

2021 - 2022 **ADOPTED BUDGET**



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Our District

Empowering
Every Child
Every Day



Our Mission

Newhall School District students will become global citizens who think critically, solve problems, embrace diversity in people and viewpoints, and have a passion for learning and the arts.

Our Commitment

- ♦ **Collaborate and build on each other's strengths.**
- ♦ **Innovate for the future.**
- ♦ **Persevere through new and challenging learning opportunities.**
- ♦ **Excel and continuously strive for improvement.**



Newhall School District Governing Board



Brian Walters
President



Donna Rose
Clerk



Ernesto Smith
Clerk Pro Tem



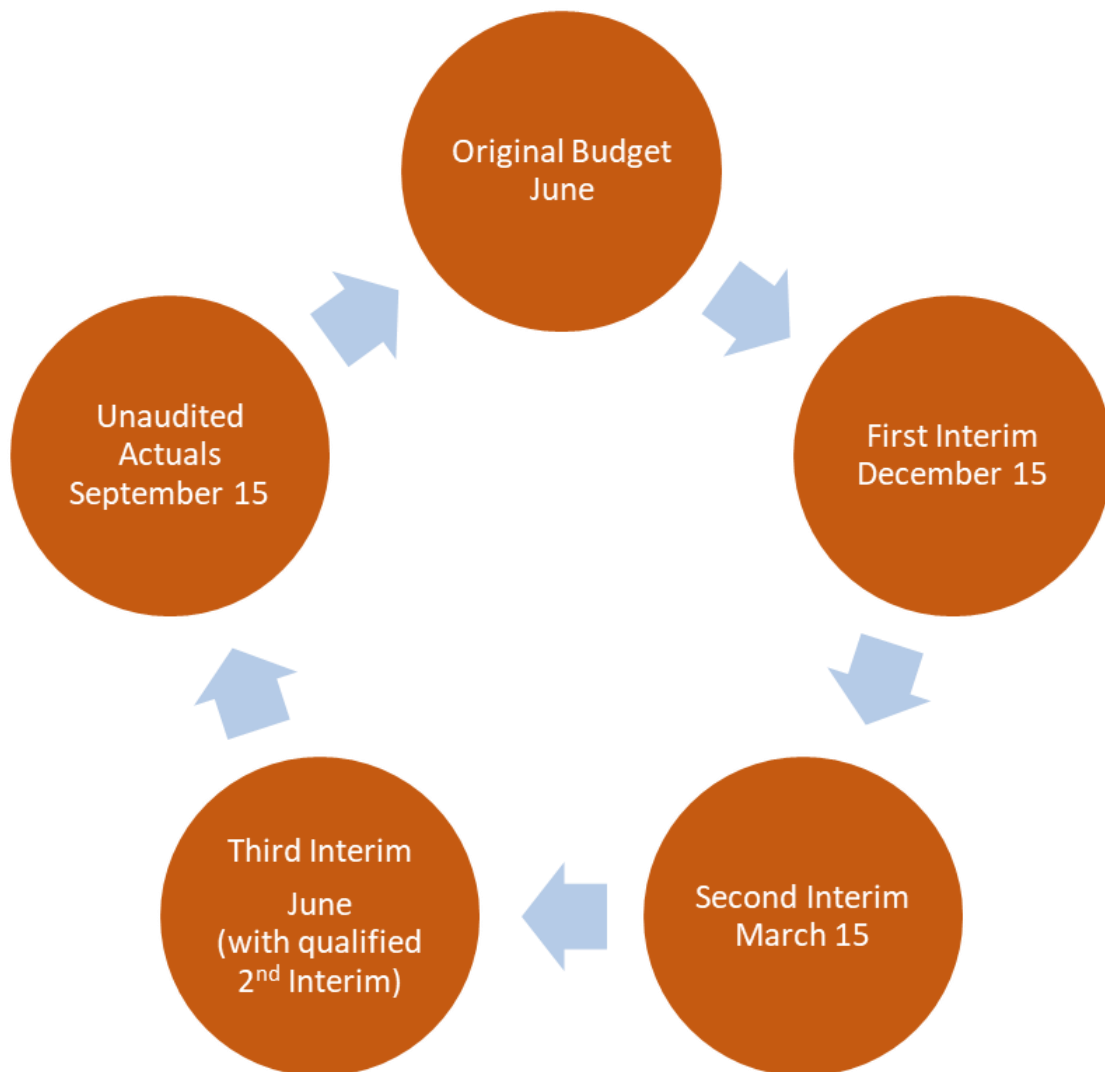
Suzan Solomon
Board Member



Isaiah Talley
Board Member



BUDGET CYCLE





NEWHALL SCHOOL DISTRICT

Adopted Budget Report FY 2021-2022

Budget Narrative and Assumptions

June 22, 2021

EXECUTIVE SUMMARY

This narrative and assumptions provides the District with an infrastructure for preparing the proposed 2021-2022 Adopted Budget. Revenue assumptions are predominantly influenced by the Governor's May Revision and information provided by the Los Angeles County Office of Education (LACOE). Expenditure assumptions are based upon our best estimate of program expenditures, operating costs for the current fiscal year and the priorities for spending contained in the District's Local Control Accountability Plan (LCAP).

EXECUTIVE SUMMARY 2021-2022 ADOPTED BUDGET

	Estimated Actuals	Adopted Budget	Difference
REVENUE	75,128,145	81,476,957	6,348,812
EXPENDITURES	72,866,338	76,904,659	4,038,321
Net Increase /Decrease in Fund Balance	2,261,807	4,572,298	2,310,491
Beginning Balance	9,934,512	12,196,319	-
Ending Balance, 6/30/2022 (Projected)	12,196,319	16,768,617	-
COMPONENTS OF ENDING BALANCE			
Non-spendable (Restricted, Stores, etc.,)	3,426,281	7,183,775	3,757,494
Assigned (Supplemental Carryover, Site Carryover)	2,179,579	1,602,310	(577,269)
Reserves (Economic. Uncertainty (6%))	4,157,450	4,614,279	456,829
Unassigned	2,433,009	3,368,253	935,244
Total Available Reserves - By Dollars	6,590,459	7,982,532	1,392,073
Total Available Reserves - By Percentage	9.04%	10.38%	1.34%

OVERALL ASSUMPTIONS

1. Enrollment projections, for the purpose of calculating state funding, are as follows:

The District is projecting enrollment of 5,817 for FY 2021-22, a decrease of 103 students from the 20-21 school year enrollment of 5,920. The State funds school Districts based on their Average Daily Attendance (ADA) rather than enrollment. Normally, the State will use the greater of a school District's prior year P2 ADA or current year projected P2 ADA. However, due to the pandemic the State has allowed districts to be held harmless from their 19-20 ADA. The District is using 96.6% to project the

ADA for the current and two subsequent fiscal years, due to observed rates. This equates to a projected ADA of 5,623 for FY 21-22. Our FY 21-22 projected ADA is lower than the FY 19-20 P2 ADA resulting in our budget being based on the 19-20 P2 ADA of 6,046.

2. Both site and staffing budget allocations are by formulas as follows:

Site budget formula = \$75 per enrolled student for LCFF Base funding.

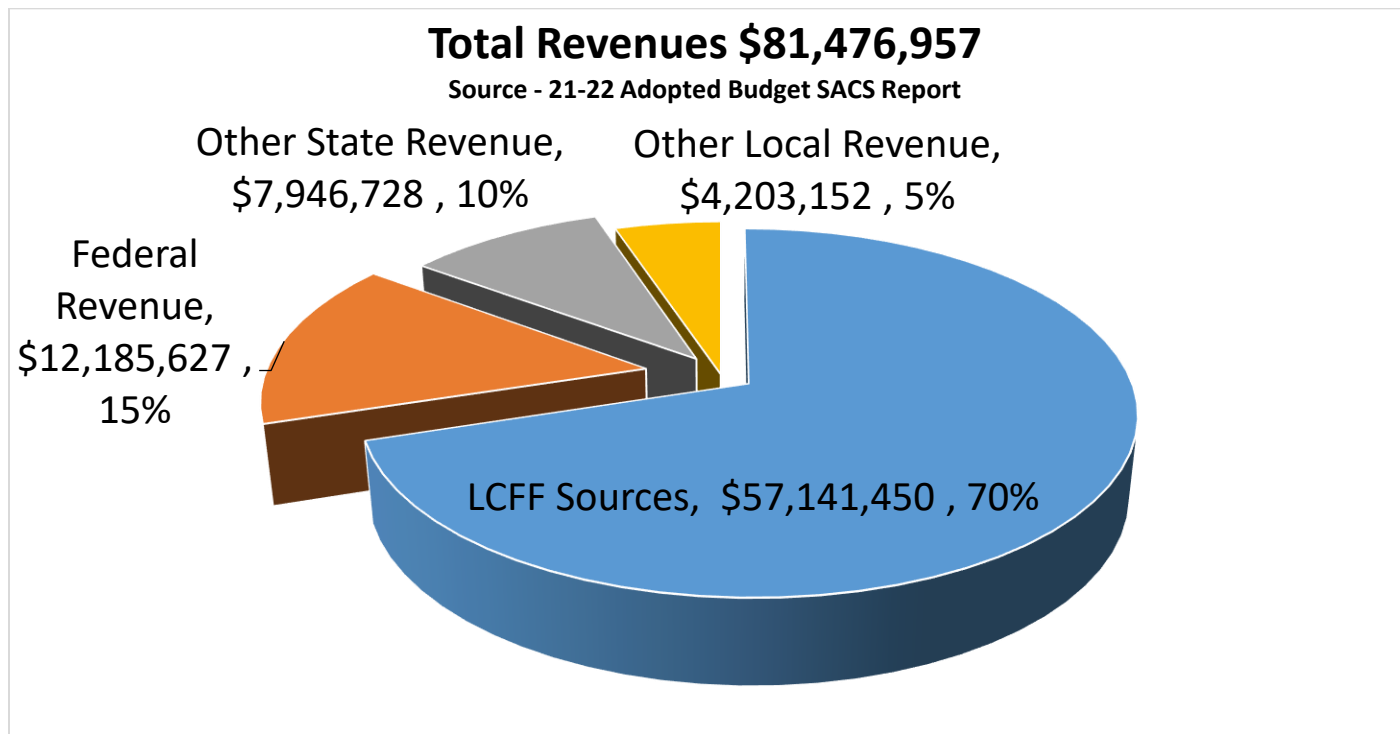
Staffing for teaching is based on:

- Transitional Kindergarten/Kindergarten – 3rd 26:1
- Grades 4, 5, 6 30:1

BEGINNING FUND BALANCE

The projected General Fund Beginning Balance for the 2021-22 fiscal year is \$9,934,512.

REVENUES



LOCAL CONTROL FUNDING FORMULA

2. The Local Control Funding Formula (LCFF) for FY 2021-22 is estimated to be an average of \$9,450 per ADA (Base, Supplemental Grants, and K-3 adjustment). **This includes the Governor's May Revision Super COLA of 5.07%.** The Supplemental funding estimate of \$4,578,196 has increased from prior fiscal year due to the COLA. The Supplemental Grant is intended to be used for the improvement of, or increase in, services for English Language Learners, Economically Disadvantaged and Foster students (unduplicated count pupils). The improvement of, and increase in, services must be greater than the 2020-21 year. Staff will be tracking use of the funding based on the District's Local Control Accountability Plan (LCAP).

The LCFF includes Education Protection Act (EPA) funds. Per the direction from LACOE the District must have a Board of Education approved spending plan each fiscal year. The District will use this funding for Instruction in FY 2021-22.

STATE REVENUE

3. The District has state funding, outside of the LCFF, as enumerated below:
 - ASES funding is estimated at \$399,507 for FY 2021-22, the same as prior year.
 - Special Education funding is \$3,707,697 for FY 2021-22, an increase of 73,591 from prior year.
 - Lottery funding is estimated to be \$199 per funded ADA multiplied by a factor of 1.04446. The Adopted Budget estimate is \$1,279,866.
 - Mandated Costs Reimbursement is received through the Mandated Block Grant with funding of \$32.66 per ADA. The Adopted Budget estimate is \$196,105.

FEDERAL REVENUE

4. Title I, Title II, Title III and Title IV funding estimates are based on prior year awards adjusted for enrollment. The IDEA budgets are based on estimates from the SCV SELPA. The Medi-Cal budget is based on estimated receipts for FY 2020-21. MAA funding is budgeted as the funding is received.

