
13.4	If the district has received any uniform complaints or legal challenges regarding local use of supplemental and concentration grant funding in the current or two prior years, is the district addressing the complaint(s)?	N/A
13.5	Does the district either ensure that restricted dollars are sufficient to pay for staff assigned to restricted programs or have a plan to fund these positions with unrestricted funds?	Yes
13.6	Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?	Yes
13.7	Does the district account for program costs, including the maximum allowable indirect costs, for each restricted resource and other funds?	Yes

---

**Self-assessment notes:**

## 14. Information Systems and Data Management

14.1	Does the district use an integrated financial and human resources system?	Yes
14.2	Does the district use the system(s) to provide key financial and related data, including personnel information, to help the district make informed decisions?	No
14.3	Has the district accurately identified students who are eligible for free or reduced-price meals, English learners, and foster youth, in accordance with the LCFF and its LCAP?	Yes
14.4	Is the district using the same financial system as its county office of education?	Yes
14.5	If the district is using a separate financial system from its county office of education, is there an automated interface that allows data to be sent and received by both the district and county financial systems?	N/A
14.6	If the district is using a separate financial system from its county office of education, has the district provided the county office with direct access so the county office can provide oversight, review and assistance?	N/A

---

**Self-assessment notes:**

*District does not use the human resources section of QSS.*

## 15. Internal Controls and Fraud Prevention

15.1	Does the district have controls that limit access to its financial system and include multiple levels of authorization?	Yes
15.2	Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (e.g., resignations, terminations, promotions or demotions) and at least annually?	Yes
15.3	Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored?:	
	• Accounts payable (AP)	Yes
	• Accounts receivable (AR)	Yes
	• Purchasing and contracts	Yes

	• Payroll	Yes
	• Human resources (i.e., duties relative to position control and payroll processes)	Yes
15.4	Are beginning balances for the new fiscal year posted and reconciled with the ending balances for each fund from the prior fiscal year?	Yes
15.5	Does the district review and work to clear prior year accruals throughout the year?	Yes
15.6	Has the district reconciled and closed the general ledger (books) within the time prescribed by the county office of education?	Yes
15.7	Does the district have processes and procedures to discourage and detect fraud?	Yes
15.8	Does the district have a process for collecting reports of possible fraud (such as an anonymous fraud reporting hotline) and for following up on such reports?	Yes
15.9	Does the district have an internal audit process?	

---

**Self-assessment notes:**

## 16. Leadership and Stability

16.1	Does the district have a chief business official who has been with the district as chief business official for more than two years?	No
16.2	Does the district have a superintendent who has been with the district as superintendent for more than two years?	No
16.3	Does the superintendent meet on a scheduled and regular basis with all members of their administrative cabinet?	Yes
16.4	Is training on financial management and budget provided to site and department administrators who are responsible for budget management?	Yes
16.5	Does the governing board adopt and revise policies and administrative regulations annually?	
16.6	Are newly adopted or revised policies and administrative regulations implemented, communicated and available to staff?	
16.7	Do all board members attend training on the budget and governance at least every two years?	
16.8	Is the superintendent's evaluation performed according to the terms of the contract?	N/A

---

**Self-assessment notes:**

## 17. Multiyear Projections

17.1	Has the district developed multiyear projections that include detailed assumptions aligned with industry standards?	No
17.2	To help calculate its multiyear projections, did the district prepare an accurate LCFF calculation with multiyear considerations?	Yes
17.3	Does the district use its most current multiyear projection in making financial decisions?	Yes
17.4	If the district uses a broad adjustment category in its multiyear projection (such as line B10, B1d, B2d Other Adjustments, in the SACS Form MYP/MYPI), is there a detailed list of what is included in the adjustment amount and are the adjustments reasonable?	Yes

---

**Self-assessment notes:**

## 18. Non-Voter-Approved Debt and Risk Management

- |      |  |     |
|------|--|-----|
| 18.1 | Are the sources of repayment for non-voter-approved debt {such as certificates of participation (COPs), bridge financing, bond anticipation notes (BANS), revenue anticipation notes (RANS) and others} stable, predictable, and other than unrestricted general fund? | N/A |
| 18.2 | If the district has issued non-voter-approved debt, has its credit rating remained stable or improved during the current and two prior fiscal years?   | N/A |
| 18.3 | If the district is self-insured, has the district completed an actuarial valuation as required and have a plan to pay for any unfunded liabilities?  | N/A |
| 18.4 | If the district has non-voter-approved debt (such as COPs, bridge financing, BANS, RANS and others), is the total of annual debt service payments no greater than 2% of the district's unrestricted general fund revenues?   | N/A |

---

Self-assessment notes:

## 19. Position Control

- |      |  |     |
|------|--|-----|
| 19.1 | Does the district account for all positions and costs?   | Yes |
| 19.2 | Does the district analyze and adjust staffing based on staffing ratios and enrollment?   | Yes |
| 19.3 | Does the district reconcile budget, payroll and position control regularly, at least at budget adoption and interim reporting periods?                     |     |
| 19.4 | Does the district identify a budget source for each new position before the position is authorized by the governing board?                                 | Yes |
| 19.5 | Does the governing board approve all new positions and extra assignments (e.g., stipends) before positions are posted?                                     | No  |
| 19.6 | Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes? | No  |

