



***COVINA-VALLEY***  
UNIFIED SCHOOL DISTRICT

**2021-22**

**Proposed Budget**

**June 21, 2021**

**Khrystyne Tat, CPA**  
**Director of Fiscal Services**

**Manuel Correa, CPA**  
**Chief Business Officer**





# COVINA-VALLEY

UNIFIED SCHOOL DISTRICT

**District Superintendent**  
Elizabeth Eminhizer, Ed.D.

**Board of Education**  
Maria Caceres  
Sue L. Maulucci  
Maria Roman  
Rachael Robles  
Gary C. Rodriguez

Date: June 21, 2021

To: Board Members and Superintendent Elizabeth Eminhizer, Ed.D.

From: Manuel Correa, CPA, Chief Business Officer

RE: 2021-22 Proposed Budget Report

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School districts are required by Education Code 42127 to file with the Los Angeles County Office of Education (LACOE) the annual budget no later than June 30<sup>th</sup> of each year. The proposed budget includes a multi-year projection that covers the current year and subsequent two years.

The Chief Business Officer recommends that the Board of Education adopt the District's 2021-2022 Budget as presented during the June 28, 2021, Board meeting. The budget will be revised, as needed, to address changes imposed by the State and Federal governments. The budget is based on the Governor's May Revised Budget Proposal. The approval of this report will authorize the 2021-2022 budget appropriations identified within this report.

The multi-year projections support that the District will meet its financial obligations with at least a 3% reserve in the 2021-22 proposed budget and two subsequent fiscal years.

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# **1 GENERAL INFORMATION**

## **1.1 BUDGET CALENDAR**

The following dates represent key budgetary information dates for the 2021-22 fiscal year:

June 21, 2021	Public Hearing on Proposed Budget
June 28, 2021	Adopt Budget Report
June 30, 2021	District Adopted Budget Report Due to LACOE
December 15, 2021	District First Interim Report Due to LACOE
March 17, 2022	District Second Interim Report Due to LACOE

## **1.2 FUND CLASSIFICATION**

### **General Fund – Unrestricted – Fund 01.0**

This fund is used to account for the ordinary operations of the school district. Examples of expenditures reported in this account are direct classroom instruction, school administration, counseling, district administration, custodial, grounds, and security.

### **General Fund – Restricted – Fund 01.0**

This fund is used to account for restricted projects or activities within the General Fund that must be identified and reported separately from unrestricted projects or activities. Examples of programs accounted for in this fund are special education, routine maintenance, federal, state, and local grants.

### **Special Education Pass-Through Fund – Fund 10.0**

This fund is used by the Administrative Unit of a multi-LEA Special Education Local Plan Area (SELPA) to account for Special Education revenue passed through to other member's LEAs.

### **Adult Education Fund – Fund 11.0**

This fund is to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Money in this fund shall be expended for adult education purposes only.

### **Child Development Fund – Fund 12.0**

The Child Development Fund contains state and federally subsidized child program centers, including preschool and school-age programs.

### **Cafeteria Special Revenue Fund – Fund 13.0**

This fund is used to account for the revenues and expenditures of operating the District's food service program. The revenue in this fund is on a per meal basis from the state, federal, and local (reduced and paid) student meal fees.

### **Special Reserve Fund for Other than Capital Outlay Projects – Fund 17.0**

This fund is used primarily to provide for the accumulation of General Fund monies for general operating purposes other than capital outlay (Education Code Section 42840).

### **Building Fund – Fund 21.2**

The Building Fund is used to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purpose other than those for which the bonds were issued.

### **Capital Facilities – Fund 25.0**

This fund is used primarily to account separately for monies from developer fees. Expenditures in this fund are restricted to the purposes specified in Government Code sections 65970-65981 or Government Code section 65995.

### **Special Reserve Fund for Capital Outlay Projects – Fund 40.0**

This fund provides for the accumulation of General Fund monies for capital outlay purposes (Education Code Section 42840).

### **Bond Interest and Redemption – Fund 51.0**

This fund is administered by Los Angeles County. This fund was established to record the monies collected through property taxes to repay the general obligation bonds that were approved by the voters.

Los Angeles County Tax Assessor determines the tax rate needed each year to provide sufficient revenues to make the payments to the bond holders. The County collects the property tax monies, makes the payments, and maintains the records.

The financial detail provided on the following pages was supplied by the County.

### **Self-Insurance (Workers Compensation) - Fund 67.1**

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an LEA. The Workers Compensation Sub-Fund is utilized for the District's Workers Compensation-related transactions.

### **Self-Insurance (Property and Liability) – Fund 67.2**

The Property and Liability Sub-Fund is used to account for resources committed to the District's self-insurance program for property and liability insurance.



### Self-Insurance (Health and Welfare) - Fund 67.3

The Health and Welfare Sub-Fund is used to account for resources committed to the District's medical, dental, vision, and life insurance programs.

### Self-Insurance (Retiree Health and Welfare) – Fund 67.4

The Retiree Health and Welfare Sub-Fund is to be utilized to account for resources committed for the District's medical, dental, and vision insurance program for retirees.

## 2 BUDGET ASSUMPTIONS

### 2.1 GENERAL FUND REVENUES

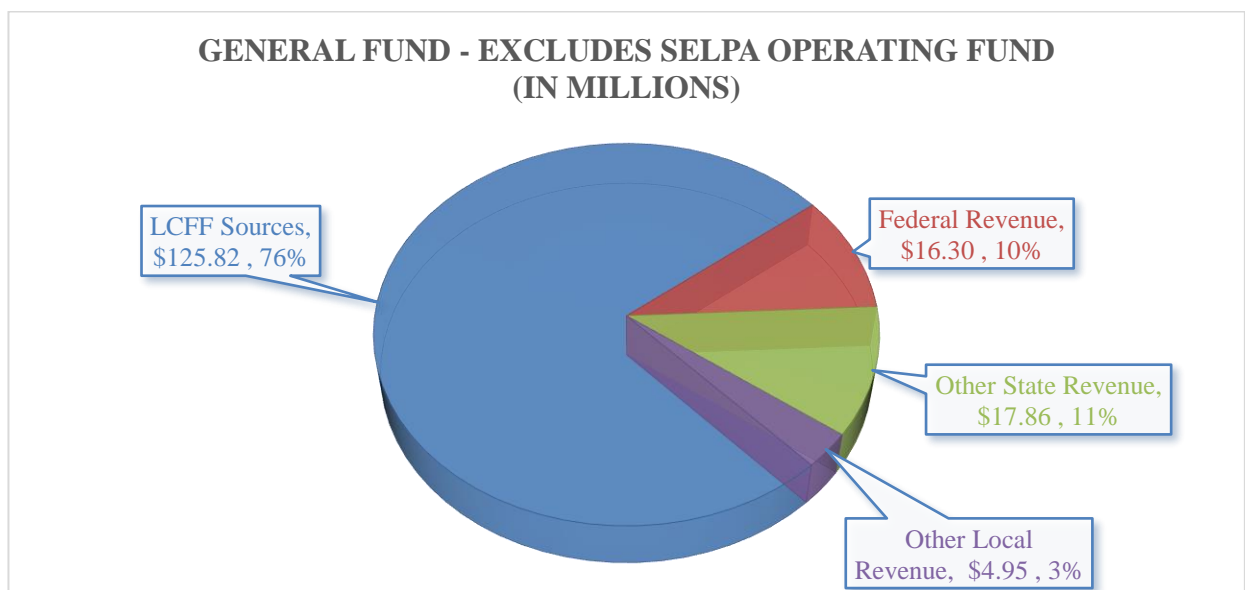
The major classifications for revenues in the General Fund are:

**LCFF Revenues** are used to record state aid apportionment for both base and supplemental/concentration funding, county and District local property taxes.

**Federal Revenues** record the grant and award revenues received directly from the Federal Government as well as the federal revenue for which the state or any other agency serves as a distributed agency (i.e., Special Education SELPA distributed Federal IDEA revenues)

**Other State Revenue** is revenues received from state sources other than state aid apportionments. Revenues received for Mandated Block Grant, Lottery, Mental Health Services – Special Education, and state categorical programs.

**Local Revenues** include the recording of interest earnings, leases, rentals, donations, grants, and awards from other than federal or state agencies.

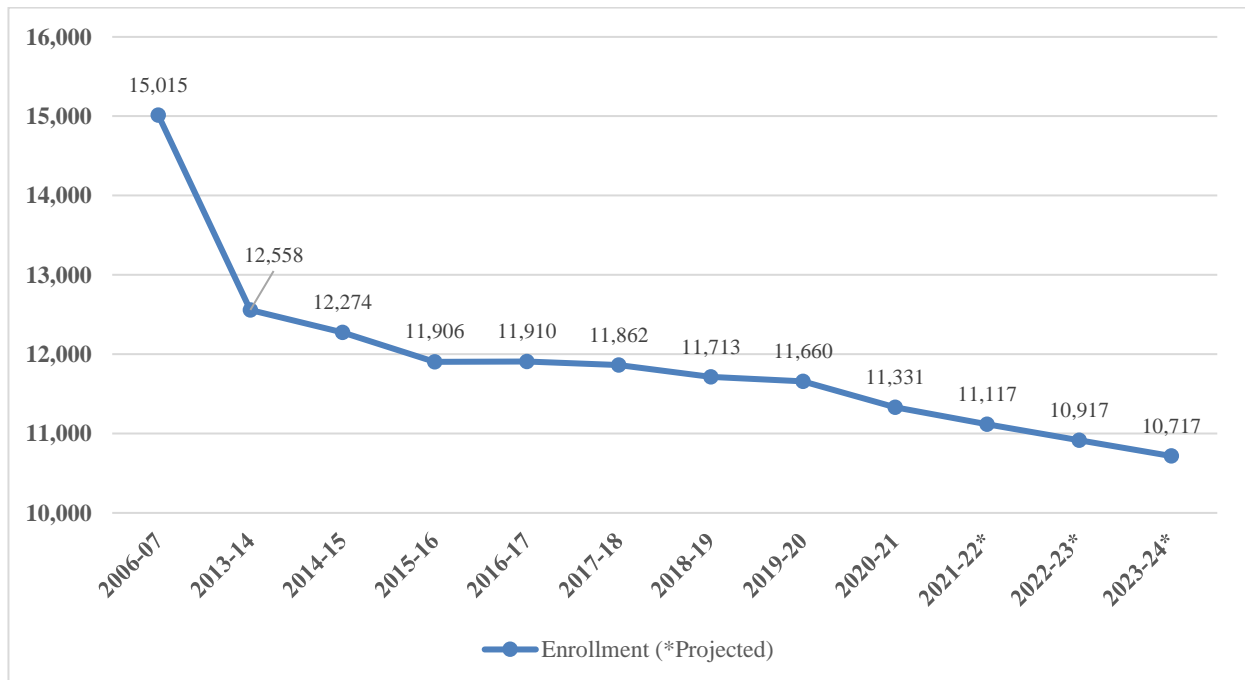


### 2.1.1 LOCAL CONTROL FUNDING FORMULA (LCFF)

Approximately 76% of the General Fund's revenues are generated by the Local Control Funding Formula (LCFF). Property Tax receipts (local sources) and Education Protection Account (EPA) tax collections fund LCFF revenue and the balance is provided to the District as a state apportionment.

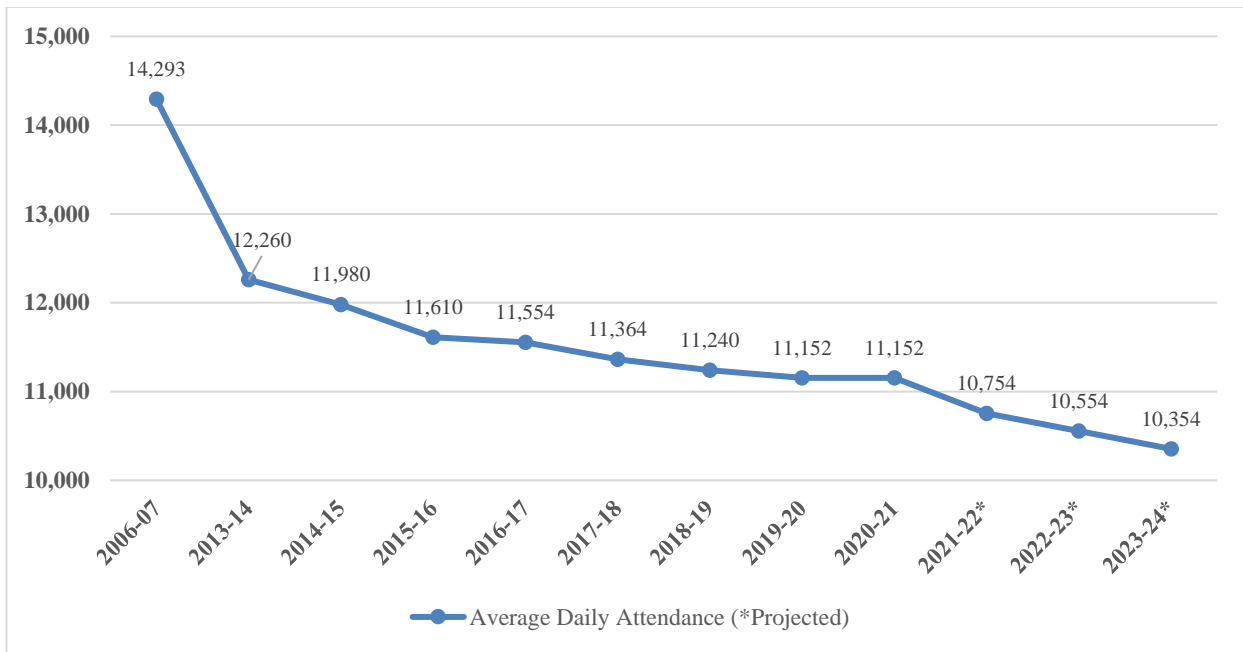
Projected enrollment for the 2021-22 school year is 11,117. Enrollment is projected to decline by 1.89% or 214 students.