The Federal Revenue estimates are as shown below:

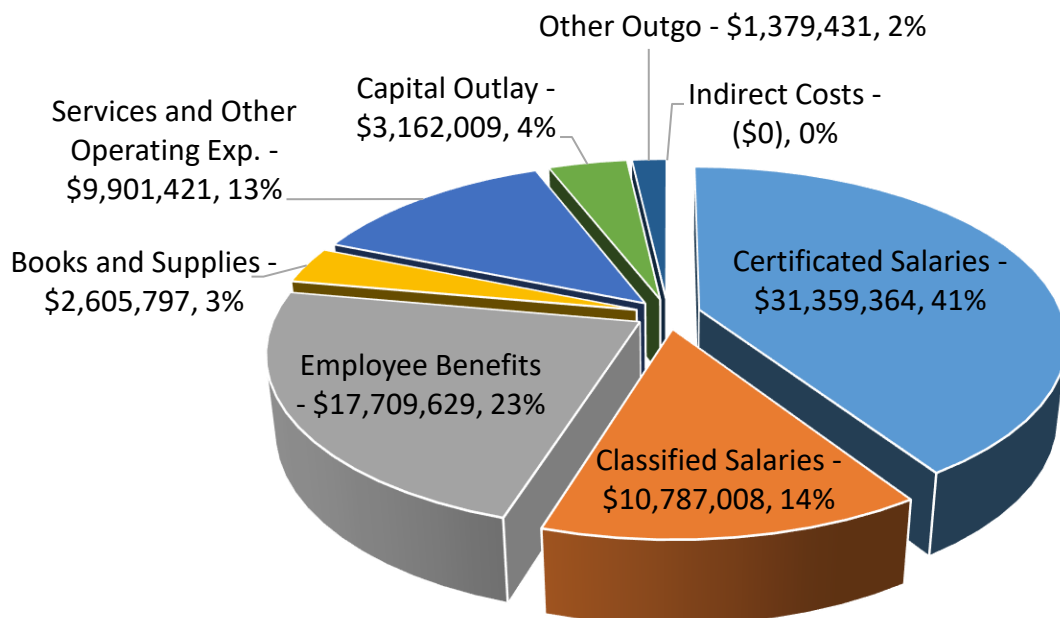
Federal Revenue Estimates

Funding Source	Estimated Actuals	21/22 Adopted Budget	Change	Due To:
Title I	\$778,756	\$890,965	\$112,209	Adjusted Award
IDEA Local Assistance	\$964,310	\$964,310	\$0	N/A
IDEA Local Assist-Priv Schools	\$1,219	\$1,219	\$0	N/A
IDEA Federal Preschool	\$51,246	\$51,246	\$0	N/A
IDEA Preschool Staff Dev	\$553	\$553	\$0	N/A
Title II	\$301,010	\$167,860	(\$133,150)	EA inc. Carryover
Title III	\$133,123	\$164,196	\$31,073	Adjusted Award
Title IV	\$149,891	\$68,292	(\$81,599)	EA inc. Carryover
Medi-Cal	\$100,000	\$200,000	\$100,000	N/A
MAA (Prior Years Funding)	\$75,000	\$75,000	\$0	N/A
ESSER	\$754,614	\$0	(\$754,614)	End One time
ESSER II	\$0	\$2,994,794	\$2,994,794	New One Time
ESSER III	\$0	\$6,707,012	\$6,707,012	New One Time
LLM (Coronavirus Relief Fund)	\$3,000,319	\$0	(\$3,000,319)	End One time
LLM (GEER)	\$396,990	\$0	(\$396,990)	End One time

EXPENDITURES

Total Expenditures \$76,904,659

Source - 21-22 Adopted Budget SACS Report



NET INCREASE/DECREASE IN FUND BALANCE

5. The 2021-22 Adopted Budget has a projected fund balance **increase** (revenue less expenditures) of \$4,572,299. The Multi-Year Projection (MYP) indicates a Fund Balance decrease of \$5,617,324 in 2022-23 and a decrease of \$4,901,669 in 2023-24.

The Fund Balance decreases in 2022-23 and 2023-24 reflected in the MYP are a result of lower revenue projections related to the declining enrollment and ongoing employee salary and related benefit cost increases.

SALARIES

6. Salaries for FY 2021-22 have increased **\$2,927,869 from prior year**. This is due to a major increase in staffing being funded by one time Learning Loss Mitigation Funding.

STEP & COLUMN

7. Step and Column increases reflect longevity of employment and can vary from year to year. As shown in the table below. The FY 2021-22 Adopted Budget estimate is \$898,434, equivalent to a 2.13% salary increase for all employees.

Step & Column	History	% of Increase
2017-18	\$661,960	2.16%
2018-19	\$896,576	1.94%
2019-20	\$777,219	1.92%
2020-21	\$759,828	1.78%
2021-22 Estimate	\$898,434	2.13%

STATUTORY BENEFITS

8. Statutory benefit rates are budgeted as follows:

STRS	16.92% (16.15% in 20/21)	Medicare	1.45%
PERS	22.91% (20.7% in 20/21)	Workers Comp	1.985% (1.93% in 20/21)
OASDI	6.20%	Unemployment	1.23% (0.05% in 20/21)

The Governor's Proposed Budget for FY 2021-22 estimates the following percentages for STRS and PERS in the two out years.

	2022-23	2023-24
STRS	19.10%	19.10%
PERS	26.10%	27.10%

9. GASB 68 requires districts to include STRS On-Behalf Pension Contribution estimates in the District financials. The FY 2021-22 income estimate of \$3,961,536 is to be included in the budget. This is offset by an equal amount of expenditure of \$3,961,536 included in the budget.

HEALTH BENEFITS

10. ACTIVE EMPLOYEES

The health insurance premium “cap” currently negotiated is \$8,054 per year for full time employees who are covered by employee representative master agreements. For 2021-22, all budgets continue to reflect this “cap” for employees covered by collective bargaining agreements (Newhall Teachers Association (NTA) and Newhall Educational Support Personnel (NESP)).

Based on current employee enrollment information, health benefit costs up to the District cap level in FY 2021-22 are projected to be **\$3,104,143**. It should be noted that employee health benefits are negotiable. Actual health premium projections are based on projected premium rates and current employees eligible to receive health benefit plans.

The health insurance premium for management and confidential employees is based on a 3-tier cap. All employees in these classifications contribute out of pocket to benefit costs that exceed the cap. The District does not pay for premium cost increases above the cap.

RETIREEES

The District estimate for providing retiree health benefits in the FY 2021-22 Adopted Budget is \$374,066, no change from prior year. The estimate is based on projected retiree enrollment in health benefit plans information.

NSD Cost	Retiree Health Benefits History
2017-18	\$369,431
2018-19	\$350,979
2019-20	\$356,065
2020-21 Estimate	\$374,066
2021-22 Estimate	\$374,066

NEGOTIATIONS

11. **Negotiations for FY 2021-22 are not finalized.** As a result, the MYP in the Adopted Budget **does not include** the cost of any 2021-22 settlements, which could increase expenditures in the current and subsequent years.

SPECIAL EDUCATION

12. Special Education expenditure budgets will be reduced where possible, however Special Education budgets are developed based on the needs of the students and therefore cannot be reduced to match revenue. Below is a historical table of the General Fund Special Education Contribution.

Special Education	Contribution	% of General Fund
2017-18	\$6,669,821	10.20%
2018-19	\$7,744,166	11.50%
2019-20	\$7,092,793	10.30%
2020-21 Estimate	\$7,372,801	10.10%
2021-22 Estimate	\$8,445,076	11.00%

PRESCHOOL

13. The District preschool programs at times require contributions from the General Fund

Preschool Contribution	
2017-18	\$25,500
2018-19	\$47,616
2019-20	\$74,480
2020-21 Estimate	\$21,630
2021-22 Estimate	\$10,784

PROPERTY & LIABILITY INSURANCE

14. The estimated property and liability insurance premiums cost for FY 2021-22 is \$556,249.

UTILITIES

15. The 2020-21 Adopted Budget estimate is \$1,682,760.

Utility Costs	
2017-18	\$1,657,135
2018-19	\$1,467,968
2019-20	\$1,400,880 (sites shut down for 3 mo., COVID)
2020-21 Estimate	\$1,436,103
2021-22 Estimate	\$1,682,760

LONG TERM DEBT

16. The District entered into a long-term energy savings contract in 2014-15 for energy efficiency projects. A Capital Lease was issued in March 2015 to cover the cost of the improvements needed to realize energy savings. The payment estimate in FY 2021-22 Budget is \$107,147.

TRANSPORTATION

17. Transportation costs for 2021-22 are projected to be \$1,401,000. An actual cost and budget summary is as follows:

Transportation	Expenditures	Encroachment/ Underfunding
2016-17	\$1,547,247	\$1,387,961
2017-18	\$1,547,247	\$1,414,957
2018-19	\$2,031,413	\$1,872,127
2019-20	\$1,909,366	\$1,750,080
2020-21 estimate	\$1,177,654	\$1,018,368
2021-22 Estimate	\$1,401,000	\$1,241,714

Transportation funding has not changed from \$159,286 since 2008-09. The funding is unrestricted and part of the LCFF but the District must use this funding for Transportation purposes.

DEFERRED MAINTENANCE

18. This funding has been rolled into the LCFF funding plan beginning with the 2013-14 year and is no longer separately funded. Transfers to Fund 14.0 are needed to be able to adequately maintain school facilities. Due to the projected deficit spending, the district is not including this transfer in the Adopted Budget. This contribution can be made at a later time in the fiscal year.

LEGAL FEES

19. The Adopted Budget estimate is \$485,000. Below is a chart of our historical legal costs:

Legal Fees	
2017-18	\$220,973
2018-19	\$320,747
2019-20	\$212,483
2020-21 Estimate	\$460,143
2021-22 Estimate	\$485,000

INDIRECT COSTS

20. Inter-program indirect costs will be calculated at the maximum allowable rate per program. The District approved indirect cost rate for 2021-22 is 8.34%.

FOOD SERVICES

21. The Newhall School District is a member of the Santa Clarita Valley School Food Services Agency (SCVSFSA), now known as School Day Cafe, which provides breakfast and lunch to all schools in the Newhall School District, Castaic Union School District, Saugus Union School District and Sulphur Springs School District.

The SCVSFSA reimburses member Districts a portion of “direct costs” associated with food service operations at each school. Direct costs include utilities, waste disposal, custodial, supervision, supplies and other related costs. For the 2021-2022 fiscal year, the estimate is \$0. This is due to the challenges brought on by the pandemic.

LACOE SERVICES

22. Based on preliminary information from LACOE, staff will budget \$124,514 for services in the 2021-22 Adopted Budget. The services provided by LACOE include: Information Systems, Accounting, Payroll and Budget. Included in the amount above is an additional payment of \$74,814 for a new accounting system. This additional payment is being made for five years, starting with the 2017-18 fiscal year. The District will be paying for both accounting systems during the five-year implementation period.

THEFT & VANDALISM

23. \$5,000 is included in the 2021-22 Adopted Budget for site loss due to theft and vandalism.

Vandalism History	
2016-17	\$6,814
2017-18	\$4,379
2018-19	\$5,535
2019-20	\$0
2020-21 Estimate	\$5,000

TRANSFERS OUT

24. A contribution is required from the General Fund to support funding shortfalls in various programs. Transfers Out are budgeted as shown in the detail below.

Transfers Out	2021-2022 Adopted Budget
State Preschool	\$10,784
District Preschools	\$0
Deferred Maintenance	\$0
Spec. Res. Retiree Benefits	\$0
Spec. Res. Capital Outlay	\$0

RESERVE FOR ECONOMIC UNCERTAINTIES

25. The Governing Board has adopted a Reserve for Economic Uncertainty policy that calls for a reserve of 6%. The Adopted Budget reflects a projected reserve of **10.38% for FY 2021-22, and 8.17% for FY 2022-23, and 6.02% for FY 2023-24.**

Beginning with the 2015-16 Adopted Budget the District must describe the amount of unassigned and assigned fund balances in excess of the state minimum reserve of 3% and how the excess will be used. The District's excess reserve (greater than 3%) will be used to maintain positive cash flow and to ensure fiscal solvency.

ROUTINE REPAIR & RESTRICTED MAINTENANCE

26. The District is required to contribute 3% of the General Fund expenditures to the Routine Restricted Maintenance Account (RRMA). The 2021-22 Adopted Budget shows an estimated contribution of \$2,061,655.

Districts are allowed remove the STRS on-behalf contribution and any LLM funds from their total expenditures when calculating the contribution amount. This lowers the required contribution by approximately \$335,223.

MULTI-YEAR PROJECTION

27. As part of the Adopted Budget, the District is required, to include a Multi-Year Projection (MYP) that includes the current budget year plus the next two fiscal years, or out years.

In viewing the Multi-Year Projections, an important consideration is that the projections are only a “snapshot” in time **(June 1, 2021)**. Data in the MYP is always changing and these changes are presented in our Interim Financial Reports that follow our Budget Adoption.

The MYP is built using the latest information from a variety of sources such as the School Services of California (SSC), Los Angeles County Office of Education (LACOE), California Department of Education (CDE) and other Newhall School District planning documents such as the Local Control Accountability Plan (LCAP). Revenues are based mainly on Average Daily Attendance and are adjusted for projected Cost of Living Adjustments (COLA). The District continues to experience declining enrollment, which in turn, limits the amount of its revenues. Enrollment projections have been updated in **the Adopted Budget Report based upon current projected enrollment, provided by Davis Demographics and observed enrollment.**

Step and Column increase projections are included. STRS and PERS cost adjustments are included in the FY 2021-22 and FY 2022-23 projections. Supplies and other operating budgets have also been adjusted based on enrollment and changing Consumer Price Index (CPI) rates.

