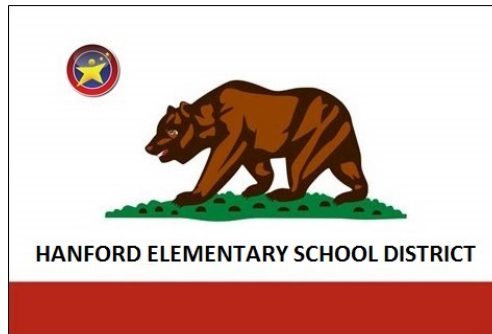


**Hanford Elementary School District  
2021-2022 Budget**

**Public Hearing  
June 9, 2021**

**Adoption  
June 23, 2021**



Hanford Elementary School District  
714 N White Street Hanford, CA 93230  
[www.hanfordesd.org](http://www.hanfordesd.org)  
**(559) 585-3600 Fax: (559) 584-7833**

### Board of Trustees

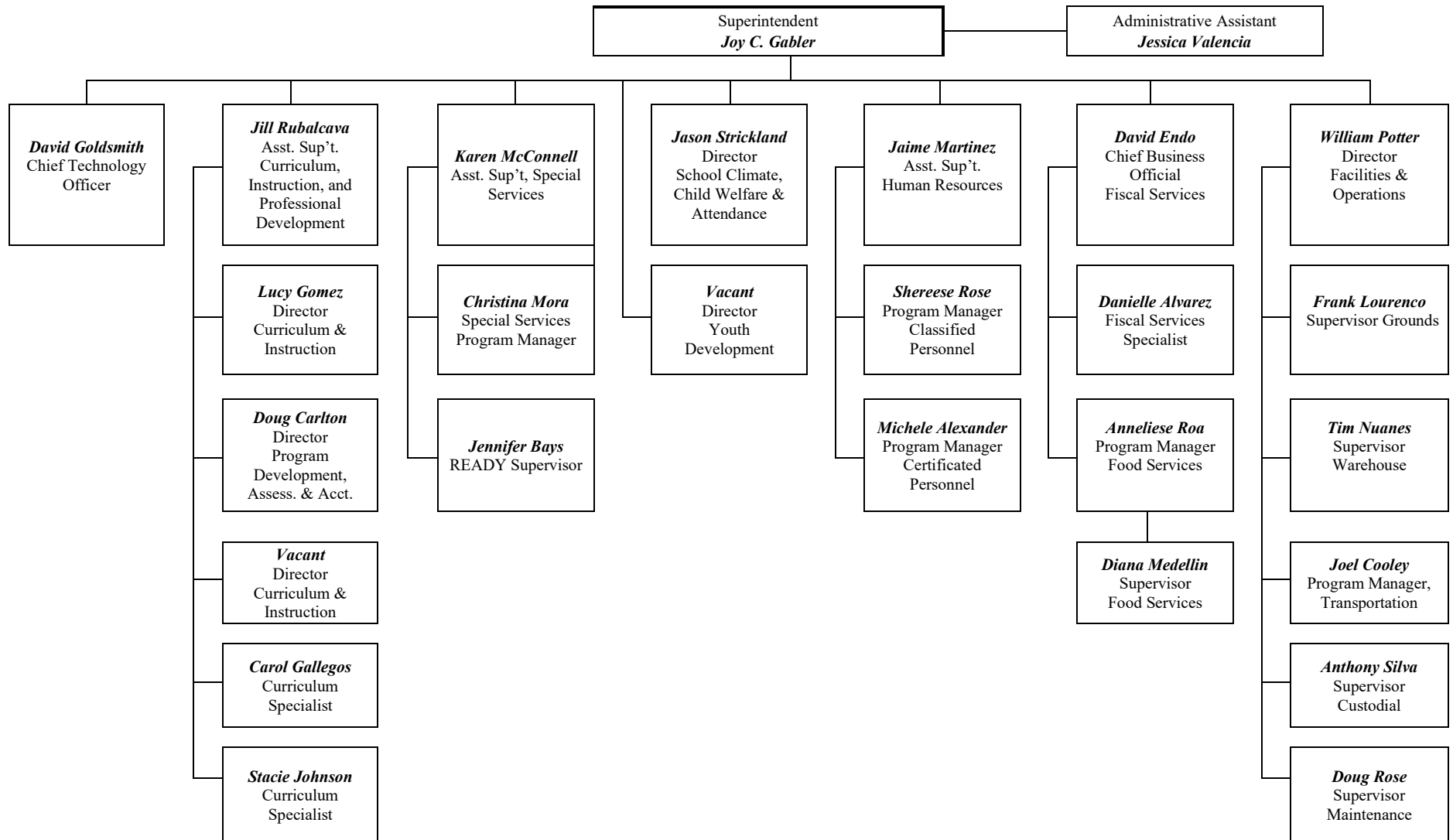
Robert Garcia, President  
Tim Revious, Vice President  
Lupe Hernandez, Clerk  
Greg Strickland  
Jeff Garner