For the budgeted fiscal years, the District uses a straight roll of enrollment from the previous year by grade level. For example, the enrollment in fourth grade for the 2021-22 school year will become the enrollment in fifth grade for the 2022-23 school year. In addition, enrollment projections are further adjusted to account for historical enrollment information and incorporating known future factors.



The actual ADA for the 2021-22 school year is projected to be 10,745. This does not include ADA for students at the County Office of Education or Non-Public Schools.

ADA projections are used for calculating the Local Control Funding Formula (LCFF) Revenues. For a declining enrollment district, the state allows the LCFF Revenues to be calculated using the higher of current or prior year ADA. Prior year ADA was 11,152. Therefore, 2021-22 LCFF revenues are calculated using 2020-21 actual ADA. The District is also projecting an enrollment decline for 2022-23 and 2023-24 school years; therefore, LCFF revenues for these years have been calculated using prior year ADA projections



The following assumption factors were used to prepare the 2021-22 LCFF Revenue projections:

Line Description	21-22 Projected Budget	22-23 Projected Budget	23-24 Projected Budget
<b>Enrollment Projections</b>			
Prior Year Enrollment	11,331	11,117	10,917
Growth/(Decline)	(214)	(200)	(200)
Projected Enrollment	11,117	10,917	10,717
<b>Projected Current Year ADA</b>	10,754	10,554	10,354
<b>Funded ADA</b>	11,152	10,754	10,554
<b>Cost of Living Adjustment (COLA)</b>	5.07%	2.48%	3.11%

<b>Unduplicated Pupil Percentage (UPP)</b>	69.19%	69.21%	69.20%
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Using the LCFF Calculator provided by the Fiscal Crisis & Management Assistance Team (FCMAT), a state supported agency, and incorporating the LCFF assumptions, below is the projected LCFF Revenue for the District:

<b>Line Description</b>	<b>21-22 Projected Budget</b>	<b>22-23 Projected Budget</b>	<b>23-24 Projected Budget</b>
Base Grant	\$98,818,616	\$97,740,465	\$98,953,600
Grade Span Adjustment	3,741,551	3,721,480	3,779,431
Supplemental Grant	14,192,276	14,044,362	14,218,252
Concentration Grant	7,276,643	7,208,870	7,294,046
Add-Ons (TIIG & HTS)	1,793,985	1,793,985	1,793,985
<b>Total LCFF Funding</b>	<b>\$125,823,071</b>	<b>\$124,509,162</b>	<b>\$126,039,314</b>

## 2.1.2 FEDERAL REVENUE PROJECTIONS

The District receives funding from the Federal Government for various programs. The table below summarizes the federal revenues the District is projected to receive in the 2021-22 fiscal year.

<b>Program Name</b>	<b>Amount</b>
Carl D. Perkins Career and Technical Education	\$90,091
Elementary and Secondary School Emergency Relief III	10,082,806
IDEA Basic Local Assistance Entitlement, Part B, Section 611	2,446,310

IDEA Early Intervention Grants, Part C	170,597
IDEA Mental Health Average Daily Attendance, Part B	39,100
IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	73,548
IDEA Preschool Staff Development, Part B, Sec 619	763
Medi-Cal Administrative Activities (MAA)	500,000
Medi-Cal Billing Option	300,000
School Improvement (CSI) Funding for LEAs	60,303
Supporting Inclusive Practices	18,000
Title I, Part A, Basic Grants Low-Income and Neglected	2,022,936
Title II, Part A, Supporting Effective Instruction Local Grants	354,599
Title III, English Learner Student Program	88,561
Title IV, Part A, Student Support and Academic Enrichment Grants	49,594
<b>Total Federal Revenue</b>	<b>\$16,297,208</b>

### 2.1.3 OTHER STATE REVENUE PROJECTIONS

The District receives funding from the State in addition to the LCFF. The following assumption factors were used to prepare the 2021-22 Other State Revenue projections:

Line Description	21-22 Projected Budget	22-23 Projected Budget	23-24 Projected Budget
<b>Lottery Revenue</b>			
Unrestricted Lottery (Rate/ADA)	\$150	\$150	\$150
Restricted Lottery (Rate/ADA)	\$49	\$49	\$49
<b>Mandated Block Grant</b>			
Grades K-8 Rate	\$32.79	\$33.60	\$34.64
Grades 9-12 Rate	\$63.17	\$64.74	\$66.75

The table below summarizes the various State revenues the District is projected to receive in the 2021-22 fiscal year.

Program Name	Amount
AB602 – Special Education Apportionment	\$8,052,925
After School Education and Safety (ASES)	399,508
Agricultural Career Technical Education Incentive Grant	7,752
Assessment Reimbursements	35,000
Career Technical Education Incentive Grant Program	34,659
IDEA Early Intervention Grants	157,010

K-12 Strong Workforce	388,224
Lottery (Restricted)	550,025
Lottery (Unrestricted)	1,752,300
Mandate Cost Reimbursement	492,719
Project Workability	196,635
State Mental Health	733,972
STRS On-Behalf Pension Contribution	5,064,234
<b>Total Other State Revenue</b>	<b>\$17,864,963</b>

#### 2.1.4 OTHER LOCAL REVENUE PROJECTIONS

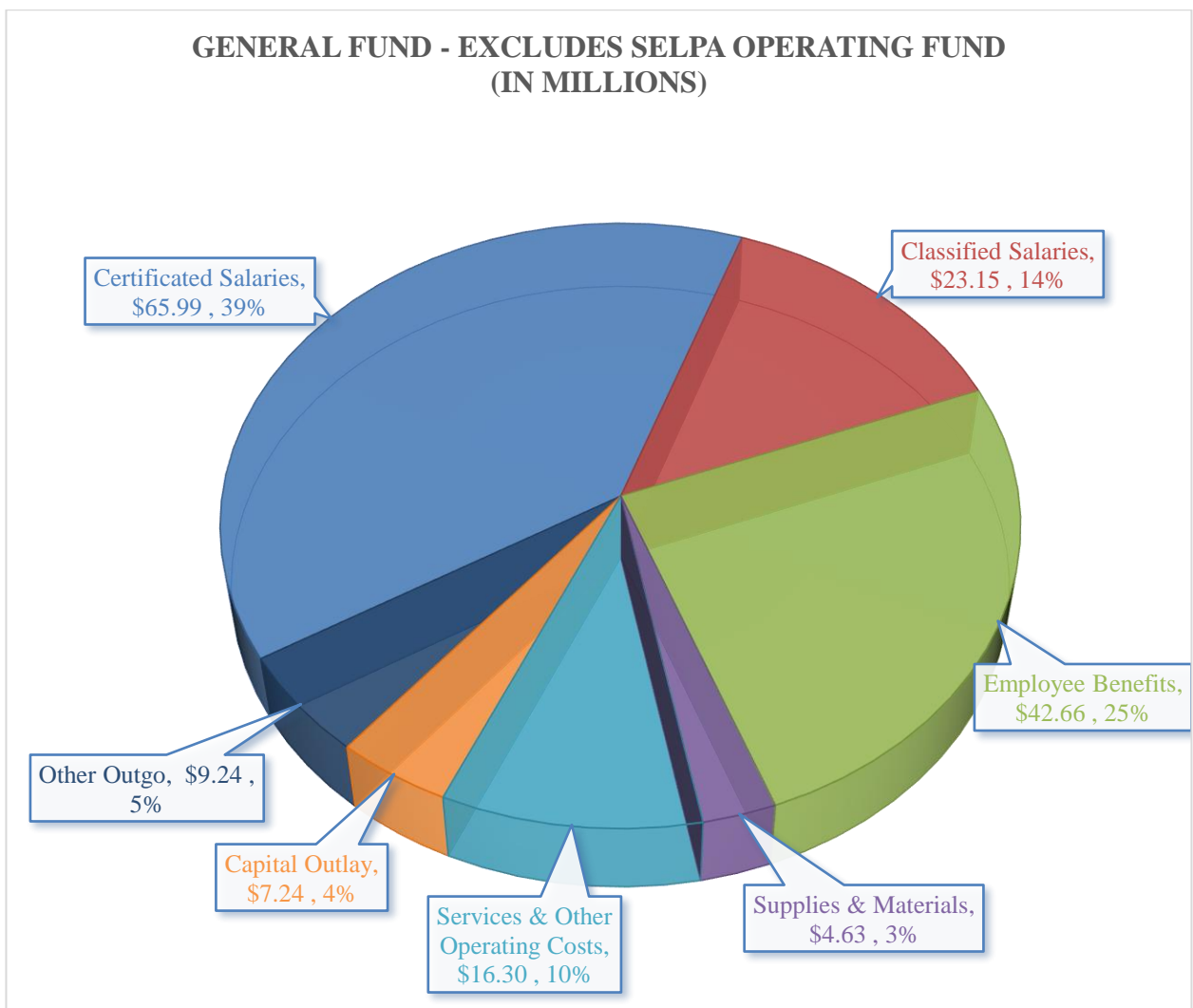
The District receives funding from sources other than State and Federal sources generally recorded as Local revenue. The table below summarizes the various Local revenues the District is projected to receive in the 2021-22 fiscal year.

Program Name	Amount
College Exam Fees	\$49,547
Community Redevelopment Funds	900,000
Field Trip Fees	15,000
Interest	350,000
Other Miscellaneous	94,155

SELPA Administrative Unit Fee	215,207
Special Education Tuition from Home Districts	3,221,953
Use of Facilities	100,000
<b>Total Other Local Revenue</b>	<b>\$4,945,862</b>

## 2.2 GENERAL FUND EXPENDITURES

The pie chart presented below indicates that a majority (78%) of the General Fund expenditure budget is made up of salaries and benefits for District employees. These figures represent the combined General Fund unrestricted and restricted resources.





The following assumption factors were used to prepare the 2021-22 Expenditure projections.

Line Description	21-22 Projected Budget	22-23 Projected Budget	23-24 Projected Budget
<b>Statutory Benefits</b>			
Certificated Employees			
STRS Rate	16.92%	19.10%	19.10%
Medicare Rate	1.45%	1.45%	1.45%
SUI	1.23%	0.90%	0.30%
Workers Comp. Rate	1.01%	1.01%	1.01%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
<b>Total Certificated Statutory</b>	<b>20.91% + \$150/FTE</b>	<b>22.76% + \$150/FTE</b>	<b>22.16% + \$150/FTE</b>
Classified Employees			
PERS Rate	22.91%	26.10%	27.10%
OASDI Rate	6.20%	6.20%	6.20%
Medicare Rate	1.45%	1.45%	1.45%

SUI	1.23%	0.90%	0.30%
Workers Comp. Rate	1.01%	1.01%	1.01%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
<b>Total Classified Statutory</b>	<b>33.10% + \$150/FTE</b>	<b>35.96% + \$150/FTE</b>	<b>36.36% + \$150/FTE</b>
<b>Step &amp; Column</b>			
Certificated	1.25%	1.25%	1.25%
Classified	1.25%	1.25%	1.25%
<b>Consumer Price Index</b>	<b>PY + 3.84%</b>	<b>PY + 2.40%</b>	<b>PY + 2.23%</b>

## 2.3 OTHER SIGNIFICANT BUDGET ITEMS

### 2.3.1 LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The District's Local Control Accountability Plan (LCAP) describes goals and specific actions to achieve these goals for all pupils and each significant subgroup. The plan incorporates the public's input in addressing the State's eight priorities. It describes how the budget increases or enhances services for English-language learners, low socio-economic students, and foster youth.

The District's LCFF funding for the 2021-22 year is projected to be \$125,823,071, of which \$21,468,919 is for the Supplemental and Concentration Grant. This is an increase of \$707,197 in Supplemental & Concentration from final prior year funding. The LCAP provides a plan to spend the Supplemental and Concentration Grant funding for improved or increased services, which focus on the District's three (3) strategic goals.

### 2.3.2 UNRESTRICTED GENERAL FUND CONTRIBUTIONS

The table below illustrates the Unrestricted General Fund contribution to restricted programs.

Line Description	21-22	22-23	23-24
	Projected Budget	Projected Budget	Projected Budget
Special Education	\$14,511,466	\$15,249,149	\$15,832,714
Routine Restricted Maintenance	5,017,572	4,829,566	4,861,327
<b>Total Unrestricted General Fund Contribution</b>	<b>\$19,529,038</b>	<b>\$20,078,715</b>	<b>\$20,694,041</b>

### 2.1 MULTI-YEAR PROJECTIONS – UNRESTRICTED GENERAL FUND

The table below illustrates the District's financial position for the 2021-22 proposed budget and subsequent two fiscal years. These totals incorporate revenues, expenditures, and reserves for the General Fund (Fund 01.0) and the SELPA Operating Fund (01.1).

Line Description	21-22	22-23	23-24
	Projected Budget	Projected Budget	Projected Budget
Beginning Fund Balance	\$32,020,978	\$27,646,869	\$24,008,899
Revenues (Net of Other Financing)	109,167,754	107,433,761	108,372,895
Expenditures (Net of Other Financing)	113,541,863	111,071,731	112,254,020
Surplus/(Deficit)	(4,374,109)	(3,637,970)	(3,881,125)
<b>Ending Fund Balance</b>	<b>\$27,646,869</b>	<b>\$24,008,899</b>	<b>\$20,127,774</b>

## 2.2 UNRESTRICTED GENERAL FUND ENDING FUND BALANCE

Cash management challenges make it even more imperative that the District consider reserve levels greater than the minimums required by the State. Reserves are especially critical to have sufficient cash to meet payroll and other obligations. As of the 2021-22 Proposed Budget, the components of the ending fund balance are noted in the table below (rounded to the nearest dollar).