2021-22 Adopted Budget Multi-Year Projection (MYP)

	FY 20/21	FY 21/22	FY 22/23
REVENUE	81,476,957	67,361,486	68,253,843
EXPENDITURES	76,904,659	72,978,810	73,155,512
Net Incr/Decr in Fund Balance	4,572,298	(5,617,324)	(4,901,669)
Beginning Balance	12,196,319	16,768,617	11,151,293
Ending Balance, 6/30/ (Proj.)	16,768,617	11,151,293	6,249,624
COMPONENTS OF ENDING BALANCE			
Non-spendable (Restricted, Stores,etc.)	7,183,775	3,972,831	993,117
Assigned (Supplemental Carryover)	1,602,310	1,213,700	863,043
Reserve for Econ. Uncert. (6%)	4,614,279	4,378,729	4,389,331
Unassigned	3,368,253	1,586,033	4,133
Total Available Reserves - By Dollars	7,982,532	5,964,762	4,393,464
Total Available Reserves - By Percentage	10.38%	8.17%	6.01%

OTHER FUNDS

28. The District's Other Funds are budgeted as shown in detail below:

Fund	Description	Beginning Balance	Revenues	Expenditures	Ending Balance
12	CHILD DEVELOPMENT	\$35,280	\$803,229	\$825,213	\$13,296
14	DEFERRED MAINTENANCE	\$11,030	\$1,000	\$12,029	\$1
20	SPECIAL RESERVE FOR POST-EMPLOYMENT BENEFITS	\$857,194	\$5,000	\$0	\$862,194
21	BUILDING FUND	\$0	\$0	\$0	\$0
25	CAPITAL FACILITIES	\$1,412,319	\$506,500	\$12,500	\$1,906,319
35	County School Facilities Fund	\$0	\$0	\$0	\$0
40	SPECIAL RESERVE FOR CAPITAL OUTLAY	\$14,325,937	\$75,000	\$450,000	\$13,950,937
TOTAL -OTHER FUNDS		\$16,641,760	\$1,390,729	\$1,299,742	\$16,732,747

CONCLUSION

The 2021-22 Adopted Budget was developed using the information provided in the Governor's May Revision and a variety of sources and assumptions as stated in this narrative. The budget is a living document and is adjusted as the year progresses.

The State's budget will be finalized by the end of June and the District will adjust their budget accordingly at the 45-day revision.

District: Newhall School District
CDS #: 19-64832-0000000

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

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2021-22 FY	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$16,768,617.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$16,768,617.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$2,307,139.50	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$14,461,477.50	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2021-22 FY	Description of Need
01	General Fund/County School Service Fund	\$7,178,775.00	Restricted Ending Balance
01	General Fund/County School Service Fund	\$5,000.00	Revolving Cash
01	General Fund/County School Service Fund	\$1,372,310.00	Supplemental Carryover
01	General Fund/County School Service Fund	\$230,000.00	Estimated Site Carryover
02	General Fund/County School Service Fund	\$2,307,139.50	Additional 3% Reserve
03	General Fund/County School Service Fund	\$3,368,253.00	Unassigned/Unappropriated
Total of Substantiated Needs		\$14,461,477.50	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

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

District: Newhall School District
CDS #: 19-64832-0000000

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

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2022-23 FY	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$11,151,293.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$11,151,293.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$2,189,364.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$8,961,929.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2022-23 FY	Description of Need
01	General Fund/County School Service Fund	\$3,967,831.00	Restricted Ending Balance
01	General Fund/County School Service Fund	\$5,000.00	Revolving Cash
01	General Fund/County School Service Fund	\$983,700.00	Supplemental Carryover
01	General Fund/County School Service Fund	\$230,000.00	Estimated Site Carryover
01	General Fund/County School Service Fund	\$2,189,364.00	Additional 3% Reserve
02	General Fund/County School Service Fund	\$1,586,034.00	Unassigned/Unappropriated
Total of Substantiated Needs		\$8,961,929.00	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

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

District: Newhall School District
CDS #: 19-64832-0000000

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

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2023-24 FY	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$6,249,624.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$6,249,624.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$2,194,665.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$4,054,959.00	

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

Form	Fund	2023-24 FY	Description of Need
01	General Fund/County School Service Fund	\$988,117.00	Restricted Ending Balance
01	General Fund/County School Service Fund	\$5,000.00	Revolving Cash
01	General Fund/County School Service Fund	\$633,043.00	Supplemental Carryover
01	General Fund/County School Service Fund	\$230,000.00	Estimated Site Carryover
01	General Fund/County School Service Fund	\$2,194,665.00	Additional 3% Reserve
02	General Fund/County School Service Fund	\$4,134.00	Unassigned/Unappropriated
Total of Substantiated Needs		\$4,054,959.00	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ESMOE	Every Student Succeeds Act Maintenance of Effort	G	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	G	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2020-21 Estimated Actuals	2021-22 Budget
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

			2020-21 Estimated Actuals			2021-22 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
A. REVENUES									
1) LCFF Sources	8010-8099		54,402,311.00	0.00	54,402,311.00	57,141,450.00	0.00	57,141,450.00	5.0%
2) Federal Revenue	8100-8299		115,000.00	6,632,031.00	6,747,031.00	75,000.00	12,110,627.00	12,185,627.00	80.6%
3) Other State Revenue	8300-8599		1,112,665.00	8,656,301.00	9,768,966.00	1,103,606.00	6,843,122.00	7,946,728.00	-18.7%
4) Other Local Revenue	8600-8799		307,224.00	3,902,613.00	4,209,837.00	365,455.00	3,837,697.00	4,203,152.00	-0.2%
5) TOTAL, REVENUES			55,937,200.00	19,190,945.00	75,128,145.00	58,685,511.00	22,791,446.00	81,476,957.00	8.5%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		24,486,309.00	5,089,803.00	29,576,112.00	24,145,345.00	7,214,019.00	31,359,364.00	6.0%
2) Classified Salaries	2000-2999		6,516,963.00	3,125,427.00	9,642,390.00	7,069,740.00	3,717,268.00	10,787,008.00	11.9%
3) Employee Benefits	3000-3999		9,405,073.00	6,444,152.00	15,849,225.00	10,105,882.00	7,603,747.00	17,709,629.00	11.7%
4) Books and Supplies	4000-4999		1,142,351.00	4,030,942.00	5,173,293.00	1,397,893.00	1,207,904.00	2,605,797.00	-49.6%
5) Services and Other Operating Expenditures	5000-5999		4,174,271.00	6,470,014.00	10,644,285.00	5,206,045.00	4,695,376.00	9,901,421.00	-7.0%
6) Capital Outlay	6000-6999		34,038.00	706,336.00	740,374.00	0.00	3,162,009.00	3,162,009.00	327.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		119,029.00	1,100,000.00	1,219,029.00	118,647.00	1,250,000.00	1,368,647.00	12.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(464,488.00)	464,488.00	0.00	(729,394.00)	729,394.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,413,546.00	27,431,162.00	72,844,708.00	47,314,158.00	29,579,717.00	76,893,875.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,523,654.00	(8,240,217.00)	2,283,437.00	11,371,353.00	(6,788,271.00)	4,583,082.00	100.7%
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		21,630.00	0.00	21,630.00	10,784.00	0.00	10,784.00	-50.1%
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		(9,263,901.00)	9,263,901.00	0.00	(10,545,765.00)	10,545,765.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,285,531.00)	9,263,901.00	(21,630.00)	(10,556,549.00)	10,545,765.00	(10,784.00)	-50.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,238,123.00	1,023,684.00	2,261,807.00	814,804.00	3,757,494.00	4,572,298.00	102.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,536,915.29	2,397,596.74	9,934,512.03	8,775,038.29	3,421,280.74	12,196,319.03	22.8%
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)			7,536,915.29	2,397,596.74	9,934,512.03	8,775,038.29	3,421,280.74	12,196,319.03	22.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,536,915.29	2,397,596.74	9,934,512.03	8,775,038.29	3,421,280.74	12,196,319.03	22.8%
2) Ending Balance, June 30 (E + F1e)			8,775,038.29	3,421,280.74	12,196,319.03	9,589,842.29	7,178,774.74	16,768,617.03	37.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	5,000.00	0.00	5,000.00	New
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	3,421,280.77	3,421,280.77	0.00	7,178,774.74	7,178,774.74	109.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,915,639.00	0.00	1,915,639.00	1,602,310.00	0.00	1,602,310.00	-16.4%
Supplemental	0000	9780				1,372,310.00		1,372,310.00	
Site Carryover	1100	9780				230,000.00		230,000.00	
Supplemental	0000	9780	1,685,639.00		1,685,639.00				
Site Carryover	1100	9780	230,000.00		230,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	4,614,279.00	0.00	4,614,279.00	New
Unassigned/Unappropriated Amount		9790	6,859,399.29	(0.03)	6,859,399.26	3,368,253.29	0.00	3,368,253.29	-50.9%

			2020-21 Estimated Actuals			2021-22 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
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
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	0.00	0.00	0.00				
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	0.00	0.00				
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			0.00	0.00	0.00				
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	0.00	0.00	0.00				
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			0.00	0.00	0.00				
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									

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2020-21 Estimated Actuals			2021-22 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	23,903,812.00	0.00	23,903,812.00	26,659,209.00	0.00	26,659,209.00	11.5%
Education Protection Account State Aid - Current Year		8012	9,789,024.00	0.00	9,789,024.00	9,967,786.00	0.00	9,967,786.00	1.8%
State Aid - Prior Years		8019	16,258.00	0.00	16,258.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	75,944.00	0.00	75,944.00	75,944.00	0.00	75,944.00	0.0%
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	15,371,660.00	0.00	15,371,660.00	15,371,660.00	0.00	15,371,660.00	0.0%
Unsecured Roll Taxes		8042	498,540.00	0.00	498,540.00	498,540.00	0.00	498,540.00	0.0%
Prior Years' Taxes		8043	446,066.00	0.00	446,066.00	446,066.00	0.00	446,066.00	0.0%
Supplemental Taxes		8044	371,419.00	0.00	371,419.00	371,419.00	0.00	371,419.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,750,826.00	0.00	3,750,826.00	3,750,826.00	0.00	3,750,826.00	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	178,762.00	0.00	178,762.00	0.00	0.00	0.00	-100.0%
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			54,402,311.00	0.00	54,402,311.00	57,141,450.00	0.00	57,141,450.00	5.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			54,402,311.00	0.00	54,402,311.00	57,141,450.00	0.00	57,141,450.00	5.0%
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	965,529.00	965,529.00	0.00	965,529.00	965,529.00	0.0%
Special Education Discretionary Grants		8182	0.00	51,799.00	51,799.00	0.00	51,979.00	51,979.00	0.3%
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		778,756.00	778,756.00		890,965.00	890,965.00	14.4%
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		301,010.00	301,010.00		167,860.00	167,860.00	-44.2%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		133,123.00	133,123.00		164,196.00	164,196.00	23.3%
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,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		149,891.00	149,891.00		68,292.00	68,292.00	-54.4%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	115,000.00	4,251,923.00	4,366,923.00	75,000.00	9,801,806.00	9,876,806.00	126.2%
TOTAL, FEDERAL REVENUE			115,000.00	6,632,031.00	6,747,031.00	75,000.00	12,110,627.00	12,185,627.00	80.6%
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	194,578.00	0.00	194,578.00	198,248.00	0.00	198,248.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	892,120.00	291,426.00	1,183,546.00	880,358.00	287,583.00	1,167,941.00	-1.3%
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		399,508.00	399,508.00		399,508.00	399,508.00	0.0%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	25,967.00	7,965,367.00	7,991,334.00	25,000.00	6,156,031.00	6,181,031.00	-22.7%
TOTAL, OTHER STATE REVENUE			1,112,665.00	8,656,301.00	9,768,966.00	1,103,606.00	6,843,122.00	7,946,728.00	-18.7%

			2020-21 Estimated Actuals			2021-22 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							
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	0.00	0.00	0.00	0.00	0.00	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	62,927.00	62,927.00	0.00	0.00	0.00	-100.0%
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	140,474.00	0.00	140,474.00	196,105.00	0.00	196,105.00	39.6%
Interest		8660	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	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									
Plus: Misc Funds Non-LCFF									

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(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	116,750.00	205,580.00	322,330.00	119,350.00	130,000.00	249,350.00	-22.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		3,634,106.00	3,634,106.00		3,707,697.00	3,707,697.00	2.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
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			307,224.00	3,902,613.00	4,209,837.00	365,455.00	3,837,697.00	4,203,152.00	-0.2%
TOTAL, REVENUES			55,937,200.00	19,190,945.00	75,128,145.00	58,685,511.00	22,791,446.00	81,476,957.00	8.5%