---

Self-assessment notes:

## 20. Special Education

- |      |  |    |
|------|--|----|
| 20.1 | Does the district monitor, analyze and adjust staffing ratios, class sizes and caseload sizes to align with statutory requirements and industry standards?   |    |
| 20.2 | Does the district access available funding sources for costs related to special education (e.g., excess cost pool, legal fees, mental health)?   |    |
| 20.3 | Does the district use appropriate tools to help it make informed decisions about whether to add services (e.g., special circumstance instructional assistance process and form, transportation decision tree)? |    |
| 20.4 | Does the district budget and account correctly for all costs related to special education (e.g., transportation, due process hearings, indirect costs, nonpublic schools and/or nonpublic agencies)?           | No |
| 20.5 | Is the district's contribution rate to special education at or below the statewide average contribution rate?  | No |
| 20.6 | Is the district's rate of identification of students as eligible for special education at or below the countywide and statewide average rates?   |    |

20.7 Does the district analyze whether it will meet the maintenance of effort requirement at each interim reporting period?

No

---

**Self-assessment notes:**

*Special ed costs in 2019-2020 was 17% of expenditures compared to 12% for all elementary school districts and 14% for all school districts.*

---

Risk Score, 20 numbered sections only:

**27.0%**

---

**FCMAT**

FISCAL CRISIS & MANAGEMENT  
ASSISTANCE TEAM

# BASC Annual Conference

February 18, 2021

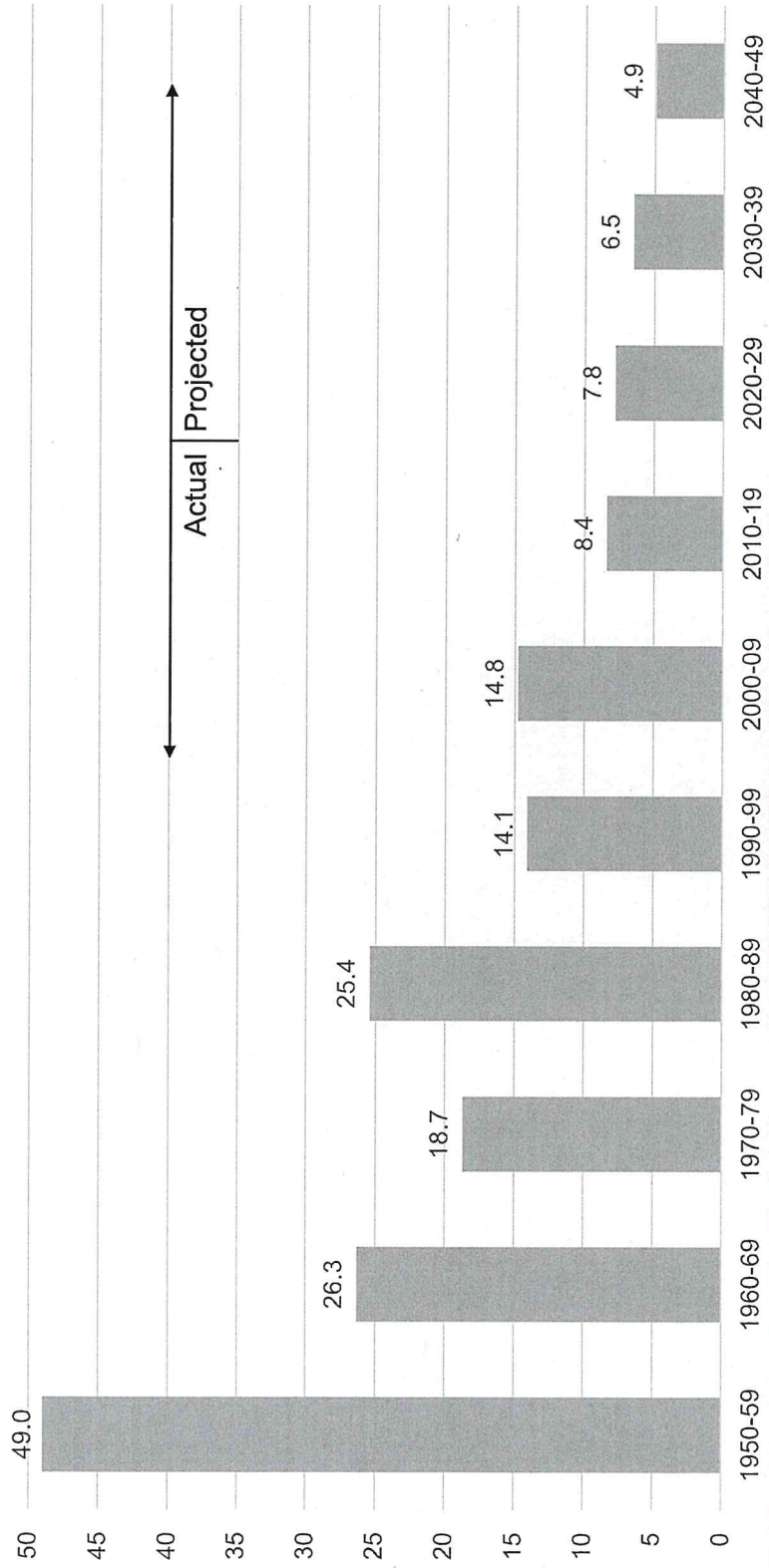
© Fiscal Crisis & Management  
Assistance Team