Line Description	21-22	22-23	23-24
	Projected Budget	Projected Budget	Projected Budget
<b>Components of Ending Fund Balance</b>			
Nonspendable	\$35,000	\$35,000	\$35,000
Restricted	0	0	0
Committed	0	0	0
Assigned	3,753,881	5,659,289	7,564,697
Required Minimum Reserve	5,169,499	4,916,414	4,949,295
Unassigned/Unappropriated	18,688,489	13,398,196	7,578,782
<b>Total Ending Fund Balance</b>	<b>\$27,646,869</b>	<b>\$24,008,899</b>	<b>\$20,127,774</b>

The table below illustrates the required disclosure information per Education Code Section 42127(a).

Line Description	21-22	22-23	23-24
	Projected Budget	Projected Budget	Projected Budget
Assigned Fund Balance (Fund 01.0 & 17.0)	\$13,604,972	\$15,510,380	\$17,415,788
Unassigned Fund Balance (Fund 01.0 & 17.0)	23,857,988	18,314,610	12,528,077
Total Assigned and Unassigned	\$37,462,960	\$33,824,990	\$29,943,865
Minimum Reserve for Economic Uncertainties (REU)	5,169,499	4,916,414	4,949,295
Amount Exceeding REU	\$32,293,461	\$28,908,576	\$24,994,570

## 2.3 OTHER FUNDS

The following table summarizes each fund's projected revenues and expenditures (in millions) for fiscal year 2021-22. All funds are self-sustaining and are not encroaching on the General Fund.

Fund Name	Beg. Balance	Rev.	Exp.	Ending Balance
10.0 – SELPA Pass-Through	\$0.00	\$67.50	\$67.50	\$0.00
11.0 - Adult Education	4.01	4.60	4.18	4.43
12.0 - Child Development	0.46	3.46	3.18	0.74

13.0 - Cafeteria	5.65	5.67	5.99	5.33
17.0 - Special Reserve	4.88	4.97	0.00	9.85
21.2 – Building	11.44	0.03	5.59	5.88
25.0 - Capital Facilities	0.32	0.31	0.53	0.10
40.0 – Special Reserve	1.46	0.91	1.02	1.35
51.0 – Bond Interest & Red.	7.96	13.25	15.02	6.19
67.0 – Self-Insurance	2.80	20.41	20.42	2.79

## 2.4 SUMMARY OF BUDGET ASSUMPTIONS

The following table summarizes the District's budget assumptions used in preparing its multi-year projections.

Line Description	21-22 Projected Budget	22-23 Projected Budget	23-24 Projected Budget
<b>Enrollment Projections</b>			
Prior Year Enrollment	11,331	11,117	10,917
Growth/(Decline)	(214)	(200)	(200)
Projected Enrollment	11,117	10,917	10,717
<b>Projected Current Year ADA</b>	10,754	10,554	10,354
<b>Funded ADA</b>	11,152	10,754	10,554

<b>Cost of Living Adjustment (COLA)</b>	5.07%	2.48%	3.11%
<b>Unduplicated Pupil Percentage (UPP)</b>	69.19%	69.21%	69.20%
<b>Lottery Revenue</b>			
Unrestricted Lottery (Rate/ADA)	\$150	\$150	\$150
Restricted Lottery (Rate/ADA)	\$49	\$49	\$49
<b>Mandated Block Grant</b>			
Grades K-8 Rate	\$32.79	\$33.60	\$34.64
Grades 9-12 Rate	\$63.17	\$64.74	\$66.75
<b>Statutory Benefits</b>			
Certificated Employees			
STRS Rate	16.92%	19.10%	19.10%
Medicare Rate	1.45%	1.45%	1.45%
SUI	1.23%	0.90%	0.30%

Workers Comp. Rate	1.01%	1.01%	1.01%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
<b>Total Certificated Statutory</b>	<b>20.91% + \$150/FTE</b>	<b>22.76% + \$150/FTE</b>	<b>22.16% + \$150/FTE</b>
Classified Employees			
PERS Rate	22.91%	26.10%	27.10%
OASDI Rate	6.20%	6.20%	6.20%
Medicare Rate	1.45%	1.45%	1.45%
SUI	1.23%	0.90%	0.30%
Workers Comp. Rate	1.01%	1.01%	1.01%
Other OPEB Rate	0.30%	0.30%	0.30%
Other OPEB Rate	\$150/FTE	\$150/FTE	\$150/FTE
<b>Total Classified Statutory</b>	<b>33.10% + \$150/FTE</b>	<b>35.96% + \$150/FTE</b>	<b>36.36% + \$150/FTE</b>
<b>Step &amp; Column</b>			



Certificated	1.25%	1.25%	1.25%
Classified	1.25%	1.25%	1.25%
<b>Consumer Price Index</b>	PY + 3.84%	PY + 2.40%	PY + 2.23%

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***GENERAL FUND***

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			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		120,140,647.00	0.00	120,140,647.00	125,823,071.00	0.00	125,823,071.00	4.7%
2) Federal Revenue	8100-8299		0.00	25,738,170.00	25,738,170.00	0.00	16,432,008.00	16,432,008.00	-36.2%
3) Other State Revenue	8300-8599		2,235,626.00	28,124,235.00	30,359,861.00	2,245,019.00	18,576,592.00	20,821,611.00	-31.4%
4) Other Local Revenue	8600-8799		324,602.00	4,536,015.11	4,860,617.11	628,702.00	4,337,160.00	4,965,862.00	2.2%
5) TOTAL, REVENUES			122,700,875.00	58,398,420.11	181,099,295.11	128,696,792.00	39,345,760.00	168,042,552.00	-7.2%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		50,864,352.00	13,437,993.00	64,302,345.00	50,462,923.00	15,731,256.00	66,194,179.00	2.9%
2) Classified Salaries	2000-2999		12,850,051.00	8,055,025.00	20,905,076.00	14,725,152.00	8,613,800.00	23,338,952.00	11.6%
3) Employee Benefits	3000-3999		25,075,884.00	13,558,432.00	38,634,316.00	27,515,859.00	15,318,991.00	42,834,850.00	10.9%
4) Books and Supplies	4000-4999		2,269,159.00	3,890,051.97	6,159,210.97	3,287,748.00	1,365,031.00	4,652,779.00	-24.5%
5) Services and Other Operating Expenditures	5000-5999		(1,017,770.18)	15,450,290.00	14,432,519.82	12,326,023.00	4,210,545.00	16,536,568.00	14.6%
6) Capital Outlay	6000-6999		2,922,952.00	22,060.00	2,945,012.00	238,061.00	7,000,000.00	7,238,061.00	145.8%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299								
	7400-7499		815,754.00	5,215,059.00	6,030,813.00	826,735.00	5,283,466.00	6,110,201.00	1.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(885,307.00)	415,583.00	(469,724.00)	(811,100.00)	351,667.00	(459,433.00)	-2.2%
9) TOTAL, EXPENDITURES			92,895,074.82	60,044,493.97	152,939,568.79	108,571,401.00	57,874,756.00	166,446,157.00	8.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,805,800.18	(1,646,073.86)	28,159,726.32	20,125,391.00	(18,528,996.00)	1,596,395.00	-94.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		4,880,629.00	900,000.00	5,780,629.00	4,970,462.00	900,000.00	5,870,462.00	1.6%
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		(17,963,409.00)	17,963,409.00	0.00	(19,529,038.00)	19,529,038.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,544,038.00)	17,063,409.00	(5,480,629.00)	(24,499,500.00)	18,629,038.00	(5,870,462.00)	7.1%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,261,762.18	15,417,335.14	22,679,097.32	(4,374,109.00)	100,042.00	(4,274,067.00)	-118.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,759,215.87	4,223,549.72	28,982,765.59	32,020,978.05	19,640,884.86	51,661,862.91	78.3%
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)			24,759,215.87	4,223,549.72	28,982,765.59	32,020,978.05	19,640,884.86	51,661,862.91	78.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,759,215.87	4,223,549.72	28,982,765.59	32,020,978.05	19,640,884.86	51,661,862.91	78.3%
2) Ending Balance, June 30 (E + F1e)			32,020,978.05	19,640,884.86	51,661,862.91	27,646,869.05	19,740,926.86	47,387,795.91	-8.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	19,640,884.86	19,640,884.86	0.00	19,740,926.86	19,740,926.86	0.5%
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	1,848,473.00	0.00	1,848,473.00	3,753,881.00	0.00	3,753,881.00	103.1%
S&C	0000	9780				1,229,221.00		1,229,221.00	
Site Saturday Incentive	0000	9780				269,044.00		269,044.00	
Site Carryover	0000	9780				350,208.00		350,208.00	
2020-21 Raise	0000	9780				1,905,408.00		1,905,408.00	
S&C	0000	9780	1,229,221.00		1,229,221.00				
Site Saturday Incentive	0000	9780	269,044.00		269,044.00				
Site Carryover	0000	9780	350,208.00		350,208.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,761,606.00	0.00	4,761,606.00	5,169,499.00	0.00	5,169,499.00	8.6%
Unassigned/Unappropriated Amount		9790	25,375,899.05	0.00	25,375,899.05	18,688,489.05	0.00	18,688,489.05	-26.4%

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)	
<b>G. ASSETS</b>									
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				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
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				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
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	70,469,677.00	0.00	70,469,677.00	76,123,867.00	0.00	76,123,867.00	8.0%
Education Protection Account State Aid - Current Year		8012	22,301,623.00	0.00	22,301,623.00	22,299,857.00	0.00	22,299,857.00	0.0%
State Aid - Prior Years		8019	(30,000.00)	0.00	(30,000.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	66,204.00	0.00	66,204.00	66,204.00	0.00	66,204.00	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	32.00	0.00	32.00	32.00	0.00	32.00	0.0%
County & District Taxes Secured Roll Taxes		8041	13,589,806.00	0.00	13,589,806.00	13,589,806.00	0.00	13,589,806.00	0.0%
Unsecured Roll Taxes		8042	221,415.00	0.00	221,415.00	221,415.00	0.00	221,415.00	0.0%
Prior Years' Taxes		8043	408,049.00	0.00	408,049.00	408,049.00	0.00	408,049.00	0.0%
Supplemental Taxes		8044	629,835.00	0.00	629,835.00	629,835.00	0.00	629,835.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,969,002.00	0.00	9,969,002.00	9,969,002.00	0.00	9,969,002.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,515,004.00	0.00	2,515,004.00	2,515,004.00	0.00	2,515,004.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			120,140,647.00	0.00	120,140,647.00	125,823,071.00	0.00	125,823,071.00	4.7%
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			120,140,647.00	0.00	120,140,647.00	125,823,071.00	0.00	125,823,071.00	4.7%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,600,152.00	2,600,152.00	0.00	2,566,509.00	2,566,509.00	-1.3%
Special Education Discretionary Grants		8182	0.00	296,943.00	296,943.00	0.00	316,609.00	316,609.00	6.6%
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		1,925,600.00	1,925,600.00		2,022,936.00	2,022,936.00	5.1%
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		155,437.00	155,437.00		354,599.00	354,599.00	128.1%
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		78,298.00	78,298.00		88,561.00	88,561.00	13.1%
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		203,169.00	203,169.00		109,897.00	109,897.00	-45.9%
Career and Technical Education	3500-3599	8290		84,845.00	84,845.00		90,091.00	90,091.00	6.2%
All Other Federal Revenue	All Other	8290	0.00	20,393,726.00	20,393,726.00	0.00	10,882,806.00	10,882,806.00	-46.6%
TOTAL, FEDERAL REVENUE			0.00	25,738,170.00	25,738,170.00	0.00	16,432,008.00	16,432,008.00	-36.2%
<b>OTHER STATE REVENUE</b>									
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		10,675,466.00	10,675,466.00		11,009,573.00	11,009,573.00	3.1%
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	483,326.00	0.00	483,326.00	492,719.00	0.00	492,719.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	1,752,300.00	550,025.00	2,302,325.00	1,752,300.00	550,025.00	2,302,325.00	0.0%
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		503,726.00	503,726.00		34,659.00	34,659.00	-93.1%
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	0.00	15,995,510.00	15,995,510.00	0.00	6,582,827.00	6,582,827.00	-58.8%
TOTAL, OTHER STATE REVENUE			2,235,626.00	28,124,235.00	30,359,861.00	2,245,019.00	18,576,592.00	20,821,611.00	-31.4%

			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
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	900,000.00	900,000.00	0.00	900,000.00	900,000.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	75,000.00	0.00	75,000.00	100,000.00	0.00	100,000.00	33.3%
Interest		8660	185,060.00	0.00	185,060.00	370,000.00	0.00	370,000.00	99.9%
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	251,278.00	251,278.00	0.00	215,207.00	215,207.00	-14.4%
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									

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)	
(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	64,542.00	103,932.11	168,474.11	158,702.00	0.00	158,702.00	-5.8%
Tuition		8710	0.00	3,280,805.00	3,280,805.00	0.00	3,221,953.00	3,221,953.00	-1.8%
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		0.00	0.00		0.00	0.00	0.0%
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			324,602.00	4,536,015.11	4,860,617.11	628,702.00	4,337,160.00	4,965,862.00	2.2%
TOTAL, REVENUES			122,700,875.00	58,398,420.11	181,099,295.11	128,696,792.00	39,345,760.00	168,042,552.00	-7.2%