			2020-21 Estimated Actuals			2021-22 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	19,985,077.00	4,437,402.00	24,422,479.00	19,389,593.00	6,119,740.00	25,509,333.00	4.5%
Certificated Pupil Support Salaries		1200	1,265,415.00	448,119.00	1,713,534.00	1,307,382.00	902,949.00	2,210,331.00	29.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,844,155.00	141,204.00	2,985,359.00	3,196,280.00	136,252.00	3,332,532.00	11.6%
Other Certificated Salaries		1900	391,662.00	63,078.00	454,740.00	252,090.00	55,078.00	307,168.00	-32.5%
TOTAL, CERTIFICATED SALARIES			24,486,309.00	5,089,803.00	29,576,112.00	24,145,345.00	7,214,019.00	31,359,364.00	6.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	60,913.00	1,678,698.00	1,739,611.00	125,738.00	1,995,270.00	2,121,008.00	21.9%
Classified Support Salaries		2200	2,656,283.00	673,992.00	3,330,275.00	2,924,438.00	695,232.00	3,619,670.00	8.7%
Classified Supervisors' and Administrators' Salaries		2300	651,485.00	199,320.00	850,805.00	647,852.00	223,038.00	870,890.00	2.4%
Clerical, Technical and Office Salaries		2400	1,948,770.00	101,828.00	2,050,598.00	1,990,509.00	96,210.00	2,086,719.00	1.8%
Other Classified Salaries		2900	1,199,512.00	471,589.00	1,671,101.00	1,381,203.00	707,518.00	2,088,721.00	25.0%
TOTAL, CLASSIFIED SALARIES			6,516,963.00	3,125,427.00	9,642,390.00	7,069,740.00	3,717,268.00	10,787,008.00	11.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,924,180.00	4,779,870.00	8,704,050.00	4,071,032.00	5,163,801.00	9,234,833.00	6.1%
PERS		3201-3202	1,167,693.00	513,925.00	1,681,618.00	1,412,756.00	720,625.00	2,133,381.00	26.9%
OASDI/Medicare/Alternative		3301-3302	837,213.00	300,605.00	1,137,818.00	871,916.00	371,276.00	1,243,192.00	9.3%
Health and Welfare Benefits		3401-3402	2,252,190.00	609,979.00	2,862,169.00	2,163,029.00	941,114.00	3,104,143.00	8.5%
Unemployment Insurance		3501-3502	15,383.00	4,331.00	19,714.00	383,509.00	132,827.00	516,336.00	2519.1%
Workers' Compensation		3601-3602	603,333.00	166,081.00	769,414.00	602,140.00	208,409.00	810,549.00	5.3%
OPEB, Allocated		3701-3702	374,066.00	0.00	374,066.00	374,066.00	0.00	374,066.00	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	231,015.00	69,361.00	300,376.00	227,434.00	65,695.00	293,129.00	-2.4%
TOTAL, EMPLOYEE BENEFITS			9,405,073.00	6,444,152.00	15,849,225.00	10,105,882.00	7,603,747.00	17,709,629.00	11.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	24,946.00	24,946.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	18,000.00	17,517.00	35,517.00	2,141.00	500.00	2,641.00	-92.6%
Materials and Supplies		4300	1,007,462.00	3,783,927.00	4,791,389.00	1,363,752.00	1,061,704.00	2,425,456.00	-49.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	116,889.00	204,552.00	321,441.00	32,000.00	145,700.00	177,700.00	-44.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,142,351.00	4,030,942.00	5,173,293.00	1,397,893.00	1,207,904.00	2,605,797.00	-49.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	15,000.00	15,000.00	New
Travel and Conferences		5200	83,000.00	209,368.00	292,368.00	50,750.00	77,449.00	128,199.00	-56.2%
Dues and Memberships		5300	28,000.00	0.00	28,000.00	28,000.00	0.00	28,000.00	0.0%
Insurance		5400 - 5450	556,191.00	0.00	556,191.00	556,239.00	0.00	556,239.00	0.0%
Operations and Housekeeping Services		5500	1,218,260.00	11,378.00	1,229,638.00	1,415,760.00	12,000.00	1,427,760.00	16.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	171,000.00	407,212.00	578,212.00	220,474.00	336,475.00	556,949.00	-3.7%
Transfers of Direct Costs		5710	(1,850.00)	1,850.00	0.00	127,306.00	(127,306.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(400.00)	0.00	(400.00)	(400.00)	0.00	(400.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,904,660.00	5,599,456.00	7,504,116.00	2,544,416.00	4,381,008.00	6,925,424.00	-7.7%
Communications		5900	215,410.00	240,750.00	456,160.00	263,500.00	750.00	264,250.00	-42.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,174,271.00	6,470,014.00	10,644,285.00	5,206,045.00	4,695,376.00	9,901,421.00	-7.0%

			2020-21 Estimated Actuals			2021-22 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							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	28,140.00	102,881.00	131,021.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	350,132.00	350,132.00	0.00	30,000.00	30,000.00	-91.4%
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	5,898.00	253,323.00	259,221.00	0.00	3,132,009.00	3,132,009.00	1108.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			34,038.00	706,336.00	740,374.00	0.00	3,162,009.00	3,162,009.00	327.1%
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	1,100,000.00	1,100,000.00	0.00	1,250,000.00	1,250,000.00	13.6%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	9,398.00	0.00	9,398.00	11,500.00	0.00	11,500.00	22.4%
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	16,727.00	0.00	16,727.00	12,731.00	0.00	12,731.00	-23.9%
Other Debt Service - Principal		7439	92,904.00	0.00	92,904.00	94,416.00	0.00	94,416.00	1.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			119,029.00	1,100,000.00	1,219,029.00	118,647.00	1,250,000.00	1,368,647.00	12.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(464,488.00)	464,488.00	0.00	(729,394.00)	729,394.00	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			(464,488.00)	464,488.00	0.00	(729,394.00)	729,394.00	0.00	0.0%
TOTAL, EXPENDITURES			45,413,546.00	27,431,162.00	72,844,708.00	47,314,158.00	29,579,717.00	76,893,875.00	5.6%

			2020-21 Estimated Actuals			2021-22 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	21,630.00	0.00	21,630.00	10,784.00	0.00	10,784.00	-50.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			21,630.00	0.00	21,630.00	10,784.00	0.00	10,784.00	-50.1%
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 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	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	(9,263,901.00)	9,263,901.00	0.00	(10,545,765.00)	10,545,765.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,263,901.00)	9,263,901.00	0.00	(10,545,765.00)	10,545,765.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,285,531.00)	9,263,901.00	(21,630.00)	(10,556,549.00)	10,545,765.00	(10,784.00)	-50.1%

			2020-21 Estimated Actuals			2021-22 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							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	54,402,311.00	0.00	54,402,311.00	57,141,450.00	0.00	57,141,450.00	5.0%
2) Federal Revenue		8100-8299	115,000.00	6,632,031.00	6,747,031.00	75,000.00	12,110,627.00	12,185,627.00	80.6%
3) Other State Revenue		8300-8599	1,112,665.00	8,656,301.00	9,768,966.00	1,103,606.00	6,843,122.00	7,946,728.00	-18.7%
4) Other Local Revenue		8600-8799	307,224.00	3,902,613.00	4,209,837.00	365,455.00	3,837,697.00	4,203,152.00	-0.2%
5) TOTAL, REVENUES			55,937,200.00	19,190,945.00	75,128,145.00	58,685,511.00	22,791,446.00	81,476,957.00	8.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	27,342,825.00	18,909,512.00	46,252,337.00	27,612,487.00	19,603,081.00	47,215,568.00	2.1%
2) Instruction - Related Services	2000-2999		6,105,987.00	1,407,063.00	7,513,050.00	6,483,471.00	1,220,547.00	7,704,018.00	2.5%
3) Pupil Services	3000-3999		3,134,967.00	1,282,782.00	4,417,749.00	4,012,589.00	1,541,333.00	5,553,922.00	25.7%
4) Ancillary Services	4000-4999		123,427.00	58,175.00	181,602.00	132,404.00	75,000.00	207,404.00	14.2%
5) Community Services	5000-5999		0.00	1,271,942.00	1,271,942.00	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,349,799.00	578,312.00	4,928,111.00	4,328,374.00	829,300.00	5,157,674.00	4.7%
8) Plant Services	8000-8999		4,237,512.00	2,823,376.00	7,060,888.00	4,626,186.00	5,060,456.00	9,686,642.00	37.2%
9) Other Outgo	9000-9999		119,029.00	1,100,000.00	1,219,029.00	118,647.00	1,250,000.00	1,368,647.00	12.3%
10) TOTAL, EXPENDITURES			45,413,546.00	27,431,162.00	72,844,708.00	47,314,158.00	29,579,717.00	76,893,875.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,523,654.00	(8,240,217.00)	2,283,437.00	11,371,353.00	(6,788,271.00)	4,583,082.00	100.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	21,630.00	0.00	21,630.00	10,784.00	0.00	10,784.00	-50.1%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,263,901.00)	9,263,901.00	0.00	(10,545,765.00)	10,545,765.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,285,531.00)	9,263,901.00	(21,630.00)	(10,556,549.00)	10,545,765.00	(10,784.00)	-50.1%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,238,123.00	1,023,684.00	2,261,807.00	814,804.00	3,757,494.00	4,572,298.00	102.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,536,915.29	2,397,596.74	9,934,512.03	8,775,038.29	3,421,280.74	12,196,319.03	22.8%
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)			7,536,915.29	2,397,596.74	9,934,512.03	8,775,038.29	3,421,280.74	12,196,319.03	22.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,536,915.29	2,397,596.74	9,934,512.03	8,775,038.29	3,421,280.74	12,196,319.03	22.8%
2) Ending Balance, June 30 (E + F1e)			8,775,038.29	3,421,280.74	12,196,319.03	9,589,842.29	7,178,774.74	16,768,617.03	37.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	5,000.00	0.00	5,000.00	New
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	3,421,280.77	3,421,280.77	0.00	7,178,774.74	7,178,774.74	109.8%
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	1,915,639.00	0.00	1,915,639.00	1,602,310.00	0.00	1,602,310.00	-16.4%
Supplemental	0000	9780				1,372,310.00		1,372,310.00	
Site Carryover	1100	9780				230,000.00		230,000.00	
Supplemental	0000	9780	1,685,639.00		1,685,639.00				
Site Carryover	1100	9780	230,000.00		230,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	4,614,279.00	0.00	4,614,279.00	New
Unassigned/Unappropriated Amount		9790	6,859,399.29	(0.03)	6,859,399.26	3,368,253.29	0.00	3,368,253.29	-50.9%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	5,746.21	5,746.21
3213		0.00	5,365,610.00
3214		0.00	834,151.00
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigati	164,651.00	0.00
3220	Coronavirus Relief Fund: Learning Loss Mitigation	0.38	0.38
5640	Medi-Cal Billing Option	77,950.89	0.89
6300	Lottery: Instructional Materials	525,910.84	525,910.84
6500	Special Education	0.00	0.97
7311	Classified School Employee Professional Development Block Grant	18,510.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	70,390.96	0.96
7425	Expanded Learning Opportunities (ELO) Grant	1,951,156.00	0.00
7510	Low-Performing Students Block Grant	0.62	0.62
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	169,613.59	2.59
9010	Other Restricted Local	437,350.28	447,350.28
Total, Restricted Balance		3,421,280.77	7,178,774.74