---

# Declining Enrollment Trends = Instability

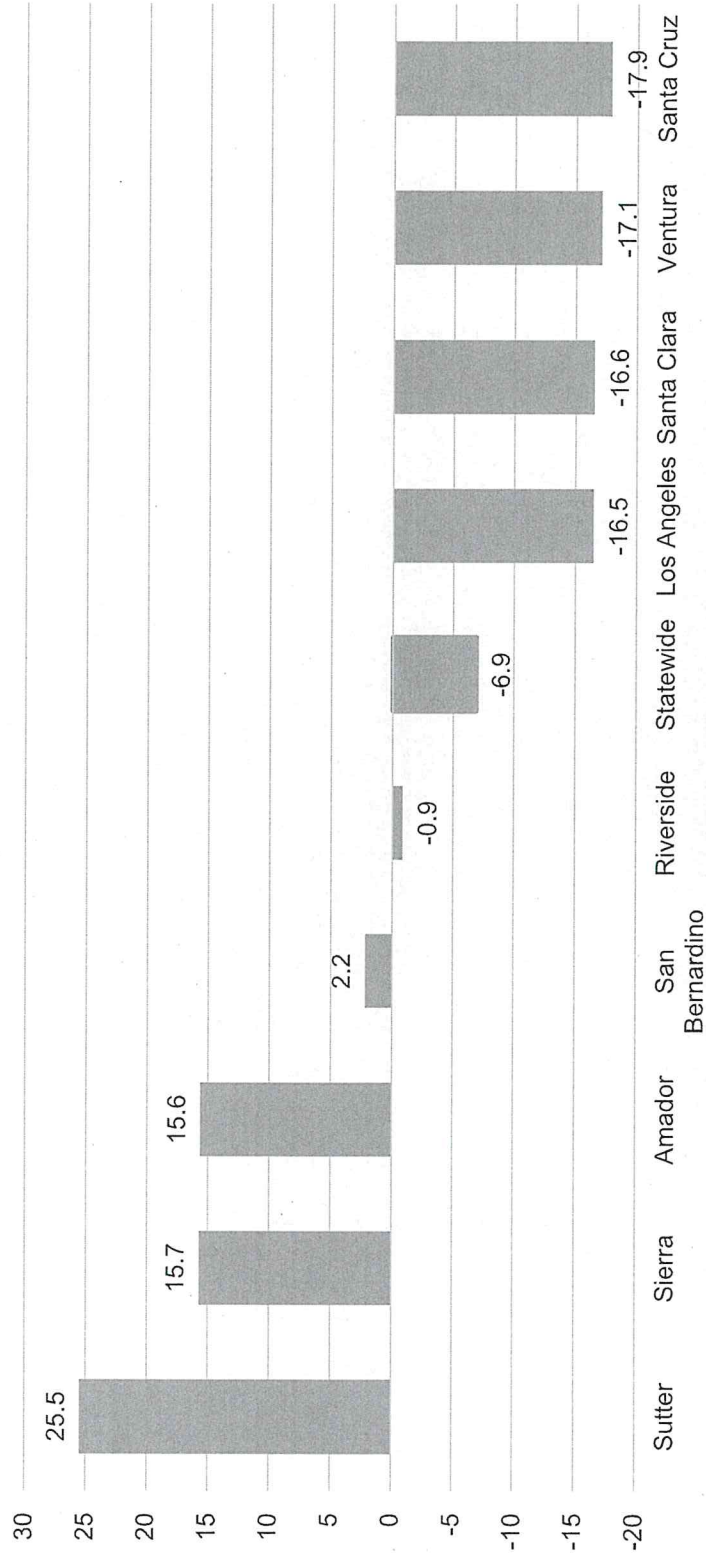
- Over 60% of California's traditional public schools are experiencing declining enrollment
- Pandemic presents short term spikes in the decline, mainly at lower grades
  - First look at unofficial, pre-certification 2020-21 data:
    - One-year decline from 2019-20: 155,964, 2.5%
    - Approximately 60% is in transitional kindergarten / kindergarten
- Pandemic average daily attendance (ADA) hold harmless expires June 2021, traditional ADA hold harmless in play in 2021-22 (using higher 2019-20 ADA) creates significant impacts in 2022-23

# Percentage of Growth of California Population





# School Age Population Percentage of Change 2018-19 to 2028-29



---

## Declining Enrollment Basics

- Overall population rate of growth is declining
- Birthrates are declining
- School-age population is declining
- Special education students as a percentage of enrollment are increasing
- The severity of special education student needs are increasing
- Don't delay taking action at the first sign of a decline
- Pandemic TK/K impacts:
  - What grade will the student reenter?
  - What type of learning loss mitigation/intervention do you design for TK/K?
- Longer term impacts

## SSC School District and Charter School Financial Projection Dashboard 2021–22 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dashboard is based on the 2021–22 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance Statutory COLA	2.31%	1.70% <sup>1</sup>	2.48% <sup>2</sup>	3.11% <sup>2</sup>	3.54% <sup>2</sup>
Planning COLA	0.00%	5.07% <sup>3</sup>	2.48%	3.11%	3.54%