The Board of Trustees meets the 2<sup>nd</sup> and 4<sup>th</sup> Wednesday of every month in the District board room.

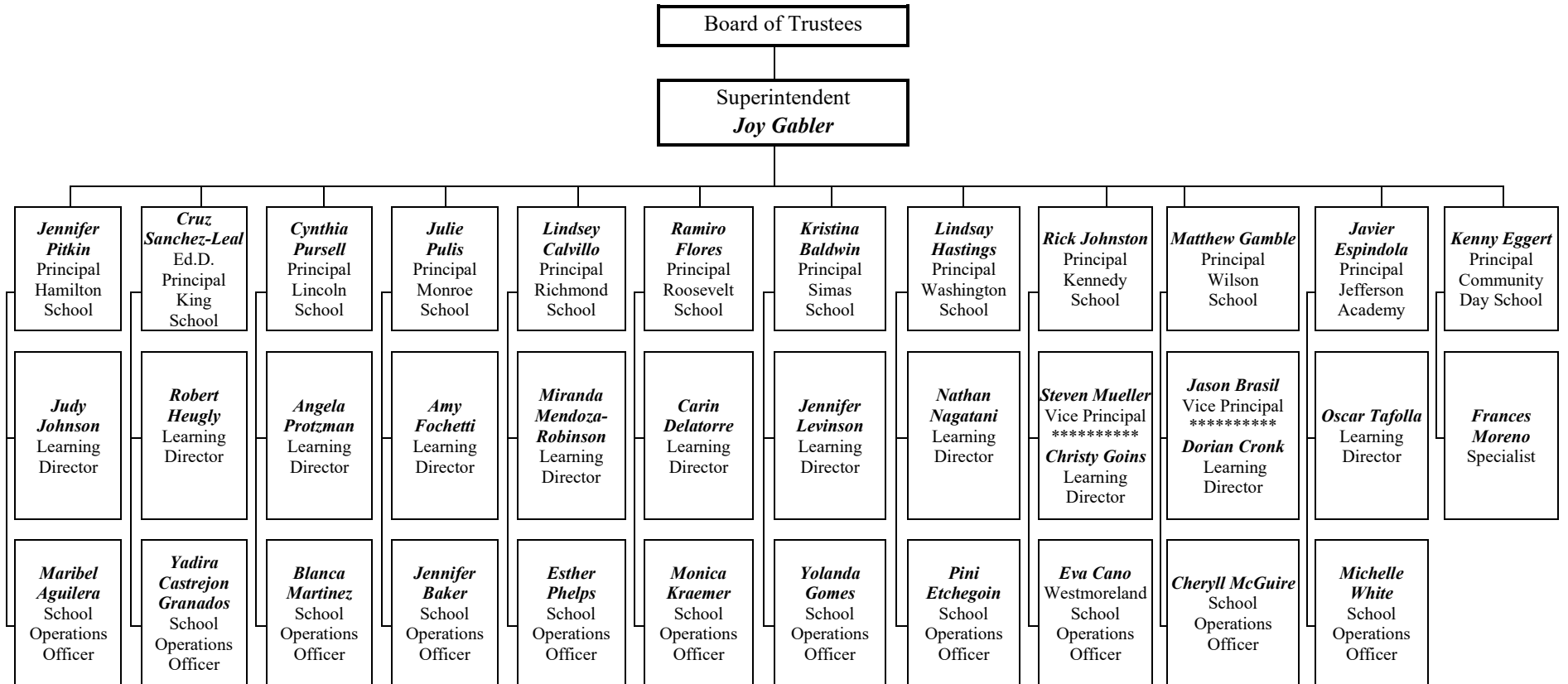
## District Administration

Joy Gabler, Superintendent  
David Endo, Chief Business Official  
Jill Rubalcava, Assistant Superintendent of Curriculum  
Karen McConnell, Assistant Superintendent of Special Services  
Jaime Martinez, Assistant Superintendent of Human Resources  
William Potter, Director of Facilities and Operations  
David Goldsmith, Director of Information Systems  
Jason Strickland, Director of Child Welfare & Attendance

# Hanford Elementary School District Organizational Chart 2021-2022



# Hanford Elementary School Administration Organizational Chart 2021-2022







## BOARD GOALS

### *“Promoting Excellence”*

Students will receive a broad educational program that includes English language arts, mathematics, science, history, visual and performing arts, and physical education.

All students will make progress toward proficiency on the state adopted standards, and that progress will be measured and shared with students, parents, teachers, and administrators.

The District will hire, support, and retain qualified teachers, support staff, and administrators.

Students will attend a safe, well maintained school and will have access to standards aligned materials.

Communication between schools and home will be regular and meaningful.



## BUDGET BASICS

The Hanford Elementary School District Budget is the financial expression of all the educational programs. The budget is an estimate of proposed revenues and expenditures for a stated period of time and for specified purposes.

The development of this budget involves input from the Board and the staff through a variety of meetings and communications.

The 2021-2022 District Budget consists of ten different funds.

### **District Funds**

General Fund

Cafeteria Fund

Deferred Maintenance\*

Pupil Transportation Equipment Fund\*