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,280.00	0.00	-100.0%
3) Other State Revenue		8300-8599	773,589.00	791,945.00	2.4%
4) Other Local Revenue		8600-8799	(758.00)	500.00	-166.0%
5) TOTAL, REVENUES			808,111.00	792,445.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	342,661.00	338,122.00	-1.3%
2) Classified Salaries		2000-2999	203,308.00	209,664.00	3.1%
3) Employee Benefits		3000-3999	213,503.00	229,875.00	7.7%
4) Books and Supplies		4000-4999	40,439.00	21,360.00	-47.2%
5) Services and Other Operating Expenditures		5000-5999	5,602.00	4,192.00	-25.2%
6) Capital Outlay		6000-6999	0.00	22,000.00	New
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			805,513.00	825,213.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,598.00	(32,768.00)	-1361.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,630.00	10,784.00	-50.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,630.00	10,784.00	-50.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,228.00	(21,984.00)	-190.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,052.00	35,280.00	219.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,052.00	35,280.00	219.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,052.00	35,280.00	219.2%
2) Ending Balance, June 30 (E + F1e)			35,280.00	13,296.00	-62.3%
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	35,280.00	13,280.00	-62.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	16.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
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	0.00		
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			0.00		
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)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	35,280.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			35,280.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	724,271.00	724,271.00	0.0%
All Other State Revenue	All Other	8590	49,318.00	67,674.00	37.2%
TOTAL, OTHER STATE REVENUE			773,589.00	791,945.00	2.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	575.00	500.00	-13.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	(1,333.00)	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(758.00)	500.00	-166.0%
TOTAL, REVENUES			808,111.00	792,445.00	-1.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	236,569.00	231,530.00	-2.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	106,092.00	106,592.00	0.5%
TOTAL, CERTIFICATED SALARIES			342,661.00	338,122.00	-1.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	150,261.00	158,861.00	5.7%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	53,047.00	50,803.00	-4.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			203,308.00	209,664.00	3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	94,814.00	107,799.00	13.7%
PERS		3201-3202	25,573.00	26,208.00	2.5%
OASDI/Medicare/Alternative		3301-3302	18,174.00	20,029.00	10.2%
Health and Welfare Benefits		3401-3402	59,511.00	52,425.00	-11.9%
Unemployment Insurance		3501-3502	249.00	7,075.00	2741.4%
Workers' Compensation		3601-3602	10,423.00	11,387.00	9.2%
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	4,759.00	4,952.00	4.1%
TOTAL, EMPLOYEE BENEFITS			213,503.00	229,875.00	7.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	29,439.00	21,360.00	-27.4%
Noncapitalized Equipment		4400	11,000.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			40,439.00	21,360.00	-47.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	952.00	500.00	-47.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	840.00	840.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	400.00	400.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,410.00	2,452.00	-28.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,602.00	4,192.00	-25.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
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	22,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	22,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			805,513.00	825,213.00	2.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	21,630.00	10,784.00	-50.1%
(a) TOTAL, INTERFUND TRANSFERS IN			21,630.00	10,784.00	-50.1%
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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from 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)			21,630.00	10,784.00	-50.1%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	35,280.00	0.00	-100.0%
3) Other State Revenue		8300-8599	773,589.00	791,945.00	2.4%
4) Other Local Revenue		8600-8799	(758.00)	500.00	-166.0%
5) TOTAL, REVENUES			808,111.00	792,445.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		567,351.00	586,593.00	3.4%
2) Instruction - Related Services	2000-2999		238,162.00	238,620.00	0.2%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			805,513.00	825,213.00	2.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,598.00	(32,768.00)	-1361.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,630.00	10,784.00	-50.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,630.00	10,784.00	-50.1%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			24,228.00	(21,984.00)	-190.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,052.00	35,280.00	219.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,052.00	35,280.00	219.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,052.00	35,280.00	219.2%
2) Ending Balance, June 30 (E + F1e)			35,280.00	13,296.00	-62.3%
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	35,280.00	13,280.00	-62.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	16.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
5058	Child Development: Coronavirus Response and Relief Supple	35,280.00	13,280.00
Total, Restricted Balance		35,280.00	13,280.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,475.00	1,000.00	-59.6%
5) TOTAL, REVENUES			2,475.00	1,000.00	-59.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	504,731.00	12,029.00	-97.6%
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			504,731.00	12,029.00	-97.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(502,256.00)	(11,029.00)	-97.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(502,256.00)	(11,029.00)	-97.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	513,285.72	11,029.72	-97.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			513,285.72	11,029.72	-97.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			513,285.72	11,029.72	-97.9%
2) Ending Balance, June 30 (E + F1e)			11,029.72	0.72	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	11,029.72	0.72	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
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	0.00		
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			0.00		
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)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	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	2,475.00	1,000.00	-59.6%
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			2,475.00	1,000.00	-59.6%
TOTAL, REVENUES			2,475.00	1,000.00	-59.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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	2020-21 Estimated Actuals	2021-22 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	0.00	0.00	0.0%
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			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	504,731.00	12,029.00	-97.6%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			504,731.00	12,029.00	-97.6%
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			504,731.00	12,029.00	-97.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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 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	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,475.00	1,000.00	-59.6%
5) TOTAL, REVENUES			2,475.00	1,000.00	-59.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		504,731.00	12,029.00	-97.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			504,731.00	12,029.00	-97.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(502,256.00)	(11,029.00)	-97.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(502,256.00)	(11,029.00)	-97.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	513,285.72	11,029.72	-97.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			513,285.72	11,029.72	-97.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			513,285.72	11,029.72	-97.9%
2) Ending Balance, June 30 (E + F1e)			11,029.72	0.72	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	11,029.72	0.72	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,800.00	5,000.00	4.2%
5) TOTAL, REVENUES			4,800.00	5,000.00	4.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,800.00	5,000.00	4.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,800.00	5,000.00	4.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	852,394.25	857,194.25	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			852,394.25	857,194.25	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			852,394.25	857,194.25	0.6%
2) Ending Balance, June 30 (E + F1e)			857,194.25	862,194.25	0.6%
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	857,194.25	862,194.25	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
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	0.00		
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			0.00		
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)			0.00		

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	4,800.00	5,000.00	4.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,800.00	5,000.00	4.2%
TOTAL, REVENUES			4,800.00	5,000.00	4.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
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					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
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	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,800.00	5,000.00	4.2%
5) TOTAL, REVENUES			4,800.00	5,000.00	4.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,800.00	5,000.00	4.2%
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	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,800.00	5,000.00	4.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	852,394.25	857,194.25	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			852,394.25	857,194.25	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			852,394.25	857,194.25	0.6%
2) Ending Balance, June 30 (E + F1e)			857,194.25	862,194.25	0.6%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	857,194.25	862,194.25	0.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	0.00	-100.0%
5) TOTAL, REVENUES			200.00	0.00	-100.0%
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	1,776.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,599.00	0.00	-100.0%
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			3,375.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,175.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,175.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,175.22	0.22	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,175.22	0.22	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,175.22	0.22	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.22	0.22	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.22	0.22	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
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)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
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 County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200.00	0.00	-100.0%
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			200.00	0.00	-100.0%
TOTAL, REVENUES			200.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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	1,776.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,776.00	0.00	-100.0%
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%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,599.00	0.00	-100.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,599.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
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			3,375.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	0.00	-100.0%
5) TOTAL, REVENUES			200.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		3,375.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,375.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,175.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,175.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,175.22	0.22	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,175.22	0.22	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,175.22	0.22	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.22	0.22	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.22	0.22	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	754,800.00	506,500.00	-32.9%
5) TOTAL, REVENUES			754,800.00	506,500.00	-32.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,000.00	12,500.00	56.3%
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			8,000.00	12,500.00	56.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			746,800.00	494,000.00	-33.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			746,800.00	494,000.00	-33.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	665,518.76	1,412,318.76	112.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			665,518.76	1,412,318.76	112.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			665,518.76	1,412,318.76	112.2%
2) Ending Balance, June 30 (E + F1e)			1,412,318.76	1,906,318.76	35.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	772,944.08	1,260,444.08	63.1%
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	639,374.68	645,874.68	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
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)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
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 County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,800.00	6,500.00	35.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	750,000.00	500,000.00	-33.3%
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			754,800.00	506,500.00	-32.9%
TOTAL, REVENUES			754,800.00	506,500.00	-32.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
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	2020-21 Estimated Actuals	2021-22 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%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
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	8,000.00	12,500.00	56.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,000.00	12,500.00	56.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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			8,000.00	12,500.00	56.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
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					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	754,800.00	506,500.00	-32.9%
5) TOTAL, REVENUES			754,800.00	506,500.00	-32.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		8,000.00	12,500.00	56.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,000.00	12,500.00	56.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			746,800.00	494,000.00	-33.9%
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	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			746,800.00	494,000.00	-33.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	665,518.76	1,412,318.76	112.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			665,518.76	1,412,318.76	112.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			665,518.76	1,412,318.76	112.2%
2) Ending Balance, June 30 (E + F1e)			1,412,318.76	1,906,318.76	35.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	772,944.08	1,260,444.08	63.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	639,374.68	645,874.68	1.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	772,944.08	1,260,444.08
Total, Restricted Balance		772,944.08	1,260,444.08

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,269,824.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,195.00	0.00	-100.0%
5) TOTAL, REVENUES			2,271,019.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,271,019.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,271,019.00	0.00	-100.0%
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			(2,271,019.00)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
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)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	2,269,824.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,269,824.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,195.00	0.00	-100.0%
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			1,195.00	0.00	-100.0%
TOTAL, REVENUES			2,271,019.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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	2020-21 Estimated Actuals	2021-22 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%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
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%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	0.00	0.00	0.0%
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					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,271,019.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,271,019.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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%
(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)			(2,271,019.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,269,824.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,195.00	0.00	-100.0%
5) TOTAL, REVENUES			2,271,019.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,271,019.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,271,019.00	0.00	-100.0%
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			(2,271,019.00)	0.00	-100.0%

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

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	193,723.00	75,000.00	-61.3%
5) TOTAL, REVENUES			193,723.00	75,000.00	-61.3%
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	8,555.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	121,501.00	0.00	-100.0%
6) Capital Outlay		6000-6999	188,131.00	450,000.00	139.2%
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			318,187.00	450,000.00	41.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(124,464.00)	(375,000.00)	201.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,271,019.00	0.00	-100.0%
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			2,271,019.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,146,555.00	(375,000.00)	-117.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,179,381.75	14,325,936.75	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,179,381.75	14,325,936.75	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,179,381.75	14,325,936.75	17.6%
2) Ending Balance, June 30 (E + F1e)			14,325,936.75	13,950,936.75	-2.6%
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	14,325,936.75	13,950,936.75	-2.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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			0.00		
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	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
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)			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	77,000.00	75,000.00	-2.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	116,723.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			193,723.00	75,000.00	-61.3%
TOTAL, REVENUES			193,723.00	75,000.00	-61.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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	8,555.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			8,555.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 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%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,599.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	123,100.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			121,501.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	118,381.00	400,000.00	237.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	69,750.00	50,000.00	-28.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			188,131.00	450,000.00	139.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
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			318,187.00	450,000.00	41.4%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,271,019.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,271,019.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	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)			2,271,019.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	193,723.00	75,000.00	-61.3%
5) TOTAL, REVENUES			193,723.00	75,000.00	-61.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		318,187.00	450,000.00	41.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			318,187.00	450,000.00	41.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(124,464.00)	(375,000.00)	201.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,271,019.00	0.00	-100.0%
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			2,271,019.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,146,555.00	(375,000.00)	-117.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,179,381.75	14,325,936.75	17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,179,381.75	14,325,936.75	17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,179,381.75	14,325,936.75	17.6%
2) Ending Balance, June 30 (E + F1e)			14,325,936.75	13,950,936.75	-2.6%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	14,325,936.75	13,950,936.75	-2.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	5,677.28	5,677.28	6,046.54	5,623.23	5,623.23	6,046.54
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	5,677.28	5,677.28	6,046.54	5,623.23	5,623.23	6,046.54
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	5,677.28	5,677.28	6,046.54	5,623.23	5,623.23	6,046.54
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Cashflow Worksheet
2020-2021
GENERAL FUND

With Actuals Through the Month of May

11

		Beginning Balances	1 July	2 August	3 September	4 October	5 November	6 December
(Enter Month Name):								
A. BEGINNING CASH	9110		7,470,169	5,257,512	2,902,645	5,766,004	3,873,699	2,355,957
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment	8010-8019		3,312,563	1,247,917	4,944,524	2,246,250	2,246,250	4,944,523
Property Taxes	8020-8079		101,683	364,921	308,236	0	191,451	4,077,808
Miscellaneous Funds	8080-8099		0	0	0	0	0	0
Federal Revenue	8100-8299		0	20,917	3,196,402	26,774	0	262,178
Other State Revenue	8300-8599		0	0	272,426	0	0	990,331
Other Local Revenue	8600-8799		2,523	23,154	26,533	669,990	345,160	413,597
Interfund Transfers In	8910-8929		0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0
TOTAL RECEIPTS			3,416,769	1,656,909	8,748,121	2,943,014	2,782,861	10,688,437
C. DISBURSEMENTS								
Certificated Salaries	1000-1999		1,998,617	2,326,674	2,414,464	2,410,321	2,394,211	2,905,969
Classified Salaries	2000-2999		0	482,406	784,605	880,213	854,630	807,280
Employee Benefits	3000-3999		584,167	850,070	976,506	997,652	978,030	1,072,860
Books & Supplies	4000-4999		97,955	342,786	368,184	172,508	145,792	268,563
Services	5000-5999		80,050	302,665	924,240	860,688	535,491	1,405,729
Capital Outlay	6000-6999		0	16,896	988	6,371	39,554	285
Other Outgo	7000-7499		0	0	0	67,570	0	185,932
Interfund Transfers Out	7600-7629		0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0
TOTAL DISBURSEMENTS			2,760,789	4,321,497	5,468,988	5,395,323	4,947,709	6,646,617
D. BALANCE SHEET TRANSACTIONS								
ASSETS								
Cash Not in Treasury	9111-9199		0	0	0	0	0	0
Accounts Receivable	9200-9399	(7,798,668)	81,984	332,781	(7,508)	558,934	20,925	19,212
Subtotal Assets			81,984	332,781	(7,508)	558,934	20,925	19,212
LIABILITIES								
Accounts Payable	9500-9599	6,205,644	(2,950,621)	(23,060)	(906,999)	(171,543)	398,952	3,033,305
Due to Other Funds	9610		0	0	0	0	0	0
Subtotal Liabilities			(2,950,621)	(23,060)	(906,999)	(171,543)	398,952	3,033,305
NON-OPERATING								
	9910		0	0	0	0	0	0
TOTAL BALANCE SHEET TRANSACTIONS			(2,868,637)	309,721	(914,507)	387,390	419,877	3,052,517
E. (B - C + D)			(2,212,657)	(2,354,867)	2,364,627	(2,064,918)	(1,744,971)	7,094,337
F. ENDING CASH (A + E)			5,257,512	2,902,645	5,267,272	3,701,085	2,128,728	9,450,294
G. ACCRUALS AND ADJUSTMENTS								