LCFF GRADE SPAN FACTORS FOR 2021–22				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Mega COLA at 5.07%	\$391	\$397	\$408	\$473
2021–22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$842	–	–	\$255
2021–22 Adjusted Base Grants <sup>4</sup>	\$8,935	\$8,215	\$8,458	\$10,057

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2020–21	2021–22	2022–23	2023–24	2024–25
California CPI		2.40%	3.96%	2.65%	2.36%	2.51%
California Lottery	Unrestricted per ADA	\$169.72	\$163.00	\$163.00	\$163.00	\$163.00
	Restricted per ADA	\$73.63	\$65.00	\$65.00	\$65.00	\$65.00
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64	\$35.87
	Grades 9–12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75	\$69.11
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19	\$18.83
	Grades 9–12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55	\$52.34
Interest Rate for Ten-Year Treasuries		1.26%	2.14%	2.60%	2.70%	2.80%
CalSTRS Employer Rate <sup>5</sup>		16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>		20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate <sup>6</sup>		0.05%	0.50%	0.50%	0.20%	0.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

<sup>1</sup>Applies to Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

<sup>2</sup>Amounts carried forward from the May Revision as they do not materially differ from COLA calculated by independent economist, and the Department of Finance has not provided updated figures.

<sup>3</sup>Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.

<sup>4</sup>Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

<sup>5</sup>California Public Employees' Retirement System (CalPERS) and California State Teachers' Retirement System (CalSTRS) rates in 2021–22 are final. Rates in the following years are subject to change based on determination by the respective governing boards.

<sup>6</sup>Unemployment rate in 2021–22 and 2022–23 are final based on the 2021 State Enacted Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)(0)

Cambrian School District  
Enrollment

District Enrollment	First Day Enrollment		8/27/2021		2019-2020 Actual **	2020-2021 Funded	P-2		Diff from Adpt Budget	
	2019-2020	2020-2021	2021-2022	2021-2022			2021-2022 Adp Budget	2021-2022 Revised		
Bagby	490.00	372.00	459.00	453.00						
Steindorf	490.00	465.00	490.00	488.00						
VSP *		48.58	-							
<b>Total District Enrollment</b>	<b>980.00</b>	<b>885.58</b>	<b>949.00</b>	<b>941.00</b>	<b>928.82</b>	<b>949.74</b>	<b>949.97</b>	<b>949.97</b>	<b>-</b>	
<u>Charter Schools Enrollment</u>										
Fammatre	537.00	430.00	480.00	484.00		516.11	478.00	464.64	(13.36)	
Farnham	495.00	402.00	402.00	393.00		473.43	435.00	377.28	(57.72)	
Sartorette	394.00	278.00	289.00	282.00		377.28	310.00	270.72	(39.28)	
Price	985.00	936.00	897.00	886.00		967.95	910.00	850.56	(59.44)	
VSP *		298.42	-							
<b>Enrollment at end--of-year</b>	<b>2,411.00</b>	<b>2,344.42</b>	<b>2,068.00</b>	<b>2,045.00</b>	<b>2,340.60</b>	<b>2,334.77</b>	<b>2,133.00</b>	<b>1,963.20</b>	<b>(169.80)</b>	
	<b>3,391.00</b>	<b>3,230.00</b>	<b>3,017.00</b>	<b>2,986.00</b>	<b>3,269.42</b>	<b>3,284.51</b>	<b>3,082.97</b>	<b>2,913.17</b>	<b>(169.80)</b>	
		<b>(161.00)</b>	<b>(213.00)</b>	<b>(31.00)</b>						

Enrollment at end--of-year 3,024.00 ← Compare ending year enrollment to next year's Adopted Budget ADA

Indicates the Funding Cliff

Note: Used 96% of enrollment to calculate revised P-2 ADA. Amounts are estimates and will vary.  
\*\* Excludes County ADA

# 2021–22 Enacted State Budget: Funds Summary

Updated 9/8/21  
As proposed by AB 167

Grant	Total Funds	Distribution	Allowable Uses	Plan or Application Requirements	Deadline for Use
A-G Completion Improvement Grant	\$547.5 million	<p><u>A-G Access Grant:</u> For local educational agencies (LEAs) with A-G completion rate less than 67%, \$300 million allocated per unduplicated pupil enrolled in grades 9–12 in 2020–21. An eligible LEA that also received concentration grant funds in 2020–21 shall receive at least \$75,000.</p> <p><u>A-G Success Grant:</u> For LEAs with A-G completion rate of 67% or higher, \$100 million allocated per unduplicated pupil enrolled in grades 9–12 in 2020–21. An eligible LEA that also received concentration grant funds in 2020–21 shall receive at least \$75,000.</p> <p><u>A-G Learning Loss Mitigation Grant:</u> \$147.5 million allocated to LEAs per unduplicated student enrolled in grades 9–12 in 2020–21. An LEA that also received concentration grant funds in 2020–21 shall receive at least \$75,000.</p>	<p><u>Access and Success Grants:</u> Activities that directly support student access to, and successful completion of, the A-G course requirements.</p> <p><u>Learning Loss Mitigation Grant:</u> To allow students who received a grade of “D,” “F,” or “Fail” in an A-G course in 2020–21 to retake those courses.</p>	<p>Must adopt a plan by <b>April 1, 2022</b>, that describes how the funds received will increase or improve services for unduplicated students to improve A-G eligibility.</p> <p>Must report to the California Department of Education (CDE) by December 31, 2023, on how the LEA is measuring the impact on the A-G completion rate.</p>	June 30, 2026