			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	43,844,777.00	10,502,024.00	54,346,801.00	43,086,036.00	12,124,576.00	55,210,612.00	1.6%
Certificated Pupil Support Salaries		1200	1,451,560.00	1,903,130.00	3,354,690.00	1,522,403.00	2,128,534.00	3,650,937.00	8.8%
Certificated Supervisors' and Administrators' Salaries		1300	5,099,446.00	960,748.00	6,060,194.00	5,370,138.00	1,400,030.00	6,770,168.00	11.7%
Other Certificated Salaries		1900	468,569.00	72,091.00	540,660.00	484,346.00	78,116.00	562,462.00	4.0%
TOTAL, CERTIFICATED SALARIES			50,864,352.00	13,437,993.00	64,302,345.00	50,462,923.00	15,731,256.00	66,194,179.00	2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,034,295.00	4,427,811.00	5,462,106.00	1,169,436.00	4,898,582.00	6,068,018.00	11.1%
Classified Support Salaries		2200	4,879,820.00	1,852,472.00	6,732,292.00	5,819,316.00	2,103,172.00	7,922,488.00	17.7%
Classified Supervisors' and Administrators' Salaries		2300	678,075.00	691,767.00	1,369,842.00	783,828.00	714,236.00	1,498,064.00	9.4%
Clerical, Technical and Office Salaries		2400	5,451,809.00	1,065,327.00	6,517,136.00	5,964,936.00	807,458.00	6,772,394.00	3.9%
Other Classified Salaries		2900	806,052.00	17,648.00	823,700.00	987,636.00	90,352.00	1,077,988.00	30.9%
TOTAL, CLASSIFIED SALARIES			12,850,051.00	8,055,025.00	20,905,076.00	14,725,152.00	8,613,800.00	23,338,952.00	11.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,089,913.00	2,098,387.00	10,188,300.00	8,451,152.00	2,589,981.00	11,041,133.00	8.4%
PERS		3201-3202	2,303,085.00	1,436,152.00	3,739,237.00	3,214,938.00	1,750,057.00	4,964,995.00	32.8%
OASDI/Medicare/Alternative		3301-3302	1,731,958.00	829,005.00	2,560,963.00	1,888,984.00	911,224.00	2,800,208.00	9.3%
Health and Welfare Benefits		3401-3402	11,916,821.00	3,794,431.00	15,711,252.00	12,147,659.00	4,314,718.00	16,462,377.00	4.8%
Unemployment Insurance		3501-3502	31,261.00	10,697.00	41,958.00	802,312.00	299,830.00	1,102,142.00	2526.8%
Workers' Compensation		3601-3602	636,613.00	214,899.00	851,512.00	658,946.00	243,707.00	902,653.00	6.0%
OPEB, Allocated		3701-3702	121,350.00	38,098.00	159,448.00	188,554.00	66,257.00	254,811.00	59.8%
OPEB, Active Employees		3751-3752	103,108.00	40,798.00	143,906.00	101,674.00	43,623.00	145,297.00	1.0%
Other Employee Benefits		3901-3902	141,775.00	5,095,965.00	5,237,740.00	61,640.00	5,099,594.00	5,161,234.00	-1.5%
TOTAL, EMPLOYEE BENEFITS			25,075,884.00	13,558,432.00	38,634,316.00	27,515,859.00	15,318,991.00	42,834,850.00	10.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	43,509.00	43,509.00	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	2,114.00	2,114.00	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	1,775,872.00	2,682,088.27	4,457,960.27	2,935,498.00	1,334,361.00	4,269,859.00	-4.2%

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	493,287.00	1,162,340.70	1,655,627.70	352,250.00	30,670.00	382,920.00	-76.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,269,159.00	3,890,051.97	6,159,210.97	3,287,748.00	1,365,031.00	4,652,779.00	-24.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	859,630.00	1,368,720.00	2,228,350.00	1,415,985.00	2,027,665.00	3,443,650.00	54.5%
Travel and Conferences		5200	67,204.00	40,302.00	107,506.00	321,104.00	66,767.00	387,871.00	260.8%
Dues and Memberships		5300	123,693.00	8,180.00	131,873.00	145,151.00	9,000.00	154,151.00	16.9%
Insurance		5400 - 5450	1,050,007.00	0.00	1,050,007.00	1,047,341.00	0.00	1,047,341.00	-0.3%
Operations and Housekeeping Services		5500	2,397,398.00	77,351.00	2,474,749.00	3,040,104.00	144,000.00	3,184,104.00	28.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,665,830.00	125,910.00	1,791,740.00	1,848,596.00	85,300.00	1,933,896.00	7.9%
Transfers of Direct Costs		5710	(11,814,619.00)	11,814,619.00	0.00	(16,427.00)	16,427.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(49,418.00)	33,140.00	(16,278.00)	(43,627.00)	32,500.00	(11,127.00)	-31.6%
Professional/Consulting Services and Operating Expenditures		5800	4,077,933.82	1,909,638.00	5,987,571.82	4,167,004.00	1,825,836.00	5,992,840.00	0.1%
Communications		5900	604,571.00	72,430.00	677,001.00	400,792.00	3,050.00	403,842.00	-40.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(1,017,770.18)	15,450,290.00	14,432,519.82	12,326,023.00	4,210,545.00	16,536,568.00	14.6%



			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)	% 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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,922,952.00	22,060.00	2,945,012.00	238,061.00	7,000,000.00	7,238,061.00	145.8%
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			2,922,952.00	22,060.00	2,945,012.00	238,061.00	7,000,000.00	7,238,061.00	145.8%
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	3,063,151.00	3,063,151.00	0.00	3,006,974.00	3,006,974.00	-1.8%
Payments to County Offices		7142	429,019.00	0.00	429,019.00	440,000.00	0.00	440,000.00	2.6%
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	0.00	2,151,908.00	2,151,908.00	0.00	2,276,492.00	2,276,492.00	5.8%
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	50,868.00	0.00	50,868.00	50,868.00	0.00	50,868.00	0.0%
Other Debt Service - Principal		7439	335,867.00	0.00	335,867.00	335,867.00	0.00	335,867.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			815,754.00	5,215,059.00	6,030,813.00	826,735.00	5,283,466.00	6,110,201.00	1.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(415,583.00)	415,583.00	0.00	(351,667.00)	351,667.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(469,724.00)	0.00	(469,724.00)	(459,433.00)	0.00	(459,433.00)	-2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(885,307.00)	415,583.00	(469,724.00)	(811,100.00)	351,667.00	(459,433.00)	-2.2%
TOTAL, EXPENDITURES			92,895,074.82	60,044,493.97	152,939,568.79	108,571,401.00	57,874,756.00	166,446,157.00	8.8%

			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							
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	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
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	4,880,629.00	900,000.00	5,780,629.00	4,970,462.00	900,000.00	5,870,462.00	1.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,880,629.00	900,000.00	5,780,629.00	4,970,462.00	900,000.00	5,870,462.00	1.6%
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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(17,963,409.00)	17,963,409.00	0.00	(19,529,038.00)	19,529,038.00	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			(17,963,409.00)	17,963,409.00	0.00	(19,529,038.00)	19,529,038.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(22,544,038.00)	17,063,409.00	(5,480,629.00)	(24,499,500.00)	18,629,038.00	(5,870,462.00)	7.1%

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)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	120,140,647.00	0.00	120,140,647.00	125,823,071.00	0.00	125,823,071.00	4.7%
2) Federal Revenue		8100-8299	0.00	25,738,170.00	25,738,170.00	0.00	16,432,008.00	16,432,008.00	-36.2%
3) Other State Revenue		8300-8599	2,235,626.00	28,124,235.00	30,359,861.00	2,245,019.00	18,576,592.00	20,821,611.00	-31.4%
4) Other Local Revenue		8600-8799	324,602.00	4,536,015.11	4,860,617.11	628,702.00	4,337,160.00	4,965,862.00	2.2%
5) TOTAL, REVENUES			122,700,875.00	58,398,420.11	181,099,295.11	128,696,792.00	39,345,760.00	168,042,552.00	-7.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		55,247,014.82	41,355,586.70	96,602,601.52	68,944,903.00	32,861,217.00	101,806,120.00	5.4%
2) Instruction - Related Services	2000-2999		10,753,283.00	3,321,829.00	14,075,112.00	11,625,188.00	3,790,134.00	15,415,322.00	9.5%
3) Pupil Services	3000-3999		5,268,624.00	3,538,923.27	8,807,547.27	6,845,864.00	4,043,056.00	10,888,920.00	23.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		11,383,369.00	2,530,817.00	13,914,186.00	8,825,630.00	351,667.00	9,177,297.00	-34.0%
8) Plant Services	8000-8999		9,427,030.00	4,082,279.00	13,509,309.00	11,503,081.00	11,545,216.00	23,048,297.00	70.6%
9) Other Outgo	9000-9999	Except 7600-7699	815,754.00	5,215,059.00	6,030,813.00	826,735.00	5,283,466.00	6,110,201.00	1.3%
10) TOTAL, EXPENDITURES			92,895,074.82	60,044,493.97	152,939,568.79	108,571,401.00	57,874,756.00	166,446,157.00	8.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			29,805,800.18	(1,646,073.86)	28,159,726.32	20,125,391.00	(18,528,996.00)	1,596,395.00	-94.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	300,000.00	0.00	300,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	4,880,629.00	900,000.00	5,780,629.00	4,970,462.00	900,000.00	5,870,462.00	1.6%
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	(17,963,409.00)	17,963,409.00	0.00	(19,529,038.00)	19,529,038.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,544,038.00)	17,063,409.00	(5,480,629.00)	(24,499,500.00)	18,629,038.00	(5,870,462.00)	7.1%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,261,762.18	15,417,335.14	22,679,097.32	(4,374,109.00)	100,042.00	(4,274,067.00)	-118.8%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,759,215.87	4,223,549.72	28,982,765.59	32,020,978.05	19,640,884.86	51,661,862.91	78.3%
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)			24,759,215.87	4,223,549.72	28,982,765.59	32,020,978.05	19,640,884.86	51,661,862.91	78.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,759,215.87	4,223,549.72	28,982,765.59	32,020,978.05	19,640,884.86	51,661,862.91	78.3%
2) Ending Balance, June 30 (E + F1e)			32,020,978.05	19,640,884.86	51,661,862.91	27,646,869.05	19,740,926.86	47,387,795.91	-8.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	35,000.00	0.00	35,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	19,640,884.86	19,640,884.86	0.00	19,740,926.86	19,740,926.86	0.5%
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	1,848,473.00	0.00	1,848,473.00	3,753,881.00	0.00	3,753,881.00	103.1%
S&C	0000	9780				1,229,221.00		1,229,221.00	
Site Saturday Incentive	0000	9780				269,044.00		269,044.00	
Site Carryover	0000	9780				350,208.00		350,208.00	
2021-22 Raise	0000	9780				1,905,408.00		1,905,408.00	
S&C	0000	9780	1,229,221.00		1,229,221.00				
Site Saturday Incentive	0000	9780	269,044.00		269,044.00				
Site Carryover	0000	9780	350,208.00		350,208.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,761,606.00	0.00	4,761,606.00	5,169,499.00	0.00	5,169,499.00	8.6%
Unassigned/Unappropriated Amount		9790	25,375,899.05	0.00	25,375,899.05	18,688,489.05	0.00	18,688,489.05	-26.4%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
3212	Elementary and Secondary School Relief II (ESSER II) Fund	6,872,155.09	6,744,143.09
3213		0.00	3,082,806.00
5640	Medi-Cal Billing Option	619,887.00	608,352.00
6300	Lottery: Instructional Materials	766,781.04	1,316,806.04
6500	Special Education	1,590,478.90	1,594,711.90
6512	Special Ed: Mental Health Services	119,785.51	119,785.51
6546	Mental Health-Related Services	798,952.00	771,700.00
7425	Expanded Learning Opportunities (ELO) Grant	6,272,304.00	2,961,353.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	778,470.00	725,564.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	542,968.23	1,053,507.23
9010	Other Restricted Local	1,279,103.09	762,198.09
Total, Restricted Balance		<u>19,640,884.86</u>	<u>19,740,926.86</u>

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***SPECIAL EDUCATION PASS-THROUGH FUND***

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,625,228.00	17,655,442.00	0.2%
3) Other State Revenue		8300-8599	52,636,444.00	49,846,539.00	-5.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			70,261,672.00	67,501,981.00	-3.9%
<b>B. EXPENDITURES</b>					
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	70,261,672.00	67,501,981.00	-3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			70,261,672.00	67,501,981.00	-3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>LCFF SOURCES</b>					
LCFF Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Pass-Through Revenues from Federal Sources		8287	17,625,228.00	17,655,442.00	0.2%
TOTAL, FEDERAL REVENUE			17,625,228.00	17,655,442.00	0.2%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	47,311,858.00	44,521,953.00	-5.9%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	5,324,586.00	5,324,586.00	0.0%
TOTAL, OTHER STATE REVENUE			52,636,444.00	49,846,539.00	-5.3%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			70,261,672.00	67,501,981.00	-3.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	22,949,814.00	22,980,028.00	0.1%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	47,311,858.00	44,521,953.00	-5.9%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			70,261,672.00	67,501,981.00	-3.9%
TOTAL, EXPENDITURES			70,261,672.00	67,501,981.00	-3.9%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	17,625,228.00	17,655,442.00	0.2%
3) Other State Revenue		8300-8599	52,636,444.00	49,846,539.00	-5.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			70,261,672.00	67,501,981.00	-3.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	70,261,672.00	67,501,981.00	-3.9%
10) TOTAL, EXPENDITURES			70,261,672.00	67,501,981.00	-3.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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%