Cashflow Worksheet
2020-2021
GENERAL FUND

7 January	8 February	9 March	10 April	11 May	12 June	13 Accruals	Adjustments	TOTAL	Budget
8,744,889	9,488,641	6,834,163	5,658,245	3,733,945	1,608,054				
2,443,405	1,176,422	3,163,970	(2,954,904)	547,485	2,454,713	8,066,683		33,839,801	33,839,801
3,722,914	527,953	979,459	2,963,518	4,362,542	2,913,969			20,514,455	20,514,455
41,541	0	6,514	0	0	0			48,055	48,055
117,310	35,735	17,153	(113,164)	0	1,826,225	1,357,503		6,747,031	6,747,031
259,680	20,163	314,955	(217,427)	2,845,207	4,762,945	520,686		9,768,966	9,768,966
69,882	320,583	577,992	318,856	13,439	1,103,131	324,999		4,209,837	4,209,837
0	0	0	0	0	0			0	0
0	0	0	0	0	0			0	0
6,654,732	2,080,856	5,060,042	(3,122)	7,768,673	13,060,983	10,269,871	0	75,128,145	75,128,145
2,398,208	2,389,947	2,408,795	2,470,477	2,443,755	2,881,579	133,093		29,576,112	29,576,112
807,028	785,460	852,948	908,530	769,333	977,134	732,822		9,642,390	9,642,390
985,660	980,443	997,029	1,013,022	974,891	5,356,956	81,940		15,849,225	15,849,225
111,500	76,263	300,446	473,227	542,979	1,977,179	295,912		5,173,293	5,173,293
660,198	702,491	967,116	409,825	972,749	2,113,070	709,974		10,644,285	10,644,285
2,850	0	0	53,649	0	619,781	0		740,374	740,374
140,547	0	247,805	98,511	0	478,665	0		1,219,029	1,219,029
0	0	0	0	0	21,630	0		21,630	21,630
0	0	0	0	0	0	0		0	0
5,105,990	4,934,604	5,774,140	5,427,242	5,703,707	14,425,992	1,953,741	0	72,866,338	72,866,338
0	0	0	0	0	0	0		0	
11,014	(26,165)	3,424	6,919,828	(31,396)	0	(10,269,871)		(10,185,505)	
11,014	(26,165)	3,424	6,919,828	(31,396)	0	(10,269,871)	0	(10,185,505)	
								0	
(819,669)	235,909	(391,675)	(3,413,764)	(4,159,461)	4,000,000	1,953,741		2,990,759	
0	0	0	0	0	0				
(819,669)	235,909	(391,675)	(3,413,764)	(4,159,461)	4,000,000	1,953,741		2,990,759	
								0	
0	0	0	0	0	0	0		0	
(808,655)	209,744	(388,251)	3,506,063	(4,190,857)	4,000,000	(8,316,130)		(13,176,264)	
740,087	(2,644,004)	(1,102,349)	(1,924,300)	(2,125,891)	2,634,990	0	0	(10,914,456)	
9,484,975	6,844,637	5,731,814	3,733,945	1,608,054	4,243,045				
								(3,444,288)	(3,444,288)

Cashflow Worksheet

2021-2022

GENERAL FUND

		Beginning Balances	1 July	2 August	3 September	4 October	5 November	6 December
(Enter Month Name):								
A. BEGINNING CASH	9110		4,243,045	3,046,440	3,784,535	9,900,856	5,264,637	4,313,643
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment	8010-8019		1,425,357	1,425,357	4,595,606	2,565,643	2,565,643	4,595,606
Property Taxes	8020-8079		101,683	364,921	308,236	0	191,451	4,077,808
Miscellaneous Funds	8080-8099		0	0	0	0	0	0
Federal Revenue	8100-8299		0	37,777	5,772,933	48,356	0	473,512
Other State Revenue	8300-8599		0	0	221,609	0	0	805,601
Other Local Revenue	8600-8799		2,793	25,636	29,377	741,805	382,158	0
Interfund Transfers In	8910-8929		0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0
TOTAL RECEIPTS			1,529,833	1,853,691	10,927,762	3,355,803	3,139,251	9,952,528
C. DISBURSEMENTS								
Certificated Salaries	1000-1999		2,119,121	2,466,958	2,560,041	2,555,648	2,538,567	3,081,181
Classified Salaries	2000-2999		0	539,671	877,743	984,700	956,081	903,110
Employee Benefits	3000-3999		652,737	949,852	1,091,130	1,114,758	1,092,832	1,198,793
Books & Supplies	4000-4999		49,340	172,662	185,455	86,892	73,436	135,275
Services	5000-5999		74,463	281,542	859,738	800,621	498,120	1,307,623
Capital Outlay	6000-6999		0	72,160	4,218	27,210	168,929	1,217
Other Outgo	7000-7499		0	0	0	75,863	0	208,752
Interfund Transfers Out	7600-7629		0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0
TOTAL DISBURSEMENTS			2,895,662	4,482,845	5,578,325	5,645,692	5,327,965	6,835,952
D. BALANCE SHEET TRANSACTIONS								
ASSETS								
Cash Not in Treasury	9111-9199							
Accounts Receivable	9200-9399	(10,185,505)	2,443,205	3,385,020	1,465,889	1,653,670	1,237,720	0
Subtotal Assets			2,443,205	3,385,020	1,465,889	1,653,670	1,237,720	0
LIABILITIES								
Accounts Payable	9500-9599	2,990,759	(2,273,982)	(17,772)	(699,005)	(4,000,000)	0	0
Due to Other Funds	9610		0	0	0	0	0	0
Subtotal Liabilities			(2,273,982)	(17,772)	(699,005)	(4,000,000)	0	0
NON-OPERATING								
	9910		0	0	0	0	0	0
TOTAL BALANCE SHEET TRANSACTIONS			169,223	3,367,249	766,884	(2,346,330)	1,237,720	0
E. (B - C + D)			(1,196,605)	738,095	6,116,321	(4,636,219)	(950,994)	3,116,576
F. ENDING CASH (A + E)			3,046,440	3,784,535	9,900,856	5,264,637	4,313,643	7,430,219
G. ACCRUALS AND ADJUSTMENTS								

Cashflow Worksheet
2021-2022
GENERAL FUND

[illegible]

Cashflow Worksheet
2022-2023
GENERAL FUND

		Beginning Balances	1 July	2 August	3 September	4 October	5 November	6 December
(Enter Month Name):								
A. BEGINNING CASH	9110		8,071,267	11,456,242	11,454,552	12,629,507	10,137,150	7,919,499
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment	8010-8019		1,296,348	1,296,348	4,363,390	2,333,427	2,333,427	4,363,390
Property Taxes	8020-8079		101,683	364,921	308,236	0	191,451	4,077,808
Miscellaneous Funds	8080-8099		0	0	0	0	0	0
Federal Revenue	8100-8299		0	9,053	1,383,371	11,588	0	113,468
Other State Revenue	8300-8599		0	0	159,689	0	0	580,507
Other Local Revenue	8600-8799		2,760	25,335	29,032	733,103	377,675	0
Interfund Transfers In	8910-8929		0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0
TOTAL RECEIPTS			1,400,792	1,695,657	6,243,720	3,078,117	2,902,552	9,135,173
C. DISBURSEMENTS								
Certificated Salaries	1000-1999		2,092,150	2,435,560	2,527,458	2,523,121	2,506,257	3,041,965
Classified Salaries	2000-2999		0	543,928	884,667	992,468	963,623	910,234
Employee Benefits	3000-3999		650,671	946,845	1,087,676	1,111,228	1,089,373	1,194,998
Books & Supplies	4000-4999		41,723	146,007	156,825	73,478	62,099	114,392
Services	5000-5999		73,799	279,031	852,072	793,482	493,678	1,295,964
Capital Outlay	6000-6999		0	2,210	129	833	5,173	37
Other Outgo	7000-7499		0	0	0	75,863	0	208,752
Interfund Transfers Out	7600-7629		0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0
BUDGET REDUCTIONS			0	0	0	0	0	0
TOTAL DISBURSEMENTS			2,858,343	4,353,580	5,508,827	5,570,474	5,120,203	6,766,342
D. BALANCE SHEET TRANSACTIONS								
ASSETS								
Cash Not in Treasury	9111-9199							
Accounts Receivable	9200-9399	(5,800,787)	3,216,901	2,643,529	(59,643)			
Subtotal Assets			3,216,901	2,643,529	(59,643)	0	0	0
LIABILITIES								
Accounts Payable	9500-9599	(2,138,035)	1,625,625	12,705	499,705	0	0	0
Due to Other Funds	9610		0	0	0	0	0	0
Subtotal Liabilities			1,625,625	12,705	499,705	0	0	0
NON-OPERATING								
	9910		0	0	0	0	0	0
TOTAL BALANCE SHEET TRANSACTIONS			4,842,527	2,656,234	440,062	0	0	0
E. (B - C + D)			3,384,975	(1,690)	1,174,954	(2,492,357)	(2,217,651)	2,368,831
F. ENDING CASH (A + E)			11,456,242	11,454,552	12,629,507	10,137,150	7,919,499	10,288,330
G. ACCRUALS AND ADJUSTMENTS								

Cashflow Worksheet
2022-2023
GENERAL FUND

7 January	8 February	9 March	10 April	11 May	12 June	13 Accruals	Adjustments	TOTAL	Budget
10,288,330	11,291,553	9,371,393	9,647,146	9,680,709	12,419,657				
2,333,427	2,333,427	4,363,390	2,333,427	2,333,427	4,363,390	0	0	34,046,817	34,046,817
3,722,914	527,953	979,459	2,963,518	4,362,542	2,913,969	0	0	20,514,455	20,514,455
0	0	0	0	0	0	0	0	0	0
50,771	15,466	7,424	(48,976)	0	790,372	587,514	0	2,920,049	2,920,049
152,218	11,819	184,618	(127,450)	1,667,788	2,791,917	305,213	0	5,726,318	5,726,318
76,465	350,782	632,438	348,892	14,704	1,207,046	355,614	0	4,153,846	4,153,846
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
6,335,793	3,239,447	6,167,329	5,469,410	8,378,461	12,066,694	1,248,341	0	67,361,485	67,361,485
2,510,441	2,501,793	2,521,524	2,586,092	2,558,120	3,016,433	139,321	0	30,960,235	30,960,235
909,950	885,632	961,726	1,024,397	867,447	1,101,750	826,280	0	10,872,101	10,872,101
1,097,871	1,092,060	1,110,535	1,128,349	1,085,876	5,966,812	91,269	0	17,653,562	17,653,562
47,492	32,484	127,972	201,567	231,277	842,161	126,041	0	2,203,517	2,203,517
608,648	647,638	891,600	377,824	896,793	1,948,073	654,536	0	9,813,139	9,813,139
373	0	0	7,016	0	81,054	0	0	96,825	96,825
157,797	0	278,219	110,601	0	537,414	0	0	1,368,647	1,368,647
0	0	0	0	0	10,784	0	0	10,784	10,784
0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0
5,332,571	5,159,606	5,891,576	5,435,846	5,639,513	13,504,481	1,837,447	0	72,978,810	72,978,810
							0	0	
	0	0	0	0	0	(1,248,341)	0	(1,248,341)	
0	0	0	0	0	0		0	(1,248,341)	
								0	
0	0	0	0	0	0	1,837,447		3,975,482	
0	0	0	0	0	0		0		
0	0	0	0	0	0			3,975,482	
								0	
0	0	0	0	0	0	0		0	
0	0	0	0	0	0	0		(5,223,823)	
1,003,223	(1,920,160)	275,753	33,563	2,738,948	(1,437,787)	(589,106)	0	(10,841,148)	
11,291,553	9,371,393	9,647,146	9,680,709	12,419,657	10,981,870				
								(2,769,881)	(2,769,881)

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:

☒

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

☒

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

Budget available for inspection at:

Public Hearing:

Place: 25375 Orchard Village Road, Valencia CA

Place: Zoom

Date: June 04, 2021

Date: June 08, 2021

Time: 07:00 PM

Adoption Date: June 22, 2021

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Kevin Vensko

Telephone: (661) 291-4168

Title: Director of Business & Fiscal Services

E-mail: kvensko@newhallsd.com

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none">If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none">If yes, are they lifetime benefits?If yes, do benefits continue beyond age 65?If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: <ul style="list-style-type: none">Certificated? (Section S8A, Line 1)Classified? (Section S8B, Line 1)Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none">Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?Adoption date of the LCAP or an update to the LCAP:		X
			Jun 22, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