## 2021–22 Enacted State Budget: Funds Summary

Grant	Total Funds	Distribution	Allowable Uses	Plan or Application Requirements	Deadline for Use
Classified School Employee Professional Development	\$30 million	Apportioned to LEAs based on number of lunches served in <b>October 2020</b> , with a minimum allocation of \$2,000 per LEA. <b>LEAs must participate in the federal School Breakfast Program or the National School Lunch Program to be eligible.</b>	For food service staff to receive training on promoting nutritious foods	No plan or application requirements	N/A
Classified School Employee Teacher Credentialing Program	\$125 million	Competitive grants awarded by the Commission on Teacher Credentialing (CTC) that shall not exceed \$24,000 over five years per teacher candidate. Priority given to LEAs that: <ul style="list-style-type: none"> <li>• Have not previously received funds for this program</li> <li>• Have a high Unduplicated Pupil Percentage (UPP)</li> <li>• Have a plan to recruit and support expanded learning and preschool program staff and address kindergarten and early childhood education teacher shortages</li> </ul>	Assistance for books, fees, and tuition while pursuing a teaching credential	Applicants must demonstrate the following: <ul style="list-style-type: none"> <li>• Capacity and willingness to accommodate participation of classified employees in teacher training programs</li> <li>• Active participation of institutes of higher education in development of coursework for participating classified school employees</li> <li>• Recruitment to meet the demand for bilingual cross-cultural teachers and teachers in shortage areas</li> <li>• Sequenced job descriptions that lead from an entry-level classified position to an entry-level teaching position</li> </ul>	June 30, 2026

## 2021–22 Enacted State Budget: Funds Summary

Grant	Total Funds	Distribution	Allowable Uses	Plan or Application Requirements	Deadline for Use
<p><b>Community Schools Partnership Program</b></p>	<p>\$2.8 billion</p>	<p>Competitive grants awarded by CDE with approval of the State Board of Education.</p> <p>Grants prioritized for schools with at least 80% UPP.</p> <p><u>Planning grants:</u> In 2021–22 and 2022–23, 10% of funds reserved for grants of up to \$200,000 for LEAs with no existing community schools. Requires 3:1 match.</p> <p><u>Implementation grants:</u> 70% of funds for grants of up to \$500,000 annually for new community schools or for expansion or continuation of existing community schools. Requires 3:1 match.</p> <p><u>Coordination grants:</u> Starting in 2024–25 through 2027–28, 20% of funds for grants of up to \$100,000 annually for ongoing coordination of community schools. Requires 1:1 match.</p>	<p><u>Planning grants:</u> Community school coordinator, needs assessment, administrative costs necessary to launch a community school, partnership development and coordination support between grantee and cooperating agencies, staff training, preparing a community school implementation plan for submission to the governing board</p> <p><u>Implementation grants:</u> Staffing, support services for students and their families, staff training, community stakeholder engagement, ongoing data collection and program evaluations</p> <p><u>Coordination grants:</u> Supplement, not supplant, existing services and funds, and use for ongoing coordination of services, management of the community school and ongoing data collection and program evaluations</p>	<p>LEA may apply if it meets any of the following:</p> <ul style="list-style-type: none"> <li>• At least 50% UPP</li> <li>• Higher than state average dropout rates</li> <li>• Higher than state average suspension and expulsion rates</li> <li>• Higher than state average rates of child homelessness, foster youth, or justice-involved youth</li> </ul> <p>Schools may apply if not within an eligible LEA, but the school meets at least two of the above criteria.</p> <p>LEAs may apply as a consortium or in partnership with a county behavioral health agency, Head Start, childcare program, or higher education agency</p>	<p>June 30, 2028</p>

6-3

## 2021–22 Enacted State Budget: Funds Summary

Grant	Total Funds	Distribution	Allowable Uses	Plan or Application Requirements	Deadline for Use
<b>Computer Science Supplementary Authorization Incentive Grant</b>	\$15 million	Competitive grants awarded by the CTC to LEAs Priority for grant applications for teachers that provide instruction at a rural district or a district with high UPP. Requires a 1:1 match.	Paying for teacher costs of coursework, books, fees, and tuition	Applicants must identify selected teachers for participation in the program, the number of coursework credits required for each teacher to earn a supplementary authorization, estimated costs. Must report to the CTC on or before August 30 of the second year after receiving funds the number of new computer science courses taught by participating teachers.	June 30, 2026
<b>Educator Effectiveness Block Grant</b>	\$1.5 billion	Apportioned to LEAs in an equal amount per 2020–21 full-time equivalent (FTE) for certificated and classified staff	Provide professional learning for teachers, administrators, and classified staff who work/interact with students, with designated focus areas.	By December 30, 2021, adopt a plan delineating the expenditure of funds. By September 30, 2026, report detailed expenditure information to CDE, including specific purchases made and the number of staff that received professional development (PD).	June 30, 2026