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***ADULT EDUCATION FUND***

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	418,831.00	418,831.00	0.0%
3) Other State Revenue		8300-8599	3,497,915.00	3,590,384.00	2.6%
4) Other Local Revenue		8600-8799	409,914.00	587,520.00	43.3%
5) TOTAL, REVENUES			4,326,660.00	4,596,735.00	6.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,308,734.00	1,550,742.00	18.5%
2) Classified Salaries		2000-2999	808,747.00	811,364.00	0.3%
3) Employee Benefits		3000-3999	1,001,077.00	987,840.62	-1.3%
4) Books and Supplies		4000-4999	290,467.00	229,430.00	-21.0%
5) Services and Other Operating Expenditures		5000-5999	423,643.00	451,724.00	6.6%
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	172,797.00	141,461.00	-18.1%
9) TOTAL, EXPENDITURES			4,005,465.00	4,172,561.62	4.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			321,195.00	424,173.38	32.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			321,195.00	424,173.38	32.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,709,528.54	4,030,723.54	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,709,528.54	4,030,723.54	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,709,528.54	4,030,723.54	8.7%
2) Ending Balance, June 30 (E + F1e)			4,030,723.54	4,454,896.92	10.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,942,719.13	4,350,892.51	10.4%
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	88,004.41	104,004.41	18.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description			2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Resource Codes	Object Codes				
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	418,831.00	418,831.00	0.0%
TOTAL, FEDERAL REVENUE			418,831.00	418,831.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,497,915.00	3,550,384.00	1.5%
All Other State Revenue	All Other	8590	0.00	40,000.00	New
TOTAL, OTHER STATE REVENUE			3,497,915.00	3,590,384.00	2.6%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	16,047.00	16,053.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	370,352.00	536,352.00	44.8%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	23,515.00	35,115.00	49.3%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>409,914.00</b>	<b>587,520.00</b>	<b>43.3%</b>
<b>TOTAL, REVENUES</b>			<b>4,326,660.00</b>	<b>4,596,735.00</b>	<b>6.2%</b>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	668,441.00	818,373.00	22.4%
Certificated Pupil Support Salaries		1200	182,703.00	207,500.00	13.6%
Certificated Supervisors' and Administrators' Salaries		1300	424,590.00	489,869.00	15.4%
Other Certificated Salaries		1900	33,000.00	35,000.00	6.1%
TOTAL, CERTIFICATED SALARIES			1,308,734.00	1,550,742.00	18.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	161,864.00	188,599.00	16.5%
Classified Support Salaries		2200	187,752.00	221,450.00	17.9%
Classified Supervisors' and Administrators' Salaries		2300	118,894.00	117,000.00	-1.6%
Clerical, Technical and Office Salaries		2400	327,335.00	260,315.00	-20.5%
Other Classified Salaries		2900	12,902.00	24,000.00	86.0%
TOTAL, CLASSIFIED SALARIES			808,747.00	811,364.00	0.3%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	179,169.00	186,935.15	4.3%
PERS		3201-3202	192,097.00	220,308.00	14.7%
OASDI/Medicare/Alternative		3301-3302	110,544.00	116,522.95	5.4%
Health and Welfare Benefits		3401-3402	481,479.00	417,176.00	-13.4%
Unemployment Insurance		3501-3502	1,199.00	26,362.00	2098.7%
Workers' Compensation		3601-3602	24,919.00	9,689.52	-61.1%
OPEB, Allocated		3701-3702	3,985.00	4,422.00	11.0%
OPEB, Active Employees		3751-3752	4,535.00	4,375.00	-3.5%
Other Employee Benefits		3901-3902	3,150.00	2,050.00	-34.9%
TOTAL, EMPLOYEE BENEFITS			1,001,077.00	987,840.62	-1.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	40,000.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	192,983.00	167,430.00	-13.2%
Noncapitalized Equipment		4400	97,484.00	22,000.00	-77.4%
TOTAL, BOOKS AND SUPPLIES			290,467.00	229,430.00	-21.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,206.00	5,000.00	126.7%
Dues and Memberships		5300	1,249.00	3,000.00	140.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	103,665.00	132,624.00	27.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,616.00	10,000.00	51.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	378.00	3,100.00	720.1%
Professional/Consulting Services and Operating Expenditures		5800	297,552.00	283,000.00	-4.9%
Communications		5900	11,977.00	15,000.00	25.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			423,643.00	451,724.00	6.6%
<b>CAPITAL OUTLAY</b>					
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	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
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%
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%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	172,797.00	141,461.00	-18.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			172,797.00	141,461.00	-18.1%
TOTAL, EXPENDITURES			4,005,465.00	4,172,561.62	4.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANC NG SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	418,831.00	418,831.00	0.0%
3) Other State Revenue		8300-8599	3,497,915.00	3,590,384.00	2.6%
4) Other Local Revenue		8600-8799	409,914.00	587,520.00	43.3%
5) TOTAL, REVENUES			4,326,660.00	4,596,735.00	6.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,654,480.00	1,737,142.15	5.0%
2) Instruction - Related Services	2000-2999		1,516,289.00	1,538,681.95	1.5%
3) Pupil Services	3000-3999		258,476.00	281,186.00	8.8%
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		172,797.00	141,461.00	-18.1%
8) Plant Services	8000-8999		403,423.00	474,090.52	17.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,005,465.00	4,172,561.62	4.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			321,195.00	424,173.38	32.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			321,195.00	424,173.38	32.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,709,528.54	4,030,723.54	8.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,709,528.54	4,030,723.54	8.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,709,528.54	4,030,723.54	8.7%
2) Ending Balance, June 30 (E + F1e)			4,030,723.54	4,454,896.92	10.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,942,719.13	4,350,892.51	10.4%
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	88,004.41	104,004.41	18.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
5810	Other Restricted Federal	471,098.36	588,133.36
6371	CalWORKs for ROCP or Adult Education	716,430.00	716,430.00
6391	Adult Education Program	2,733,403.88	3,026,542.26
9010	Other Restricted Local	21,786.89	19,786.89
Total, Restricted Balance		3,942,719.13	4,350,892.51



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***CHILD DEVELOPMENT FUND***

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	258,360.00	256,360.00	-0.8%
3) Other State Revenue		8300-8599	1,761,433.00	1,668,758.00	-5.3%
4) Other Local Revenue		8600-8799	131,769.00	1,478,914.00	1022.4%
5) TOTAL, REVENUES			2,151,562.00	3,404,032.00	58.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	799,621.00	787,985.00	-1.5%
2) Classified Salaries		2000-2999	619,996.00	1,215,648.00	96.1%
3) Employee Benefits		3000-3999	618,314.00	658,689.00	6.5%
4) Books and Supplies		4000-4999	289,410.38	238,095.00	-17.7%
5) Services and Other Operating Expenditures		5000-5999	61,178.00	132,008.00	115.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	99,260.00	82,952.00	-16.4%
9) TOTAL, EXPENDITURES			2,487,779.38	3,115,377.00	25.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(336,217.38)	288,655.00	-185.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	107,823.00	57,924.00	-46.3%
b) Transfers Out		7600-7629	407,823.00	57,924.00	-85.8%
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			(300,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(636,217.38)	288,655.00	-145.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,041,229.07	405,011.69	-61.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,041,229.07	405,011.69	-61.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,041,229.07	405,011.69	-61.1%
2) Ending Balance, June 30 (E + F1e)			405,011.69	693,666.69	71.3%
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	405,011.69	693,666.69	71.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
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	258,360.00	256,360.00	-0.8%
TOTAL, FEDERAL REVENUE			258,360.00	256,360.00	-0.8%
<b>OTHER STATE REVENUE</b>					
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	1,761,433.00	1,668,758.00	-5.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,761,433.00	1,668,758.00	-5.3%
<b>OTHER LOCAL REVENUE</b>					
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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	34,741.00	34,741.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	97,028.00	1,444,173.00	1388.4%
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			131,769.00	1,478,914.00	1022.4%
TOTAL, REVENUES			2,151,562.00	3,404,032.00	58.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	641,391.00	712,341.00	11.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	158,230.00	75,644.00	-52.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			799,621.00	787,985.00	-1.5%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	105.00	105.00	0.0%
Classified Support Salaries		2200	67,872.00	50,938.00	-24.9%
Classified Supervisors' and Administrators' Salaries		2300	70,479.00	59,949.00	-14.9%
Clerical, Technical and Office Salaries		2400	111,206.00	113,604.00	2.2%
Other Classified Salaries		2900	370,334.00	991,052.00	167.6%
TOTAL, CLASSIFIED SALARIES			619,996.00	1,215,648.00	96.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	116,778.00	89,410.00	-23.4%
PERS		3201-3202	138,484.00	163,051.00	17.7%
OASDI/Medicare/Alternative		3301-3302	65,557.00	108,928.00	66.2%
Health and Welfare Benefits		3401-3402	277,939.00	260,468.00	-6.3%
Unemployment Insurance		3501-3502	721.00	23,364.00	3140.5%
Workers' Compensation		3601-3602	14,519.00	7,171.00	-50.6%
OPEB, Allocated		3701-3702	4,222.00	1,955.00	-53.7%
OPEB, Active Employees		3751-3752	94.00	4,342.00	4519.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			618,314.00	658,689.00	6.5%
<b>BOOKS AND SUPPLIES</b>					
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	235,110.38	221,580.00	-5.8%
Noncapitalized Equipment		4400	54,300.00	16,515.00	-69.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			289,410.38	238,095.00	-17.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,300.00	4,000.00	-7.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	11,500.00	11,500.00	0.0%
Operations and Housekeeping Services		5500	16,000.00	16,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,600.00	3,800.00	46.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	300.00	37,500.00	12400.0%
Professional/Consulting Services and Operating Expenditures		5800	25,108.00	52,108.00	107.5%
Communications		5900	1,370.00	7,100.00	418.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,178.00	132,008.00	115.8%
<b>CAPITAL OUTLAY</b>					
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	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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	99,260.00	82,952.00	-16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			99,260.00	82,952.00	-16.4%
<b>TOTAL, EXPENDITURES</b>			<b>2,487,779.38</b>	<b>3,115,377.00</b>	<b>25.2%</b>



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	107,823.00	57,924.00	-46.3%
(a) TOTAL, INTERFUND TRANSFERS IN			107,823.00	57,924.00	-46.3%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	407,823.00	57,924.00	-85.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			407,823.00	57,924.00	-85.8%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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 FINANC NG SOURCES/USES (a - b + c - d + e)			(300,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	258,360.00	256,360.00	-0.8%
3) Other State Revenue		8300-8599	1,761,433.00	1,668,758.00	-5.3%
4) Other Local Revenue		8600-8799	131,769.00	1,478,914.00	1022.4%
5) TOTAL, REVENUES			2,151,562.00	3,404,032.00	58.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,666,107.38	1,817,265.00	9.1%
2) Instruction - Related Services	2000-2999		283,232.00	130,114.00	-54.1%
3) Pupil Services	3000-3999		318,627.00	991,442.00	211.2%
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		99,260.00	82,952.00	-16.4%
8) Plant Services	8000-8999		120,553.00	93,604.00	-22.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,487,779.38	3,115,377.00	25.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(336,217.38)	288,655.00	-185.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	107,823.00	57,924.00	-46.3%
b) Transfers Out		7600-7629	407,823.00	57,924.00	-85.8%
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			(300,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(636,217.38)	288,655.00	-145.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,041,229.07	405,011.69	-61.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,041,229.07	405,011.69	-61.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,041,229.07	405,011.69	-61.1%
2) Ending Balance, June 30 (E + F1e)			405,011.69	693,666.69	71.3%
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	405,011.69	693,666.69	71.3%
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
6130	Child Development: Center-Based Reserve Account	250,096.12	250,096.12
9010	Other Restricted Local	154,915.57	443,570.57
Total, Restricted Balance		405,011.69	693,666.69

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***CAFETERIA SPECIAL REVENUE FUND***

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,870,146.00	4,603,000.00	-5.5%
3) Other State Revenue		8300-8599	247,720.00	300,000.00	21.1%
4) Other Local Revenue		8600-8799	57,600.00	763,800.00	1226.0%
5) TOTAL, REVENUES			5,175,466.00	5,666,800.00	9.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,250,678.00	2,323,000.00	3.2%
3) Employee Benefits		3000-3999	813,800.00	817,000.00	0.4%
4) Books and Supplies		4000-4999	1,528,886.00	2,406,080.00	57.4%
5) Services and Other Operating Expenditures		5000-5999	206,760.00	214,027.00	3.5%
6) Capital Outlay		6000-6999	80,000.00	0.00	-100.0%
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	197,667.00	235,020.00	18.9%
9) TOTAL, EXPENDITURES			5,077,791.00	5,995,127.00	18.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			97,675.00	(328,327.00)	-436.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	76,207.50	0.00	-100.0%
b) Transfers Out		7600-7629	76,207.50	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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			97,675.00	(328,327.00)	-436.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,555,147.98	5,652,822.98	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,555,147.98	5,652,822.98	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,555,147.98	5,652,822.98	1.8%
2) Ending Balance, June 30 (E + F1e)			5,652,822.98	5,324,495.98	-5.8%
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	5,652,822.98	5,324,495.98	-5.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,870,146.00	4,603,000.00	-5.5%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,870,146.00	4,603,000.00	-5.5%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	247,720.00	300,000.00	21.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			247,720.00	300,000.00	21.1%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	708,200.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,600.00	50,600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	7,000.00	5,000.00	-28.6%
TOTAL, OTHER LOCAL REVENUE			57,600.00	763,800.00	1226.0%
TOTAL, REVENUES			5,175,466.00	5,666,800.00	9.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,692,628.00	1,772,100.00	4.7%
Classified Supervisors' and Administrators' Salaries		2300	331,750.00	327,000.00	-1.4%
Clerical, Technical and Office Salaries		2400	226,300.00	223,900.00	-1.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,250,678.00	2,323,000.00	3.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	305,100.00	311,900.00	2.2%
OASDI/Medicare/Alternative		3301-3302	177,300.00	178,100.00	0.5%
Health and Welfare Benefits		3401-3402	294,500.00	284,200.00	-3.5%
Unemployment Insurance		3501-3502	1,700.00	1,500.00	-11.8%
Workers' Compensation		3601-3602	23,800.00	31,200.00	31.1%
OPEB, Allocated		3701-3702	2,700.00	2,900.00	7.4%
OPEB, Active Employees		3751-3752	4,400.00	3,800.00	-13.6%
Other Employee Benefits		3901-3902	4,300.00	3,400.00	-20.9%
TOTAL, EMPLOYEE BENEFITS			813,800.00	817,000.00	0.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	261,700.00	253,100.00	-3.3%
Noncapitalized Equipment		4400	29,900.00	52,500.00	75.6%
Food		4700	1,237,286.00	2,100,480.00	69.8%
TOTAL, BOOKS AND SUPPLIES			1,528,886.00	2,406,080.00	57.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,600.00	6,900.00	331.3%
Dues and Memberships		5300	1,210.00	1,200.00	-0.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	34,900.00	38,200.00	9.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	77,450.00	42,900.00	-44.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,600.00	(29,473.00)	-288.9%
Professional/Consulting Services and Operating Expenditures		5800	76,000.00	154,300.00	103.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			206,760.00	214,027.00	3.5%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	80,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			80,000.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	197,667.00	235,020.00	18.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			197,667.00	235,020.00	18.9%
TOTAL, EXPENDITURES			5,077,791.00	5,995,127.00	18.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	76,207.50	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			76,207.50	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	76,207.50	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			76,207.50	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANC NG SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,870,146.00	4,603,000.00	-5.5%
3) Other State Revenue		8300-8599	247,720.00	300,000.00	21.1%
4) Other Local Revenue		8600-8799	57,600.00	763,800.00	1226.0%
5) TOTAL, REVENUES			5,175,466.00	5,666,800.00	9.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,845,224.00	5,721,907.00	18.1%
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		197,667.00	235,020.00	18.9%
8) Plant Services	8000-8999		34,900.00	38,200.00	9.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,077,791.00	5,995,127.00	18.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			97,675.00	(328,327.00)	-436.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	76,207.50	0.00	-100.0%
b) Transfers Out		7600-7629	76,207.50	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			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			97,675.00	(328,327.00)	-436.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,555,147.98	5,652,822.98	1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,555,147.98	5,652,822.98	1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,555,147.98	5,652,822.98	1.8%
2) Ending Balance, June 30 (E + F1e)			5,652,822.98	5,324,495.98	-5.8%
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	5,652,822.98	5,324,495.98	-5.8%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,416,016.75	3,879,589.75
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	1,236,806.23	1,444,906.23
Total, Restricted Balance		5,652,822.98	5,324,495.98