ASCIP

16550 Bloomfield Avenue, Cerritos, CA 90703

(☐) 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 22, 2021

For additional information on this certification, please contact:

Name: Sheri Staszewski

Title: Assistant Superintendent, Business Services

Telephone: (661) 291-4166

E-mail: sstaszewski@newhallsd.com

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	29,576,112.00	301	0.00	303	29,576,112.00	305	163,081.00		307	29,413,031.00	309
2000 - Classified Salaries	9,642,390.00	311	0.00	313	9,642,390.00	315	110,837.00		317	9,531,553.00	319
3000 - Employee Benefits	15,849,225.00	321	374,066.00	323	15,475,159.00	325	66,511.00		327	15,408,648.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,173,293.00	331	3,000.00	333	5,170,293.00	335	480,315.00		337	4,689,978.00	339
5000 - Services. . . & 7300 - Indirect Costs	10,644,285.00	341	2,000.00	343	10,642,285.00	345	3,268,734.00		347	7,373,551.00	349
TOTAL					70,506,239.00	365	TOTAL			66,416,761.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			5,461.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			36,830,937.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.45%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	55.45%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	4.55%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	66,416,761.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	3,021,962.63

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	31,359,364.00	301	0.00	303	31,359,364.00	305	87,252.00		307	31,272,112.00	309
2000 - Classified Salaries	10,787,008.00	311	0.00	313	10,787,008.00	315	151,640.00		317	10,635,368.00	319
3000 - Employee Benefits	17,709,629.00	321	374,066.00	323	17,335,563.00	325	67,552.00		327	17,268,011.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,605,797.00	331	0.00	333	2,605,797.00	335	465,487.00		337	2,140,310.00	339
5000 - Services. . . & 7300 - Indirect Costs	9,901,421.00	341	0.00	343	9,901,421.00	345	3,595,140.00		347	6,306,281.00	349
TOTAL					71,989,153.00	365	TOTAL			67,622,082.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			6,467.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			39,432,204.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			58.31%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	58.31%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.69%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	67,622,082.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,142,813.19

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	72,866,338.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,592,843.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	740,374.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	109,631.00
4. Other Transfers Out	All	9200	7200-7299	9,398.00
5. Interfund Transfers Out	All	9300	7600-7629	21,630.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				881,033.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				65,392,462.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		5,677.28
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,518.27
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	66,090,954.45	10,930.38
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	66,090,954.45	10,930.38
B. Required effort (Line A.2 times 90%)	59,481,859.01	9,837.34
C. Current year expenditures (Line I.E and Line II.B)	65,392,462.00	11,518.27
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,787,609.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 51,906,052.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.37%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,950,135.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,176,696.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	30,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	60,000.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	339,459.82
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,556,290.82
9. Carry-Forward Adjustment (Part IV, Line F)	(35,967.12)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,520,323.70

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	46,252,337.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,513,050.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	4,417,749.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	181,602.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,271,942.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	621,134.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	44,790.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	39,458.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	5,981,952.18
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	805,513.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	67,129,527.18

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	6.79%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	6.73%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>4,556,290.82</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(20,737.14)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.81%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.81%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.81%) times Part III, Line B19); zero if positive	<u>(35,967.12)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(35,967.12)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>6.73%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-17,983.56) is applied to the current year calculation and the remainder (\$-17,983.56) is deferred to one or more future years:	<u>6.76%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-11,989.04) is applied to the current year calculation and the remainder (\$-23,978.08) is deferred to one or more future years:	<u>6.77%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(35,967.12)</u>

Approved indirect cost rate: 6.81%
Highest rate used in any program: 6.81%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	729,612.00	49,144.00	6.74%
01	3210	650,945.00	44,329.00	6.81%
01	3215	217,526.00	14,813.00	6.81%
01	3310	902,890.00	61,420.00	6.80%
01	3311	1,142.00	77.00	6.74%
01	3315	47,979.00	3,267.00	6.81%
01	3345	518.00	35.00	6.76%
01	4035	282,265.00	18,745.00	6.64%
01	4127	140,335.00	9,556.00	6.81%
01	4203	124,649.00	8,474.00	6.80%
01	6500	9,942,289.00	14,038.00	0.14%
01	7311	1,548.00	105.00	6.78%
01	7420	473,313.00	10,938.00	2.31%
01	7422	1,453,584.00	94,677.00	6.51%
01	7510	108,740.00	7,404.00	6.81%
01	8150	1,871,760.00	127,466.00	6.81%

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	57,141,450.00	-4.52%	54,561,272.00	2.47%	55,908,836.00
2. Federal Revenues	8100-8299	75,000.00	0.00%	75,000.00	0.00%	75,000.00
3. Other State Revenues	8300-8599	1,103,606.00	-2.34%	1,077,813.00	0.60%	1,084,232.00
4. Other Local Revenues	8600-8799	365,455.00	0.00%	365,455.00	0.00%	365,455.00
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	(10,545,765.00)	4.72%	(11,043,808.00)	1.37%	(11,195,018.00)
6. Total (Sum lines A1 thru A5c)		48,139,746.00	-6.45%	45,035,732.00	2.67%	46,238,505.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,145,345.00		24,035,663.00
b. Step & Column Adjustment				397,818.00		404,780.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(507,500.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,145,345.00	-0.45%	24,035,663.00	1.68%	24,440,443.00
2. Classified Salaries						
a. Base Salaries				7,069,740.00		7,098,546.00
b. Step & Column Adjustment				118,128.00		120,402.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(89,322.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,069,740.00	0.41%	7,098,546.00	1.70%	7,218,948.00
3. Employee Benefits	3000-3999	10,105,882.00	-1.47%	9,957,726.00	1.89%	10,146,305.00
4. Books and Supplies	4000-4999	1,397,893.00	0.00%	1,397,893.00	0.00%	1,397,893.00
5. Services and Other Operating Expenditures	5000-5999	5,206,045.00	1.54%	5,286,402.00	1.52%	5,366,759.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	118,647.00	0.00%	118,647.00	0.00%	118,647.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(729,394.00)	-36.45%	(463,549.00)	16.35%	(539,319.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	10,784.00	0.00%	10,784.00	0.00%	10,784.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		47,324,942.00	0.25%	47,442,112.00	1.51%	48,160,460.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		814,804.00		(2,406,380.00)		(1,921,955.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,775,038.29		9,589,842.29		7,183,462.29
2. Ending Fund Balance (Sum lines C and D1)		9,589,842.29		7,183,462.29		5,261,507.29
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,602,310.00		1,213,700.00		863,043.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,614,279.00		4,378,729.00		4,389,331.00
2. Unassigned/Unappropriated	9790	3,368,253.29		1,586,033.29		4,133.29
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,589,842.29		7,183,462.29		5,261,507.29

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,614,279.00		4,378,729.00		4,389,331.00
c. Unassigned/Unappropriated	9790	3,368,253.29		1,586,033.29		4,133.29
(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)		7,982,532.29		5,964,762.29		4,393,464.29
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.						
B1d - In 2022-2023 The District is reducing its classroom teacher staffing by 7 FTE, due to projected higher student/teacher ratio and declining enrollment.						
B2d - In 2022-2023 The District is reducing two classified positions by 1 hour each.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	12,110,627.00	-76.51%	2,845,049.00	-17.25%	2,354,314.00
3. Other State Revenues	8300-8599	6,843,122.00	-32.07%	4,648,506.00	0.05%	4,650,602.00
4. Other Local Revenues	8600-8799	3,837,697.00	-1.28%	3,788,391.00	0.71%	3,815,404.00
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	10,545,765.00	4.72%	11,043,808.00	1.37%	11,195,018.00
6. Total (Sum lines A1 thru A5c)		33,337,211.00	-33.03%	22,325,754.00	-1.39%	22,015,338.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,214,019.00		6,924,572.00
b. Step & Column Adjustment				114,378.00		110,982.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(403,825.00)		(308,393.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,214,019.00	-4.01%	6,924,572.00	-2.85%	6,727,161.00
2. Classified Salaries						
a. Base Salaries				3,717,268.00		3,773,555.00
b. Step & Column Adjustment				56,287.00		60,741.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				0.00		(235,492.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,717,268.00	1.51%	3,773,555.00	-4.63%	3,598,804.00
3. Employee Benefits	3000-3999	7,603,747.00	1.21%	7,695,836.00	-3.42%	7,432,297.00
4. Books and Supplies	4000-4999	1,207,904.00	-33.30%	805,624.00	7.84%	868,823.00
5. Services and Other Operating Expenditures	5000-5999	4,695,376.00	-3.59%	4,526,737.00	-0.99%	4,481,823.00
6. Capital Outlay	6000-6999	3,162,009.00	-96.94%	96,825.00	0.00%	96,825.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,250,000.00	0.00%	1,250,000.00	0.00%	1,250,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	729,394.00	-36.45%	463,549.00	16.35%	539,319.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		29,579,717.00	-13.67%	25,536,698.00	-2.12%	24,995,052.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		3,757,494.00		(3,210,944.00)		(2,979,714.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,421,280.74		7,178,774.74		3,967,830.74
2. Ending Fund Balance (Sum lines C and D1)		7,178,774.74		3,967,830.74		988,116.74
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	7,178,774.74		3,967,830.74		988,116.74
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)		7,178,774.74		3,967,830.74		988,116.74

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	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.						
B1d - In 2022-2023 - The District is reducing 6 counselor FTEs due to one time COVID funding (Expanded Learning Grant) being exhausted. In 2023-2024 The District is reducing one administrative FTE and 1 additional counselor due to one time ESSER III funds being exhausted.						
B2d - In 2023-2024 - The District is reducing 10 Curriculum Specialist FTEs due to one time ESSER III funds being exhausted.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	57,141,450.00	-4.52%	54,561,272.00	2.47%	55,908,836.00
2. Federal Revenues	8100-8299	12,185,627.00	-76.04%	2,920,049.00	-16.81%	2,429,314.00
3. Other State Revenues	8300-8599	7,946,728.00	-27.94%	5,726,319.00	0.15%	5,734,834.00
4. Other Local Revenues	8600-8799	4,203,152.00	-1.17%	4,153,846.00	0.65%	4,180,859.00
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)		81,476,957.00	-17.32%	67,361,486.00	1.32%	68,253,843.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,359,364.00		30,960,235.00
b. Step & Column Adjustment				512,196.00		515,762.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(911,325.00)		(308,393.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,359,364.00	-1.27%	30,960,235.00	0.67%	31,167,604.00
2. Classified Salaries						
a. Base Salaries				10,787,008.00		10,872,101.00
b. Step & Column Adjustment				174,415.00		181,143.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(89,322.00)		(235,492.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,787,008.00	0.79%	10,872,101.00	-0.50%	10,817,752.00
3. Employee Benefits	3000-3999	17,709,629.00	-0.32%	17,653,562.00	-0.42%	17,578,602.00
4. Books and Supplies	4000-4999	2,605,797.00	-15.44%	2,203,517.00	2.87%	2,266,716.00
5. Services and Other Operating Expenditures	5000-5999	9,901,421.00	-0.89%	9,813,139.00	0.36%	9,848,582.00
6. Capital Outlay	6000-6999	3,162,009.00	-96.94%	96,825.00	0.00%	96,825.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,368,647.00	0.00%	1,368,647.00	0.00%	1,368,647.00
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	10,784.00	0.00%	10,784.00	0.00%	10,784.00
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)		76,904,659.00	-5.10%	72,978,810.00	0.24%	73,155,512.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		4,572,298.00		(5,617,324.00)		(4,901,669.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,196,319.03		16,768,617.03		11,151,293.03
2. Ending Fund Balance (Sum lines C and D1)		16,768,617.03		11,151,293.03		6,249,624.03
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	7,178,774.74		3,967,830.74		988,116.74
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	1,602,310.00		1,213,700.00		863,043.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,614,279.00		4,378,729.00		4,389,331.00
2. Unassigned/Unappropriated	9790	3,368,253.29		1,586,033.29		4,133.29
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		16,768,617.03		11,151,293.03		6,249,624.03

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,614,279.00		4,378,729.00		4,389,331.00
c. Unassigned/Unappropriated	9790	3,368,253.29		1,586,033.29		4,133.29
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)		7,982,532.29		5,964,762.29		4,393,464.29
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.38%		8.17%		6.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		5,623.23		5,548.45		5,589.42
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		76,904,659.00		72,978,810.00		73,155,512.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		76,904,659.00		72,978,810.00		73,155,512.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,307,139.77		2,189,364.30		2,194,665.36
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,307,139.77		2,189,364.30		2,194,665.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(400.00)	0.00	0.00				
Other Sources/Uses Detail					0.00	21,630.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	400.00	0.00	0.00	0.00				
Other Sources/Uses Detail					21,630.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	1,599.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,271,019.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	(1,599.00)						
Other Sources/Uses Detail					2,271,019.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,999.00	(1,999.00)	0.00	0.00	2,292,649.00	2,292,649.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(400.00)	0.00	0.00				
Other Sources/Uses Detail					0.00	10,784.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	400.00	0.00	0.00	0.00				
Other Sources/Uses Detail					10,784.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	400.00	(400.00)	0.00	0.00	10,784.00	10,784.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	6,329	6,329		
Charter School				
Total ADA	6,329	6,329	0.0%	Met
Second Prior Year (2019-20)				
District Regular	6,320	6,320		
Charter School				
Total ADA	6,320	6,320	0.0%	Met
First Prior Year (2020-21)				
District Regular	6,047	6,047		
Charter School		0		
Total ADA	6,047	6,047	0.0%	Met
Budget Year (2021-22)				
District Regular	6,047			
Charter School	0			
Total ADA	6,047			