6-4



## 2021–22 Enacted State Budget: Funds Summary

Grant	Total Funds	Distribution	Allowable Uses	Plan or Application Requirements	Deadline for Use
<b>Expanded Learning Opportunities Program</b>	\$1.75 billion	For school districts and charter schools with UPP greater than or equal to 80%: \$1,170 per classroom-based K–6 prior year average daily attendance (ADA) multiplied by UPP  All other school districts and charter schools: Remaining funds provided on per unit basis using classroom-based K–6 prior year ADA multiplied by UPP  Minimum of \$50,000 per LEA	Must offer and provide expanded learning: <ul style="list-style-type: none"> <li>• Before or after school opportunities plus instructional time equal at least nine hours on school days</li> <li>• At least 30 days of no less than 9 hours of expanded learning days during school breaks</li> <li>• Must conform to After School Education and Safety Program requirements</li> <li>• 20:1 student to adult ratio, 10:1 if program serves Transitional Kindergarten (TK)/K students</li> </ul>	No plan requirements but in 2021–22 must offer to all unduplicated K–6 students and provide to at least 50% of these students  In 2022–23, must offer to all students in grades K–6 and provide to all who request	Ongoing program  <b>Funds received for the 2021-22 school year may be expended by June 30, 2023</b>
<b>Kitchen Infrastructure Upgrades</b>	\$120 million	Base allocation of \$25,000 per LEA  Remaining funds allocated to LEAs with at least 50% of students free or reduced-priced meals (FRPM)-eligible, on a per-pupil basis using count of FRPM-eligible students.  <b>LEAs must participate in the federal School Breakfast Program or the National School Lunch Program to be eligible.</b>	Cooking equipment; service equipment; refrigeration and storage; transportation of ingredients, meals, and equipment between sites.	Must report to CDE by June 30, 2022, how funds were used to improve the quality of school meals or increase participation in subsidized meal programs.	N/A

6-5

## 2021–22 Enacted State Budget: Funds Summary

Grant	Total Funds	Distribution	Allowable Uses	Plan or Application Requirements	Deadline for Use
<b>Multitiered Systems of Support</b>	\$30 million	Competitive grants awarded by Orange County Department of Education to LEAs  Priority to LEAs with high UPP that have participated in training to implement an integrated multitiered system of support  Grants awarded to LEAs by December 15, 2021	Support implementation of high quality integrated academic, behavioral, and social-emotional learning practices in an integrated multitiered system of support at the schoolwide level.	Grant recipients shall measure and report on implementation fidelity at least annually	June 30, 2026
<b>Prekindergarten Planning and Implementation Grant</b>	\$200 million	<u>Base grant: Amounts based on 2020-21 kindergarten enrollment</u> 1-23: \$25,000 24-99: \$50,000 100+: \$100,000  <u>Enrollment grant: 60% of remaining funds allocated based on 2019–20 kindergarten enrollment minus TK enrollment</u>  <u>Supplemental grant: 40% of remaining funds based on 2019–20 kindergarten enrollment minus TK enrollment multiplied by UPP</u>	Create or expand state preschool or TK.  Planning costs, hiring and recruitment costs, training and PD, classroom materials.	Plan for consideration by governing board by June 30, 2022 detailing how all children in the attendance area will have access to full-day learning programs the year before kindergarten that meet the needs of parents	June 30, 2024

6-6



## 2021–22 Enacted State Budget: Funds Summary

Grant	Total Funds	Distribution	Allowable Uses	Plan or Application Requirements	Deadline for Use
<b>Prekindergarten Training grants</b>	\$100 million	Competitive grants to LEAs awarded by CDE. Awarding of grants shall consider high needs students and demand for preschool, TK, or kindergarten programs.	Attainment of credentials, permits, or PD. Educational expenses, transportation and childcare costs, substitute teacher pay, stipends and PD expenses, coaching, and administrator training.	Application must describe how funds will be used to increase number of TK teachers or the competencies of California State Preschool Program (CSPP), TK, and kindergarten teachers.  LEAs may apply alone or as a consortium of providers, including CSPP and Head Start programs operated by community-based organizations.	June 30, 2024
<b>Preschool, TK, and Full-Day Kindergarten Facilities Grant</b>	\$490 million	Competitive grants awarded by State Allocation Board to school districts that lack the facilities to provide TK or full-day kindergarten, or lack the facility capacity to increase CSPP services.  Priority given to districts that either: <ul style="list-style-type: none"> <li>• Financially unable to contribute local match requirements</li> <li>• High population of FRPM eligible students</li> </ul> Depending on type of project, includes requirement for district to provide 25%, 40%, or 50% of project cost.	Costs necessary to adequately house preschool, TK, and kindergarten students in an approved project.  Districts may not use funds to purchase or install portable classrooms.	Must pass a resolution stating intent to offer or expand enrollment in TK or a preschool program, as appropriate	Funds disbursed for approved applications to the extent funds are available