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***SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY PROJECTS***

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,880,629.00	4,970,462.00	1.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,880,629.00	4,970,462.00	1.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,880,629.00	4,970,462.00	1.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	4,880,629.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	4,880,629.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,880,629.00	New
2) Ending Balance, June 30 (E + F1e)			4,880,629.00	9,851,091.00	101.8%
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	4,880,629.00	9,851,091.00	101.8%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,880,629.00	4,970,462.00	1.8%
(a) TOTAL, INTERFUND TRANSFERS IN			4,880,629.00	4,970,462.00	1.8%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANC NG SOURCES/USES (a - b + c - d + e)</b>			4,880,629.00	4,970,462.00	1.8%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,880,629.00	4,970,462.00	1.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,880,629.00	4,970,462.00	1.8%



Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,880,629.00	4,970,462.00	1.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	4,880,629.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	4,880,629.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,880,629.00	New
2) Ending Balance, June 30 (E + F1e)			4,880,629.00	9,851,091.00	101.8%
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	4,880,629.00	9,851,091.00	101.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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***BUILDING FUND***

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	60,000.00	30,000.00	-50.0%
5) TOTAL, REVENUES			60,000.00	30,000.00	-50.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	12,636.00	12,636.00	0.0%
3) Employee Benefits		3000-3999	6,127.00	6,797.00	10.9%
4) Books and Supplies		4000-4999	17,833.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	835,556.00	1,301,050.00	55.7%
6) Capital Outlay		6000-6999	1,132,728.00	3,800,000.00	235.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	477,369.00	467,551.00	-2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,482,249.00	5,588,034.00	125.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,422,249.00)	(5,558,034.00)	129.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,422,249.00)	(5,558,034.00)	129.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,865,837.94	11,443,588.94	-17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,865,837.94	11,443,588.94	-17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,865,837.94	11,443,588.94	-17.5%
2) Ending Balance, June 30 (E + F1e)			11,443,588.94	5,885,554.94	-48.6%
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	11,443,588.94	5,885,554.94	-48.6%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	60,000.00	30,000.00	-50.0%
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			60,000.00	30,000.00	-50.0%
TOTAL, REVENUES			60,000.00	30,000.00	-50.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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	12,636.00	12,636.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,636.00	12,636.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,616.00	2,906.00	11.1%
OASDI/Medicare/Alternative		3301-3302	966.00	966.00	0.0%
Health and Welfare Benefits		3401-3402	2,358.00	2,668.00	13.1%
Unemployment Insurance		3501-3502	6.00	155.00	2483.3%
Workers' Compensation		3601-3602	126.00	47.00	-62.7%
OPEB, Allocated		3701-3702	25.00	30.00	20.0%
OPEB, Active Employees		3751-3752	30.00	25.00	-16.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,127.00	6,797.00	10.9%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,885.00	0.00	-100.0%
Noncapitalized Equipment		4400	948.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			17,833.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	6,792.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	828,764.00	1,301,050.00	57.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			835,556.00	1,301,050.00	55.7%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	490,299.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	642,429.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	3,800,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,132,728.00	3,800,000.00	235.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	41,027.00	9,392.00	-77.1%
Other Debt Service - Principal		7439	436,342.00	458,159.00	5.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			477,369.00	467,551.00	-2.1%
TOTAL, EXPENDITURES			2,482,249.00	5,588,034.00	125.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	60,000.00	30,000.00	-50.0%
5) TOTAL, REVENUES			60,000.00	30,000.00	-50.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		2,004,880.00	5,120,483.00	155.4%
9) Other Outgo	9000-9999	Except 7600-7699	477,369.00	467,551.00	-2.1%
10) TOTAL, EXPENDITURES			2,482,249.00	5,588,034.00	125.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,422,249.00)	(5,558,034.00)	129.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,422,249.00)	(5,558,034.00)	129.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,865,837.94	11,443,588.94	-17.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,865,837.94	11,443,588.94	-17.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,865,837.94	11,443,588.94	-17.5%
2) Ending Balance, June 30 (E + F1e)			11,443,588.94	5,885,554.94	-48.6%
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	11,443,588.94	5,885,554.94	-48.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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***CAPITAL FACILITIES FUND***

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	333,000.00	308,000.00	-7.5%
5) TOTAL, REVENUES			333,000.00	308,000.00	-7.5%
<b>B. EXPENDITURES</b>					
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	123,000.00	New
6) Capital Outlay		6000-6999	1,362,369.00	410,000.00	-69.9%
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			1,362,369.00	533,000.00	-60.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,029,369.00)	(225,000.00)	-78.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,029,369.00)	(225,000.00)	-78.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,345,836.55	316,467.55	-76.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,345,836.55	316,467.55	-76.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,345,836.55	316,467.55	-76.5%
2) Ending Balance, June 30 (E + F1e)			316,467.55	91,467.55	-71.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	316,467.55	91,467.55	-71.1%
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	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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	325,000.00	300,000.00	-7.7%
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			333,000.00	308,000.00	-7.5%
TOTAL, REVENUES			333,000.00	308,000.00	-7.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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 SALAR ES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	123,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	123,000.00	New
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,362,369.00	410,000.00	-69.9%
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			1,362,369.00	410,000.00	-69.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			1,362,369.00	533,000.00	-60.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
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	333,000.00	308,000.00	-7.5%
5) TOTAL, REVENUES			333,000.00	308,000.00	-7.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,362,369.00	533,000.00	-60.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,362,369.00	533,000.00	-60.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,029,369.00)	(225,000.00)	-78.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,029,369.00)	(225,000.00)	-78.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,345,836.55	316,467.55	-76.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,345,836.55	316,467.55	-76.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,345,836.55	316,467.55	-76.5%
2) Ending Balance, June 30 (E + F1e)			316,467.55	91,467.55	-71.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	316,467.55	91,467.55	-71.1%
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	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
9010	Other Restricted Local	316,467.55	91,467.55
Total, Restricted Balance		316,467.55	91,467.55

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***SPECIAL RESERVE FUND for CAPITAL OUTLAY PROJECTS***

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	8,500.00	8,500.00	0.0%
5) TOTAL, REVENUES			8,500.00	8,500.00	0.0%
<b>B. EXPENDITURES</b>					
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	39,320.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	186,123.00	235,500.00	26.5%
6) Capital Outlay		6000-6999	676,087.00	785,000.00	16.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	223,167.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,124,697.00	1,020,500.00	-9.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,116,197.00)	(1,012,000.00)	-9.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	900,000.00	900,000.00	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			900,000.00	900,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(216,197.00)	(112,000.00)	-48.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,659,886.79	1,456,179.79	-45.3%
b) Audit Adjustments		9793	(987,510.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,672,376.79	1,456,179.79	-12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,672,376.79	1,456,179.79	-12.9%
2) Ending Balance, June 30 (E + F1e)			1,456,179.79	1,344,179.79	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	364,166.69	364,166.69	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	1,092,013.10	980,013.10	-10.3%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	8,500.00	8,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,500.00	8,500.00	0.0%
TOTAL, REVENUES			8,500.00	8,500.00	0.0%



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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 SALAR ES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	30,275.00	0.00	-100.0%
Noncapitalized Equipment		4400	9,045.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			39,320.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	20,846.00	0.00	-100.0%
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	165,277.00	235,500.00	42.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			186,123.00	235,500.00	26.5%
<b>CAPITAL OUTLAY</b>					
Land		6100	567,087.00	785,000.00	38.4%
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	109,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			676,087.00	785,000.00	16.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	86,508.00	0.00	-100.0%
Other Debt Service - Principal		7439	136,659.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			223,167.00	0.00	-100.0%
TOTAL, EXPENDITURES			1,124,697.00	1,020,500.00	-9.3%

Description Resource Codes Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>			
<b>INTERFUND TRANSFERS IN</b>			
From: General Fund/CSSF 8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In 8919	900,000.00	900,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	900,000.00	900,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>			
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			900,000.00	900,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	8,500.00	8,500.00	0.0%
5) TOTAL, REVENUES			8,500.00	8,500.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		901,530.00	1,020,500.00	13.2%
9) Other Outgo	9000-9999	Except 7600-7699	223,167.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,124,697.00	1,020,500.00	-9.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,116,197.00)	(1,012,000.00)	-9.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	900,000.00	900,000.00	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			900,000.00	900,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(216,197.00)	(112,000.00)	-48.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,659,886.79	1,456,179.79	-45.3%
b) Audit Adjustments		9793	(987,510.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,672,376.79	1,456,179.79	-12.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,672,376.79	1,456,179.79	-12.9%
2) Ending Balance, June 30 (E + F1e)			1,456,179.79	1,344,179.79	-7.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	364,166.69	364,166.69	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	1,092,013.10	980,013.10	-10.3%
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	364,166.69	364,166.69
Total, Restricted Balance		364,166.69	364,166.69

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***BOND INTEREST and REDEMPTION FUND***

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	13,245,684.00	13,245,684.00	0.0%
5) TOTAL, REVENUES			13,245,684.00	13,245,684.00	0.0%
<b>B. EXPENDITURES</b>					
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	15,021,738.00	15,021,738.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,021,738.00	15,021,738.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,776,054.00)	(1,776,054.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,776,054.00)	(1,776,054.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,739,662.00	7,963,608.00	-18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,739,662.00	7,963,608.00	-18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,739,662.00	7,963,608.00	-18.2%
2) Ending Balance, June 30 (E + F1e)			7,963,608.00	6,187,554.00	-22.3%
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	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	7,963,608.00	6,187,554.00	-22.3%
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
<b>G. ASSETS</b>					
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		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	12,858,822.00	12,858,822.00	0.0%
Unsecured Roll		8612	135,339.00	135,339.00	0.0%
Prior Years' Taxes		8613	92,901.00	92,901.00	0.0%
Supplemental Taxes		8614	122,220.00	122,220.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	36,402.00	36,402.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,245,684.00	13,245,684.00	0.0%
TOTAL, REVENUES			13,245,684.00	13,245,684.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	6,283,653.00	6,283,653.00	0.0%
Bond Interest and Other Service Charges		7434	8,738,085.00	8,738,085.00	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)			15,021,738.00	15,021,738.00	0.0%
TOTAL, EXPENDITURES			15,021,738.00	15,021,738.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	13,245,684.00	13,245,684.00	0.0%
5) TOTAL, REVENUES			13,245,684.00	13,245,684.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	15,021,738.00	15,021,738.00	0.0%
10) TOTAL, EXPENDITURES			15,021,738.00	15,021,738.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,776,054.00)	(1,776,054.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,776,054.00)	(1,776,054.00)	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,739,662.00	7,963,608.00	-18.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,739,662.00	7,963,608.00	-18.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,739,662.00	7,963,608.00	-18.2%
2) Ending Balance, June 30 (E + F1e)			7,963,608.00	6,187,554.00	-22.3%
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	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	7,963,608.00	6,187,554.00	-22.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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***SELF-INSURANCE FUND***

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Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
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	20,329,530.00	20,414,792.09	0.4%
5) TOTAL, REVENUES			20,329,530.00	20,414,792.09	0.4%
<b>B. EXPENSES</b>					
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 Expenses		5000-5999	20,419,850.00	20,419,850.00	0.0%
6) Depreciation and Amortization		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, EXPENSES			20,419,850.00	20,419,850.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(90,320.00)	(5,057.91)	-94.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(90,320.00)	(5,057.91)	-94.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,887,550.32	2,797,230.32	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,887,550.32	2,797,230.32	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,887,550.32	2,797,230.32	-3.1%
2) Ending Net Position, June 30 (E + F1e)			2,797,230.32	2,792,172.41	-0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,797,230.32	2,792,172.41	-0.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>G. ASSETS</b>					
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>I. LIABILITIES</b>					
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) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			0.00		