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 (2018-19)				
District Regular	6,282	6,539		
Charter School				
Total Enrollment	6,282	6,539	N/A	Met
Second Prior Year (2019-20)				
District Regular	6,174	6,267		
Charter School				
Total Enrollment	6,174	6,267	N/A	Met
First Prior Year (2020-21)				
District Regular	6,137	5,920		
Charter School				
Total Enrollment	6,137	5,920	3.5%	Not Met
Budget Year (2021-22)				
District Regular	5,817			
Charter School				
Total Enrollment	5,817			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

In 2020-2021 the experienced a greater than projected decline in enrollment. This was mostly due to the pandemic. The District uses a demograpaher report to assist with enrollment projections. As the pandemic has continued the District has become more conservative in its enrollment projections.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	6,320	6,539	
Charter School		0	
Total ADA/Enrollment	6,320	6,539	96.7%
Second Prior Year (2019-20)			
District Regular	6,047	6,267	
Charter School			
Total ADA/Enrollment	6,047	6,267	96.5%
First Prior Year (2020-21)			
District Regular	5,677	5,920	
Charter School	0		
Total ADA/Enrollment	5,677	5,920	95.9%
Historical Average Ratio:			96.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	5,623	5,817		
Charter School	0			
Total ADA/Enrollment	5,623	5,817	96.7%	Met
1st Subsequent Year (2022-23)				
District Regular	5,548	5,740		
Charter School				
Total ADA/Enrollment	5,548	5,740	96.7%	Met
2nd Subsequent Year (2023-24)				
District Regular	5,589	5,782		
Charter School				
Total ADA/Enrollment	5,589	5,782	96.7%	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: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	6,046.54	6,046.54	5,623.23	5,589.00
b. Prior Year ADA (Funded)		6,046.54	6,046.54	5,623.23
c. Difference (Step 1a minus Step 1b)		0.00	(423.31)	(34.23)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-7.00%	-0.61%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		54,402,311.00	57,141,450.00	54,561,272.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		2,758,197.17	1,417,107.96	1,696,855.56
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		5.07%	-4.52%	2.50%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.07% to 6.07%	-5.52% to -3.52%	1.50% to 3.50%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	20,693,217.00	20,514,455.00	20,514,455.00	20,514,455.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	54,386,053.00	57,141,450.00	54,561,272.00	55,908,836.00
District's Projected Change in LCFF Revenue:		5.07%	-4.52%	2.47%
LCFF Revenue Standard:		4.07% to 6.07%	-5.52% to -3.52%	1.50% to 3.50%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	44,832,954.20	50,887,395.32	88.1%
Second Prior Year (2019-20)	43,120,491.97	48,827,536.30	88.3%
First Prior Year (2020-21)	40,408,345.00	45,413,546.00	89.0%
	Historical Average Ratio:		88.5%

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	3.0%	3.0%	3.0%
	85.5% to 91.5%	85.5% to 91.5%	85.5% to 91.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	41,320,967.00	47,314,158.00	87.3%	Met
1st Subsequent Year (2022-23)	41,091,935.00	47,431,328.00	86.6%	Met
2nd Subsequent Year (2023-24)	41,805,696.00	48,149,676.00	86.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.07%	-4.52%	2.50%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.93% to 15.07%	-14.52% to 5.48%	-7.50% to 12.50%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.07% to 10.07%	-9.52% to .48%	-2.50% to 7.50%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	6,747,031.00		
Budget Year (2021-22)	12,185,627.00	80.61%	Yes
1st Subsequent Year (2022-23)	2,920,049.00	-76.04%	Yes
2nd Subsequent Year (2023-24)	2,429,314.00	-16.81%	Yes

Explanation:
(required if Yes)

In 2021-2022 the District is projected to receive ESSER II and ESSER III one time funds in the amount of \$9.7M. In 2022-2023 the District is projecting a net decrease of \$9.2M in fed funding due to incoming ESSER III funds of about \$500,000 and the removal of the 9.7M in ESSER funds received in 2021-2022. In 2023-2024 the District is removing the \$500,000 one time funds received in 2022-2023.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	9,768,966.00		
Budget Year (2021-22)	7,946,728.00	-18.65%	Yes
1st Subsequent Year (2022-23)	5,726,319.00	-27.94%	Yes
2nd Subsequent Year (2023-24)	5,734,834.00	0.15%	No

Explanation:
(required if Yes)

In 2020-2021 the District received multiple sources of one time funding from the pandemic (Expanded Learning, In Person Instruction, etc.). These funds are removed in the out years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	4,209,837.00		
Budget Year (2021-22)	4,203,152.00	-0.16%	Yes
1st Subsequent Year (2022-23)	4,153,846.00	-1.17%	No
2nd Subsequent Year (2023-24)	4,180,859.00	0.65%	No

Explanation:
(required if Yes)

The District is projecting a slight decline in other local revenue due to lower enrollment.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	5,173,293.00		
Budget Year (2021-22)	2,605,797.00	-49.63%	Yes
1st Subsequent Year (2022-23)	2,203,517.00	-15.44%	Yes
2nd Subsequent Year (2023-24)	2,266,716.00	2.87%	No

Explanation:
(required if Yes)

In 2020-2021 the District used one time COVID funding to purchase additional instruction materials and student technology devices to support distance learning. As the one time funds are exhausted the district is removing them from the budget.

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

First Prior Year (2020-21)	10,644,285.00		
Budget Year (2021-22)	9,901,421.00	-6.98%	Yes
1st Subsequent Year (2022-23)	9,813,139.00	-0.89%	No
2nd Subsequent Year (2023-24)	9,848,582.00	0.36%	No

Explanation:
(required if Yes)

In 2020-2021 the District used one time COVID funding to help fund day care so that students could engage in distance learning. In the outyears the district has removed this one time expense as it is no longer needed and funded.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	20,725,834.00		
Budget Year (2021-22)	24,335,507.00	17.42%	Not Met
1st Subsequent Year (2022-23)	12,800,214.00	-47.40%	Not Met
2nd Subsequent Year (2023-24)	12,345,007.00	-3.56%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	15,817,578.00		
Budget Year (2021-22)	12,507,218.00	-20.93%	Not Met
1st Subsequent Year (2022-23)	12,016,656.00	-3.92%	Met
2nd Subsequent Year (2023-24)	12,115,298.00	0.82%	Met

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

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

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

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

In 2021-2022 the District is projected to receive ESSER II and ESSER III one time funds in the amount of \$9.7M. In 2022-2023 the District is projecting a net decrease of \$9.2M in fed funding due to incoming ESSER III funds of about \$500,000 and the removal of the 9.7M in ESSER funds received in 2021-2022. In 2023-2024 the District is removing the \$500,000 one time funds received in 2022-2023.

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

In 2020-2021 the District received multiple sources of one time funding from the pandemic (Expanded Learning, In Person Instruction, etc.). These funds are removed in the out years.

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

The District is projecting a slight decline in other local revenue due to lower enrollment.

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

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

In 2020-2021 the District used one time COVID funding to purchase additional instruction materials and student technology devices to support distance learning. As the one time funds are exhausted the district is removing them from the budget.

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

In 2020-2021 the District used one time COVID funding to help fund day care so that students could engage in distance learning. In the outyears the district has removed this one time expense as it is no longer needed and funded.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)
2. Ongoing and Major Maintenance/Restricted Maintenance Account

No

0.00

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)
- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- c. Net Budgeted Expenditures and Other Financing Uses

72,732,798.00			
0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
72,732,798.00	2,181,983.94	2,061,655.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

Per direction from LACOE the district may also exclude resources 3212,3213,3214, 7425,and 7426 as these are also one-time covid funding sources. The budget expenditures to base the 3% on is \$65,063,900, when these resources are removed. The minimum calculated contribution to be made is \$1,951,917. The District's contribution of \$2,061,655 exceeds this minimum amount.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	2,071,502.00	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,320,163.97	1,308,267.35	6,859,399.29
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(61,190.44)	(0.03)
e. Available Reserves (Lines 1a through 1d)	1,320,163.97	3,318,578.91	6,859,399.26
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	74,132,049.37	69,050,029.26	72,866,338.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	74,132,049.37	69,050,029.26	72,866,338.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	1.8%	4.8%	9.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.6%	1.6%	3.1%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	(2,704,888.45)	51,374,510.85	5.3%	Not Met
Second Prior Year (2019-20)	1,732,370.94	48,876,516.05	N/A	Met
First Prior Year (2020-21)	1,238,123.00	45,435,176.00	N/A	Met
Budget Year (2021-22) (Information only)	814,804.00	47,324,942.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	8,052,673.00	8,509,432.80	N/A	Met
Second Prior Year (2019-20)	5,433,660.00	5,804,544.35	N/A	Met
First Prior Year (2020-21)	6,945,397.35	7,536,915.29	N/A	Met
Budget Year (2021-22) (Information only)	8,775,038.29			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	5,623	5,548	5,589
District's Reserve Standard Percentage Level:	3%	3%	3%

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):

No

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	76,904,659.00	72,978,810.00	73,155,512.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	76,904,659.00	72,978,810.00	73,155,512.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,307,139.77	2,189,364.30	2,194,665.36
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,307,139.77	2,189,364.30	2,194,665.36

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	4,614,279.00	4,378,729.00	4,389,331.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,368,253.29	1,586,033.29	4,133.29
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)	7,982,532.29	5,964,762.29	4,393,464.29
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.38%	8.17%	6.01%
District's Reserve Standard (Section 10B, Line 7):	2,307,139.77	2,189,364.30	2,194,665.36
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(9,263,901.00)			
Budget Year (2021-22)	(10,545,765.00)	1,281,864.00	13.8%	Not Met
1st Subsequent Year (2022-23)	(11,043,808.00)	498,043.00	4.7%	Met
2nd Subsequent Year (2023-24)	(11,195,018.00)	151,210.00	1.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	21,630.00			
Budget Year (2021-22)	10,784.00	(10,846.00)	-50.1%	Met
1st Subsequent Year (2022-23)	10,784.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	10,784.00	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)

In 2020-2021 the District was operating as mostly distance learning. This resulted in lower overall costs for special education and therefore a lower contribution to Sp.Ed was needed. As the District has returned to full day instruction it is projecting Sp. Ed. costs to resume to their normal levels and therefore a higher contribution will be needed in 2021-2022.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases	4	General Fund	7438/7439	557,351
Certificates of Participation				
General Obligation Bonds	17	Bond Interest and Redemption Fund	7433/7434	62,115,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund/Child Development Fund	1XXX/2XXX/3XXX	415,000

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

TOTAL:				63,087,351

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	109,631	108,492	109,212	111,485
Certificates of Participation				
General Obligation Bonds	1,890,000	2,040,000	2,270,000	2,500,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	415,000	415,000	415,000	415,000

Other Long-term Commitments (continued):

Total Annual Payments:	2,414,631	2,563,492	2,794,212	3,026,485
Has total annual payment increased over prior year (2020-21)?	Yes	Yes	Yes	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)

The increases in annual payments are related to the GO Bond payments which are done by the county treasurer using funding from property taxes.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

862,000

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

10,994,503.00

0.00

10,994,503.00

Actuarial

Jun 30, 2020

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
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
944,913.00	944,913.00	944,913.00
374,066.00	374,066.00	374,066.00
469,681.00	469,681.00	469,681.00
46	46	46

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	309.9	324.4	311.4	309.4

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

299,460

7. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
8,054	8,054	8,054
varies	varies	varies
0.0%	0.0%	0.0%

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
640,985	650,600	660,359
1.9%	1.5%	1.5%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	215.5	226.3	225.0	217.5

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

104,271

7. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

0

0

0

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
8,054	8,054	8,054
varies	varies	varies
0.0%	0.0%	0.0%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
190,705	193,566	196,469
1.9%	1.5%	1.5%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
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) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	56.0	59.6	59.6	58.6

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

72,639

4. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0	0	0

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Up to 13,384.68	Up to 13,384.68	Up to 13,384.68
varies	varies	varies
0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
134,000	136,010	138,050
1.8%	1.5%	1.5%

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 22, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

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)

Yes

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:
(optional)

Sheri Staszewski, Assistant Superintendent, Business Services, started 6/23/2020.

End of School District Budget Criteria and Standards Review