6-7

## 2021–22 Enacted State Budget: Funds Summary

Grant	Total Funds	Distribution	Allowable Uses	Plan or Application Requirements	Deadline for Use
<b>Special Education Dispute Resolution</b>	\$100 million	Allocated by CDE to Special Education Local Plan Areas (SELPAs) by August 31, 2021  Appropriated on a per-pupil basis determined by number of students with disabilities 3–22 years old enrolled in each SELPA’s member LEA using greater of Fall 1 Census data for the 2019–20 or 2020–21 fiscal years	Used by LEAs in collaboration with their SELPAs to support: <ul style="list-style-type: none"> <li>• Early intervention to promote collaboration and positive relationships between families and schools</li> <li>• Conduct voluntary alternative dispute resolution activities</li> <li>• Work in partnership with family empowerment centers or other family support organizations</li> <li>• Develop plans to outreach to families who face language barriers and other challenges to participation in the special education process</li> </ul>	By October 1, 2021, SELPAs must submit a plan to CDE detailing how they will support their member LEAs in conducting dispute prevention and voluntary alternative dispute resolution activities.  LEAs that received support from their SELPA for alternative dispute resolution activities shall report designated information to their SELPA by September 30, 2023.	June 30, 2023
<b>Special Education Early Intervention Preschool Grant</b>	\$260 million	Allocated to school districts on a per pupil amount based on first graders with disabilities using Fall 1 Census data	Provide services and supports in inclusive settings that have been determined to improve school readiness and long-term outcomes for infants, toddlers, and preschool pupils from birth to five years old.	No plan or reporting requirements	Ongoing

6-8

## 2021–22 Enacted State Budget: Funds Summary

Grant	Total Funds	Distribution	Allowable Uses	Plan or Application Requirements	Deadline for Use
<p><b>Special Education Learning Recovery Supports</b></p>	<p>\$450 million</p>	<p>Allocated by CDE to SELPAs by August 31, 2021.                      Appropriated on a per-pupil basis determined by number of students with disabilities 3–22 years old enrolled in each SELPA’s member LEA using greater of Fall 1 Census data for the 2019–20 or 2020–21 fiscal years.                      Requires 1:1 match, and funds must not supplant existing expenditures or obligations.</p>	<p>Used by LEAs in collaboration with their SELPA to provide learning recovery support for students with disabilities related to impacts to learning resulting from COVID-19 school disruptions during the period of March 13, 2020, to September 1, 2021.</p>	<p>By October 1, 2021, SELPAs must work with member LEAs to submit a plan to CDE detailing how they will provide learning recovery support to students with disabilities in response to school disruptions resulting from the COVID-19 health emergency. SELPAs shall report to CDE by September 30, 2023, how funding was spent.</p>	<p>June 30, 2023</p>
<p><b>Teacher Residency Grant</b></p>	<p>\$350 million</p>	<p>Competitive grants awarded by CTC                      Grants shall be up to \$25,000 per teacher candidate in the residency program, with a match requirement of 80% of grant amount received per participant.                      Priority given to applicants who demonstrate a commitment to increasing diversity in the teaching workforce, have a higher percentage of unduplicated students, and have a school with at least 50% FRPM eligible students or is located in either a rural or densely populated region.</p>	<p>Teacher preparation costs, stipends for mentor teachers, residency program staff costs, mentoring and beginning teacher induction costs</p>	<p>Applicants must demonstrate need for teachers in one or more designated shortage fields, or to diversify teacher workforce.                      Applicants must propose to establish a new teacher residency program or expand or improve access to an existing teacher residency program that addresses teacher needs.</p>	<p>June 30, 2026</p>

6-9

Fund	:010	GENERAL FUND	2021-2022 Budget	2020-2021 Actual	2019-2020 Actuals	2018-2019 Actual	2017-2018 Actuals	Not Applicable
8650	LEASES AND RENTALS		844,728	905,066	1,203,851	1,342,446	1,247,700	
	TOTAL: 8xxx		844,728	905,066	1,203,851	1,342,446	1,247,700	
-----								
8650	LEASES AND RENTALS	GENERAL FUND	17,000	603	17,058	7,037	20,614	
	TOTAL: 8xxx		17,000	603	17,058	7,037	20,614	
8650	LEASES AND RENTALS	GENERAL FUND	11,000		10,892	10,085	7,716	
	TOTAL: 8xxx		11,000		10,892	10,085	7,716	
8650	LEASES AND RENTALS	GENERAL FUND	14,000	600-	14,637	13,842	16,025	
	TOTAL: 8xxx		14,000	600-	14,637	13,842	16,025	
8650	LEASES AND RENTALS	GENERAL FUND	10,000		8,895	12,631	11,982	
	TOTAL: 8xxx		10,000		8,895	12,631	11,982	
8650	LEASES AND RENTALS	GENERAL FUND	18,000	32,318	17,373	27,455	77,208	
	TOTAL: 8xxx		18,000	32,318	17,373	27,455	77,208	
8650	LEASES AND RENTALS	GENERAL FUND	10,000	475	9,620	11,414	16,762	
	TOTAL: 8xxx		10,000	475	9,620	11,414	16,762	
8650	LEASES AND RENTALS	GENERAL FUND	924,728	937,861	1,289,301	1,424,910	1,401,683	
	TOTAL: 8xxx		924,728	937,861	1,289,301	1,424,910	1,401,683	