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
STRS On-Behalf Pension Contributions	7690	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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	34,257.00	28,000.00	-18.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	20,129,385.00	20,236,866.09	0.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	165,888.00	149,926.00	-9.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,329,530.00	20,414,792.09	0.4%
TOTAL, REVENUES			20,329,530.00	20,414,792.09	0.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	20,388,350.00	20,388,350.00	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	31,500.00	31,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			20,419,850.00	20,419,850.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			20,419,850.00	20,419,850.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	20,329,530.00	20,414,792.09	0.4%
5) TOTAL, REVENUES			20,329,530.00	20,414,792.09	0.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		20,419,850.00	20,419,850.00	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, EXPENSES			20,419,850.00	20,419,850.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(90,320.00)	(5,057.91)	-94.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(90,320.00)	(5,057.91)	-94.4%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,887,550.32	2,797,230.32	-3.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,887,550.32	2,797,230.32	-3.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,887,550.32	2,797,230.32	-3.1%
2) Ending Net Position, June 30 (E + F1e)			2,797,230.32	2,792,172.41	-0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,797,230.32	2,792,172.41	-0.2%

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***MULTIYEAR PROJECTIONS – GENERAL FUND***

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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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	125,823,071.00	-1.04%	124,509,162.00	1.23%	126,039,314.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,245,019.00	-0.19%	2,240,675.00	1.09%	2,265,013.00
4. Other Local Revenues	8600-8799	628,702.00	21.30%	762,639.00	0.00%	762,609.00
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	(19,529,038.00)	2.81%	(20,078,715.00)	3.06%	(20,694,041.47)
6. Total (Sum lines A1 thru A5c)		109,167,754.00	-1.59%	107,433,761.00	0.87%	108,372,894.53
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				50,462,923.00		51,044,398.00
b. Step & Column Adjustment				581,475.00		588,742.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,462,923.00	1.15%	51,044,398.00	1.15%	51,633,140.00
2. Classified Salaries						
a. Base Salaries				14,725,152.00		14,882,719.00
b. Step & Column Adjustment				157,567.00		159,537.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,725,152.00	1.07%	14,882,719.00	1.07%	15,042,256.00
3. Employee Benefits	3000-3999	27,515,859.00	7.49%	29,578,078.00	1.74%	30,092,035.00
4. Books and Supplies	4000-4999	3,287,748.00	0.00%	3,287,748.00	0.00%	3,287,748.00
5. Services and Other Operating Expenditures	5000-5999	12,326,023.00	0.73%	12,416,023.00	-0.72%	12,326,080.00
6. Capital Outlay	6000-6999	238,061.00	-0.45%	237,000.00	0.00%	237,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	826,735.00	-53.22%	386,735.00	0.00%	386,735.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(811,100.00)	1.22%	(820,970.00)	-1.22%	(810,974.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,970,462.00	-98.79%	60,000.00	0.00%	60,000.00
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)		113,541,863.00	-2.18%	111,071,731.00	1.06%	112,254,020.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(4,374,109.00)		(3,637,970.00)		(3,881,125.47)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		32,020,978.05		27,646,869.05		24,008,899.05
2. Ending Fund Balance (Sum lines C and D1)		27,646,869.05		24,008,899.05		20,127,773.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	35,000.00		35,000.00		35,000.00
b. Restricted	9740					
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	3,753,881.00		5,659,289.00		7,564,697.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,169,499.00		4,916,414.00		4,949,295.00
2. Unassigned/Unappropriated	9790	18,688,489.05		13,398,196.05		7,578,781.58
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		27,646,869.05		24,008,899.05		20,127,773.58

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,169,499.00		4,916,414.00		4,949,295.00
c. Unassigned/Unappropriated	9790	18,688,489.05		13,398,196.05		7,578,781.58
(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)		23,857,988.05		18,314,610.05		12,528,076.58
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	16,432,008.00	-60.42%	6,503,655.00	39.08%	9,044,977.00
3. Other State Revenues	8300-8599	18,576,592.00	0.05%	18,586,455.00	0.02%	18,590,638.00
4. Other Local Revenues	8600-8799	4,337,160.00	0.00%	4,337,160.00	0.00%	4,337,160.00
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	19,529,038.00	2.81%	20,078,715.00	3.06%	20,694,041.47
6. Total (Sum lines A1 thru A5c)		58,874,798.00	-15.91%	49,505,985.00	6.38%	52,666,816.47
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				15,731,256.00		15,910,158.00
b. Step & Column Adjustment				178,902.00		178,902.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(310,938.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,731,256.00	1.14%	15,910,158.00	-0.83%	15,778,122.00
2. Classified Salaries						
a. Base Salaries				8,613,800.00		8,710,123.00
b. Step & Column Adjustment				96,323.00		96,323.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(118,089.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,613,800.00	1.12%	8,710,123.00	-0.25%	8,688,357.00
3. Employee Benefits	3000-3999	15,318,991.00	4.93%	16,073,868.00	0.58%	16,167,565.00
4. Books and Supplies	4000-4999	1,365,031.00	0.00%	1,365,031.00	-0.26%	1,361,531.00
5. Services and Other Operating Expenditures	5000-5999	4,210,545.00	-0.14%	4,204,545.00	-0.30%	4,191,909.00
6. Capital Outlay	6000-6999	7,000,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,283,466.00	0.00%	5,283,466.00	0.00%	5,283,466.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	351,667.00	2.81%	361,537.00	-2.76%	351,541.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	900,000.00	0.00%	900,000.00	0.00%	900,000.00
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)		58,774,756.00	-10.15%	52,808,728.00	-0.16%	52,722,491.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		100,042.00		(3,302,743.00)		(55,674.53)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,640,884.86		19,740,926.86		16,438,183.86
2. Ending Fund Balance (Sum lines C and D1)		19,740,926.86		16,438,183.86		16,382,509.33
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	19,740,926.86		16,438,183.86		16,382,509.33
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)		19,740,926.86		16,438,183.86		16,382,509.33

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)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
Due to various Federal Stimulus funds expiring in the 2023-24 fiscal year.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	125,823,071.00	-1.04%	124,509,162.00	1.23%	126,039,314.00
2. Federal Revenues	8100-8299	16,432,008.00	-60.42%	6,503,655.00	39.08%	9,044,977.00
3. Other State Revenues	8300-8599	20,821,611.00	0.03%	20,827,130.00	0.14%	20,855,651.00
4. Other Local Revenues	8600-8799	4,965,862.00	2.70%	5,099,799.00	0.00%	5,099,769.00
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)		168,042,552.00	-6.61%	156,939,746.00	2.61%	161,039,711.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				66,194,179.00		66,954,556.00
b. Step & Column Adjustment				760,377.00		767,644.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(310,938.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,194,179.00	1.15%	66,954,556.00	0.68%	67,411,262.00
2. Classified Salaries						
a. Base Salaries				23,338,952.00		23,592,842.00
b. Step & Column Adjustment				253,890.00		255,860.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(118,089.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,338,952.00	1.09%	23,592,842.00	0.58%	23,730,613.00
3. Employee Benefits	3000-3999	42,834,850.00	6.58%	45,651,946.00	1.33%	46,259,600.00
4. Books and Supplies	4000-4999	4,652,779.00	0.00%	4,652,779.00	-0.08%	4,649,279.00
5. Services and Other Operating Expenditures	5000-5999	16,536,568.00	0.51%	16,620,568.00	-0.62%	16,517,989.00
6. Capital Outlay	6000-6999	7,238,061.00	-96.73%	237,000.00	0.00%	237,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,110,201.00	-7.20%	5,670,201.00	0.00%	5,670,201.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(459,433.00)	0.00%	(459,433.00)	0.00%	(459,433.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,870,462.00	-83.65%	960,000.00	0.00%	960,000.00
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)		172,316,619.00	-4.90%	163,880,459.00	0.67%	164,976,511.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(4,274,067.00)		(6,940,713.00)		(3,936,800.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		51,661,862.91		47,387,795.91		40,447,082.91
2. Ending Fund Balance (Sum lines C and D1)		47,387,795.91		40,447,082.91		36,510,282.91
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	35,000.00		35,000.00		35,000.00
b. Restricted	9740	19,740,926.86		16,438,183.86		16,382,509.33
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	3,753,881.00		5,659,289.00		7,564,697.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,169,499.00		4,916,414.00		4,949,295.00
2. Unassigned/Unappropriated	9790	18,688,489.05		13,398,196.05		7,578,781.58
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		47,387,795.91		40,447,082.91		36,510,282.91

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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,169,499.00		4,916,414.00		4,949,295.00
c. Unassigned/Unappropriated	9790	18,688,489.05		13,398,196.05		7,578,781.58
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)		23,857,988.05		18,314,610.05		12,528,076.58
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.85%		11.18%		7.59%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
East San Gabriel Valley SELPA						
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)		67,501,981.00		67,501,981.00		67,501,981.00
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)		10,786.86		10,586.86		10,386.86
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		172,316,619.00		163,880,459.00		164,976,511.00
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)		172,316,619.00		163,880,459.00		164,976,511.00
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)		5,169,498.57		4,916,413.77		4,949,295.33
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)		5,169,498.57		4,916,413.77		4,949,295.33
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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***SCHOOL DISTRICT CERTIFICATION***

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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: 519 East Badillo Street, Covina, Ca 91723  
Date: June 16, 2021

Place: 220 West Puente St., CA 91723  
Date: June 21, 2021  
Time: 06:00 PM

Adoption Date: June 28, 2021

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

Contact person for additional information on the budget reports:

Name: Manuel Correa

Telephone: 626-974-7000

Title: Chief Business Officer

E-mail: mcorrea@c-vusd.net

### 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?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			Jun 28, 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

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***AVERAGE DAILY ATTENDANCE***

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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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	11,185.08	11,185.08	11,185.08	10,786.86	10,786.86	11,185.08
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,185.08	11,185.08	11,185.08	10,786.86	10,786.86	11,185.08
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	37.12	37.12	37.12	37.00	37.00	37.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	37.12	37.12	37.12	37.00	37.00	37.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,222.20	11,222.20	11,222.20	10,823.86	10,823.86	11,222.08
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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***WORKERS' COMPENSATION CERTIFICATION***

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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:

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

Total liabilities actuarially determined:	\$ 2,515,541.00
Less: Amount of total liabilities reserved in budget:	\$ 2,515,541.00
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:

\_\_\_\_\_  
\_\_\_\_\_

(    ) 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 28, 2021

For additional information on this certification, please contact:

Name: Manuel Correa

Title: Chief Business Officer

Telephone: 626-974-7000

E-mail: mcorrea@c-vusd@llcsd.net

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***SPECIAL EDUCATION REVENUE ALLOCATIONS***

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Description	2020-21 Actual	2021-22 Budget	% Diff.
SELPA Name: East San Gabriel Valley (DX)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	54,829,310.00	56,476,551.00	3.00%
2. Local Special Education Property Taxes	4,587,890.00	4,587,890.00	0.00%
3. Applicable Excess ERAF	0.00	0.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	59,417,200.00	61,064,441.00	2.77%
B. Program Specialist/Regionalized Services Apportionment	1,568,008.00	1,631,512.00	4.05%
C. Program Specialist/Regionalized Services for NSS Apportionment	0.00	0.00	0.00%
D. Low Incidence Apportionment	1,662,485.00	1,662,485.00	0.00%
E. Out of Home Care Apportionment	4,681,594.00	4,786,485.00	2.24%
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	0.00	0.00	0.00%
G. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
Grand Total Apportionment, Taxes and Excess ERAF			
H. (Sum lines A.4 through G)	67,329,287.00	69,144,923.00	2.70%
I. Mental Health Apportionment	6,058,558.00	6,058,558.00	0.00%
J. Federal IDEA Local Assistance Grants - Preschool	0.00	0.00	0.00%
K. Federal IDEA - Section 619 Preschool	446,844.00	446,844.00	0.00%
L. Other Federal Discretionary Grants	20,095,179.00	20,009,363.00	-0.43%
M. Other Adjustments	174,553.00	150,000.00	-14.07%
N. Total SELPA Revenues (Sum lines H through M)	94,104,421.00	95,809,688.00	1.81%

Description	2020-21 Actual	2021-22 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Covina-Valley Unified (DX00)	13,288,513.00	13,357,947.00	0.52%
Azusa Unified (DX01)	7,806,774.00	7,749,593.00	-0.73%
Baldwin Park Unified (DX02)	12,591,924.00	12,833,471.00	1.92%
Bassett Unified (DX03)	3,190,284.00	3,241,812.00	1.62%
Bonita Unified (DX04)	10,563,958.00	10,756,358.00	1.82%
Charter Oak Unified (DX05)	4,584,774.00	4,687,850.00	2.25%
Claremont Unified (DX06)	6,500,234.00	6,705,852.00	3.16%
Glendora Unified (DX08)	7,343,524.00	7,165,395.00	-2.43%
Walnut Valley Unified (DX10)	11,427,726.00	11,759,226.00	2.90%
West Covina Unified (DX11)	7,728,621.00	7,948,062.00	2.84%
Options for Youth-San Bernardino (DXA05)	786,928.00	807,419.00	2.60%
iQ Academy California-Los Angeles (DXA06)	698,290.00	759,286.00	8.74%
California Virtual Academy @ Los Angeles (DXA07)	3,329,061.00	3,648,856.00	9.61%
Opportunities for Learning - Baldwin Park (DXA1)	3,283,300.00	3,368,793.00	2.60%
San Jose Charter Academy (DXA3)	980,510.00	1,019,768.00	4.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N )	94,104,421.00	95,809,688.00	1.81%
Preparer Name: <u>Michelle Dela Cruz</u> Title: <u>Financial Operations Analyst</u> Phone: <u>626-966-1679</u>			



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## ***CRITERIA AND STANDARDS REVIEW***

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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	11,398	11,426		
Charter School				
<b>Total ADA</b>	<b>11,398</b>	<b>11,426</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	11,249	11,273		
Charter School				
<b>Total ADA</b>	<b>11,249</b>	<b>11,273</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	11,187	11,185		
Charter School		0		
<b>Total ADA</b>	<b>11,187</b>	<b>11,185</b>	<b>0.0%</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	11,185			
Charter School	0			
<b>Total ADA</b>	<b>11,185</b>			

### 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)

N/A - Standard 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)

N/A - Standard 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	11,676	11,713		
Charter School				
<b>Total Enrollment</b>	<b>11,676</b>	<b>11,713</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	11,433	11,660		
Charter School				
<b>Total Enrollment</b>	<b>11,433</b>	<b>11,660</b>	<b>N/A</b>	<b>Met</b>
First Prior Year (2020-21)				
District Regular	11,417	11,331		
Charter School				
<b>Total Enrollment</b>	<b>11,417</b>	<b>11,331</b>	<b>0.8%</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	11,117			
Charter School				
<b>Total Enrollment</b>	<b>11,117</b>			

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

N/A - Standard Met

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

**Explanation:**  
(required if NOT met)

N/A - Standard 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	11,278	11,713	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>11,278</b>	<b>11,713</b>	<b>96.3%</b>
Second Prior Year (2019-20)			
District Regular	11,185	11,660	
Charter School			
<b>Total ADA/Enrollment</b>	<b>11,185</b>	<b>11,660</b>	<b>95.9%</b>
First Prior Year (2020-21)			
District Regular	11,185	11,331	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>11,185</b>	<b>11,331</b>	<b>98.7%</b>
Historical Average Ratio:			97.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.5%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	10,787	11,117		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>10,787</b>	<b>11,117</b>	<b>97.0%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	10,587	10,917		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>10,587</b>	<b>10,917</b>	<b>97.0%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	10,387	10,717		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>10,387</b>	<b>10,717</b>	<b>96.9%</b>	<b>Met</b>

**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)

N/A - Standard 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)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup> 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)	11,222.20	11,222.08	10,823.86	10,623.86
b. Prior Year ADA (Funded)		11,222.20	11,222.08	10,823.86
c. Difference (Step 1a minus Step 1b)		(0.12)	(398.22)	(200.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-3.55%	-1.85%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)	0.00		0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	0.00%	0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)	0.00%	-3.55%	-1.85%	
LCFF Revenue Standard (Step 3, plus/minus 1%):	-1.00% to 1.00%	-4.55% to -2.55%	-2.85% to -.85%	

**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)	27,399,347.00	27,399,347.00	27,399,347.00	27,399,347.00
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)	120,170,647.00	125,823,071.00	124,509,162.00	126,039,314.00
District's Projected Change in LCFF Revenue:		4.70%	-1.04%	1.23%
LCFF Revenue Standard:		-1.00% to 1.00%	-4.55% to -2.55%	-2.85% to -.85%
Status:		Not Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

For the 2021-22 Budget Year the State is projecting a 5.07% COLA to be applied to LCFF funding. For the 2022-23 fiscal year the State is projecting a 2.48% COLA to be applied, however, the District is projecting a loss of 200 students. For the 2023-24 fiscal year the State is projecting a 3.11% COLA to be applied to LCFF funding.

**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)	93,239,145.77	108,321,534.49	86.1%
Second Prior Year (2019-20)	91,253,782.34	105,526,182.47	86.5%
First Prior Year (2020-21)	88,790,287.00	92,895,074.82	95.6%
	Historical Average Ratio:		89.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (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%
	<b>86.4% to 92.4%</b>	<b>86.4% to 92.4%</b>	<b>86.4% to 92.4%</b>

**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)	92,703,934.00	108,571,401.00	85.4%	Not Met
1st Subsequent Year (2022-23)	95,505,195.00	111,011,731.00	86.0%	Not Met
2nd Subsequent Year (2023-24)	96,767,431.00	112,194,020.00	86.3%	Not 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 NOT MET** - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**  
(required if NOT met)

The Historical average of the District is approximately 86% other than the prior year (2020-21). The current budget year and subsequent two years meet the historical standard.



**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):	0.00%	-3.55%	-1.85%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-10.00% to 10.00%</b>	<b>-13.55% to 6.45%</b>	<b>-11.85% to 8.15%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-8.55% to 1.45%	-6.85% to 3.15%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2020-21)	25,738,170.00		
Budget Year (2021-22)	16,432,008.00	-36.16%	Yes
1st Subsequent Year (2022-23)	6,503,655.00	-60.42%	Yes
2nd Subsequent Year (2023-24)	9,044,977.00	39.08%	Yes

**Explanation:**  
(required if Yes)

For the 2020-21 and 2021-22 fiscal years the District received various one-time federal stimulus funding for the COVID-19 response. These funds are one-time and expire.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2020-21)	30,359,861.00		
Budget Year (2021-22)	20,821,611.00	-31.42%	Yes
1st Subsequent Year (2022-23)	20,827,130.00	0.03%	No
2nd Subsequent Year (2023-24)	20,855,651.00	0.14%	No

**Explanation:**  
(required if Yes)

For the 2020-21 the District received various one-time state stimulus funding for the COVID-19 response. These funds are one-time and expire.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2020-21)	4,860,617.11		
Budget Year (2021-22)	4,965,862.00	2.17%	No
1st Subsequent Year (2022-23)	5,099,799.00	2.70%	Yes
2nd Subsequent Year (2023-24)	5,099,769.00	0.00%	No

**Explanation:**  
(required if Yes)

Increase in the 2022-23 fiscal year is mainly attributable to the District projecting to receive interest revenue at the same levels as before the Cash Deferrals came into effect.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2020-21)	6,159,210.97		
Budget Year (2021-22)	4,652,779.00	-24.46%	Yes
1st Subsequent Year (2022-23)	4,652,779.00	0.00%	No
2nd Subsequent Year (2023-24)	4,649,279.00	-0.08%	No

**Explanation:**  
(required if Yes)

The District received one time funding for the COVID-19 response, the District was required to purchase various materials to aid in the health and safety of it's students and staff.

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

First Prior Year (2020-21)	14,432,519.82		
Budget Year (2021-22)	16,536,568.00	14.58%	Yes
1st Subsequent Year (2022-23)	16,620,568.00	0.51%	No
2nd Subsequent Year (2023-24)	16,517,989.00	-0.62%	No

**Explanation:**  
(required if Yes)

The District suspended various contracts and services in the 2020-21 fiscal year due to school's being in a distance learning module (i.e. less transportation costs). The District is projecting services to increase to pre-pandemic levels for the budget year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2020-21)	60,958,648.11		
Budget Year (2021-22)	42,219,481.00	-30.74%	Not Met
1st Subsequent Year (2022-23)	32,430,584.00	-23.19%	Not Met
2nd Subsequent Year (2023-24)	35,000,397.00	7.92%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2020-21)	20,591,730.79		
Budget Year (2021-22)	21,189,347.00	2.90%	Met
1st Subsequent Year (2022-23)	21,273,347.00	0.40%	Met
2nd Subsequent Year (2023-24)	21,167,268.00	-0.50%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

For the 2020-21 and 2021-22 fiscal years the District received various one-time federal stimulus funding for the COVID-19 response. These funds are one-time and expire.

**Explanation:**

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

For the 2020-21 the District received various one-time state stimulus funding for the COVID-19 response. These funds are one-time and expire.

**Explanation:**

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

Increase in the 2022-23 fiscal year is mainly attributable to the District projecting to receive interest revenue at the same levels as before the Cash Deferrals came into effect.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**

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

**Explanation:**

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

**7. CRITERION: Facilities Maintenance**

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

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

**NOTE:** EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. 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?

Yes

- 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)

67,501,981.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)

167,252,385.00

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required  
Minimum Contribution  
(Line 2c times 3%)

Budgeted Contribution<sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

167,252,385.00

5,017,571.55

5,017,572.00

Met

<sup>1</sup> 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)])  
☐ Other (explanation must be provided)

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

N/A - Standard Met

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	4,594,581.37	4,630,163.59	4,761,606.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	16,360,535.38	17,852,701.84	25,375,899.05
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(439,597.91)	0.00
e. Available Reserves (Lines 1a through 1d)	20,955,116.75	22,043,267.52	30,137,505.05
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	153,152,712.25	154,338,786.45	158,720,197.79
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	63,533,097.55	43,005,917.20	70,261,672.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	216,685,809.80	197,344,703.65	228,981,869.79
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	9.7%	11.2%	13.2%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.2%</b>	<b>3.7%</b>	<b>4.4%</b>

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

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

**8B. Calculating the District's Deficit Spending Percentages**

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	(172,501.00)	108,345,313.08	0.2%	Met
Second Prior Year (2019-20)	1,709,203.95	105,587,008.27	N/A	Met
First Prior Year (2020-21)	7,261,762.18	97,775,703.82	N/A	Met
Budget Year (2021-22) (Information only)	(4,374,109.00)	113,541,863.00		

**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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (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)	23,429,397.00	23,230,295.11	0.8%	Met
Second Prior Year (2019-20)	22,206,471.00	23,050,011.92	N/A	Met
First Prior Year (2020-21)	22,456,360.00	24,759,215.87	N/A	Met
Budget Year (2021-22) (Information only)	32,020,978.05			

<sup>2</sup> 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)

N/A - Standard Met

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.)	10,787	10,587	10,387
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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:

Yes

- Enter the name(s) of the SELPA(s): East San Gabriel Valley SELPA

- 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)
67,501,981.00	67,501,981.00	67,501,981.00

**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)	172,316,619.00	163,880,459.00	164,976,511.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	172,316,619.00	163,880,459.00	164,976,511.00
4. Reserve Standard Percentage Level 3%	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,169,498.57	4,916,413.77	4,949,295.33
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>5,169,498.57</b>	<b>4,916,413.77</b>	<b>4,949,295.33</b>

### 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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,169,499.00	4,916,414.00	4,949,295.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	18,688,489.05	13,398,196.05	7,578,781.58
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)	23,857,988.05	18,314,610.05	12,528,076.58
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.85%	11.18%	7.59%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,169,498.57</b>	<b>4,916,413.77</b>	<b>4,949,295.33</b>
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)

N/A - Standard Met

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**SUPPLEMENTAL INFORMATION**

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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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2020-21)	(17,963,409.00)			
Budget Year (2021-22)	(19,529,038.00)	1,565,629.00	8.7%	Met
1st Subsequent Year (2022-23)	(20,078,715.00)	549,677.00	2.8%	Met
2nd Subsequent Year (2023-24)	(20,694,041.00)	615,326.00	3.1%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2020-21)	300,000.00			
Budget Year (2021-22)	0.00	(300,000.00)	-100.0%	Not 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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2020-21)	5,780,629.00			
Budget Year (2021-22)	5,870,462.00	89,833.00	1.6%	Met
1st Subsequent Year (2022-23)	960,000.00	(4,910,462.00)	-83.6%	Not Met
2nd Subsequent Year (2023-24)	960,000.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?			<span style="border: 1px solid black; padding: 2px;">No</span>	

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

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

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

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

**Explanation:**  
(required if NOT met)

N/A - Standard Met

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

**Explanation:**  
(required if NOT met)

In the 2020-21 fiscal year the District is projecting a one-time transfer from the Child Development fund to the General Fund

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

**Explanation:**  
(required if NOT met)

--

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

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	6	General Fund	General Fund	2,235,825
Certificates of Participation	N/A			
General Obligation Bonds	32	Bond Interest / Redemption	Bond Interest/Redemption	215,848,000
Supp Early Retirement Program	5	General Fund	General Fund	124,500
State School Building Loans	N/A			
Compensated Absences	N/A	General Fund	General Fund	1,706,000

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

QZAB	2	Building Fund	Building Fund	1,791,123
Workers' Comp Claims Liability	N/A	Self-Insurance Fund	Self-Insurance Fund	2,523,910
<b>TOTAL:</b>				<b>224,229,358</b>

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	605,277	605,277	386,734	386,734
Certificates of Participation				
General Obligation Bonds	14,532,938	14,508,526	14,578,213	14,578,213
Supp Early Retirement Program	63,000	44,500	31,000	24,500
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
QZAB	433,475	450,098	467,551	485,869
Workers' Comp Claims Liability	606,429	606,429	606,429	606,429
<b>Total Annual Payments:</b>	<b>16,241,119</b>	<b>16,214,830</b>	<b>16,069,927</b>	<b>16,081,745</b>
<b>Has total annual payment increased over prior year (2020-21)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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**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

334,584

0

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

13,237,638.00

0.00

13,237,638.00

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)

343,928.00	343,928.00	343,928.00
421,957.00	421,957.00	421,957.00
368,041.00	368,041.00	368,041.00
72	72	72

## 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)

Yes

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

2,535,496.00

0.00

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)
953,342.00	953,342.00	953,342.00
953,342.00	953,342.00	953,342.00

**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	577.4	561.2	561.2	561.2

**Certificated (Non-management) Salary and Benefit Negotiations**

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

No

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

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

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

The 2021-22 negotiations remain unsettled at the time of proposed budget development.

**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

626,155

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)

**Certificated (Non-management) Prior Year Settlements**

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

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

If Yes, explain the nature of the new costs:


--

**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

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

**Certificated (Non-management) - Other**

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




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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	504.5	530.7	530.7	530.7

**Classified (Non-management) Salary and Benefit Negotiations**

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

No

If Yes, and the corresponding public disclosure documents  
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents  
have not been filed with the COE, complete questions 2-5.

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

The 2021-22 negotiations remain unsettled at the time of proposed budget development.

**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

278,562

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**

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

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

**Classified (Non-management) Prior Year Settlements**

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


--

**Classified (Non-management) Step and Column Adjustments**

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

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

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

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

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

**Classified (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	120.5	114.0	114.0	114.0

**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.

The 2021-22 negotiations remain unsettled at the time of proposed budget development.

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

163,982

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**

- 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)

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

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

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

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

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

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

**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 28, 2021

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Yes

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

**Comments:**  
(optional)

## End of School District Budget Criteria and Standards Review