\*SUB-TOTAL:1000-7999

\*\*TOTAL:1000-5999

\*\*TOTAL:1000-6999

\*\*TOTAL:1000-7999

\*\*TOTAL:8000-8999

7-1

Cambrian School District  
Lease Rates for 2021-2022

FULL RATES

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
A Place to Grow	7,573	7,573	7,573	7,573	7,573	7,573	7,573	7,573	7,573	7,573	7,573	7,573	
After School Adventures	5,154	5,154	5,154	5,154	5,154	5,154	5,154	5,154	5,154	5,154	5,154	5,154	
ATLC Preschool	21,555	21,555	21,555	21,555	21,555	21,555	21,555	21,555	21,555	21,555	21,555	21,555	
California Sports Center	22,855	22,855	22,855	22,855	22,855	22,855	22,855	22,855	22,855	22,855	22,855	22,855	
Building Kidz School	18,779	18,779	18,779	18,779	18,779	18,779	18,779	18,779	18,779	18,779	18,779	18,779	
Learning Pathways	18,096	18,096	18,096	18,096	18,096	18,096	18,096	18,096	18,096	18,096	18,096	18,096	
Red Dog Shred	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	
7 Magic Flowers	10,648	10,648	10,648	10,648	10,648	10,648	10,648	10,648	10,648	10,648	10,648	10,648	
The Greene Academy	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	
Crown/Castle/Tmobile	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	
	114,452	114,452	114,452	114,452	114,452	114,452	114,452	114,452	114,452	114,452	114,452	114,452	
												90,876	
													61,848
													258,660
													274,260
													225,348
													217,152
													48,840
													127,776
													26,664
													42,000
													1,373,424

PROJECTED RATES

	July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
A Place to Grow	7,573	7,573	7,573	7,573	7,573	7,573	7,573	7,573	7,573	7,573	7,573	7,573	
After School Adventures	5,154	5,154	5,154	5,154	5,154	5,154	5,154	5,154	5,154	5,154	5,154	5,154	
ATLC Preschool	21,555	10,778	10,778	10,778	14,778	14,778	14,778	14,778	14,778	14,778	14,778	14,778	
California Sports Center	22,855	10,000	10,000	10,000	12,000	12,000	12,000	15,000	15,000	15,000	15,000	15,000	
Building Kidz School	18,779	18,779	18,779	18,779	18,779	18,779	18,779	18,779	18,779	18,779	18,779	18,779	
Learning Pathways	18,096	18,096	18,096	18,096	18,096	18,096	18,096	18,096	18,096	18,096	18,096	18,096	
Red Dog Shred	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	4,070	
7 Magic Flowers	10,648	10,648	10,648	10,648	10,648	10,648	10,648	10,648	10,648	10,648	10,648	10,648	
The Greene Academy	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	2,222	
Crown/Castle/Tmobile	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	
	114,452	90,820	90,820	90,820	96,820	96,820	96,820	99,820	99,820	99,820	99,820	99,820	
													90,876
													61,848
													165,330
													156,000
													225,348
													217,152
													48,840
													127,776
													26,664
													42,000
													1,161,834

Cambrian School District  
 Multi-Year Projected Additional Revenues

**SAMPLE PROJECTION**

		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Leased Property-Projected amount	2%	1,161,834	1,185,071	1,208,772	1,232,948	1,257,606
Metzler A			-	250,000	250,000	250,000
Metzler C			650,000	650,000	650,000	650,000
Old Firehouse						
<b>Total Rental Revenues</b>		<b>1,161,834</b>	<b>1,835,071</b>	<b>2,108,772</b>	<b>2,132,948</b>	<b>2,157,606</b>
<b>Adopted Budget Amount</b>		<b>924728</b>	<b>924728</b>	<b>924728</b>	<b>924728</b>	<b>924728</b>
<b>Increase from Budget</b>		<b>237,106</b>	<b>910,343</b>	<b>1,184,044</b>	<b>1,208,220</b>	<b>1,232,878</b>
<b>Utility Sharing agreements</b>		<b>35,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>LCFF Enhancement</b>				<b>1,200,000</b>	<b>1,200,000</b>	<b>1,200,000</b>
<b>Extended Care Net Income</b>		<b>150,000</b>	<b>300,000</b>	<b>400,000</b>	<b>420,000</b>	<b>440,000</b>
		<b>422,106</b>	<b>1,260,343</b>	<b>2,834,044</b>	<b>2,878,220</b>	<b>2,922,878</b>



Fund :040 PARCEL TAX

	2021-2022 Budget	2020-2021 Actual	2019-2020 Actuals	2018-2019 Actual	2017-2018 Actuals	2016-2017 Actual
8621 PARCEL TAXES	1,595,275	1,598,732	1,581,837	1,544,622	795,816	765,610
TOTAL: 8xxx	1,595,275	1,598,732	1,581,837	1,544,622	795,816	765,610

8621 PARCEL TAXES

TOTAL: 8xxx

\*SUB-TOTAL:1000-7999

\*\*TOTAL:1000-5999

\*\*TOTAL:1000-6999

\*\*TOTAL:1000-7999

\*\*TOTAL:8000-8999

1,595,275 1,598,732 1,581,837 1,544,622 795,816 765,610

f

8