Special Reserve Fund for Other Post-Employment Benefits\*

Building Fund (Bond Funds – Series C)\*

Capital Facilities Fund\*

School Facility Fund\*

Special Reserve Capital Outlay Fund\*

Self-Insurance Fund\*

\*See page 31 for details



## BUDGET DEVELOPMENT

The budget is developed utilizing the best and most current information available from state, county, and local sources. It is a working document and is used to monitor budgets for accountability. The approved budget adopted by the Board reflects the proposed spending plan based on current information and assumptions as shown below. As these conditions change, budget revisions will be presented to the Board for action at minimum after the 1<sup>st</sup> and 2<sup>nd</sup> Interim Reports.

Assumptions for the 2021-2022 General Fund Budget

Description	Total
Estimated Average Daily Attendance (includes resident KCOE ADA)	5,824.27
Base Grant Amount (TK-3 and includes COLA Adjustment)	\$8,092
Base Grant Amount (4-6 and includes COLA Adjustment)	\$8,214
Base Grant Amount (7-8 and includes COLA Adjustment)	\$8,458
Deficit	0.00%
COLA Adjustment	5.07%
Estimated General Fund Beginning Balance	\$28,879,215

Employer Benefit Rates

Description	Total
State Teachers Retirement System	16.92%
Public Employees Retirement System	22.91%
Social Security	6.20%
Medicare	1.45%
State Unemployment Insurance	1.23%
Worker's Compensation	1.72%



## GENERAL FUND

The Hanford Elementary School District budget consists of several funding sources, both unrestricted and restricted funds. The main funding source to the General Fund is the State Local Control Funding Formula (LCFF) funding and local tax dollars. The General Fund is broken into several funding resources as follows:

<b>Resource</b>	<b>Description</b>
0000	General Purpose (LCFF/Taxes)
0033	Matching Grants
0097	Safety Credits
0332	LCFF, Supplemental/Concentration
1100	Lottery
1400	Education Protection Account
3010*	Title I
3150*	School-wide Programs
3182*	School Improvement
3210*	Elementary & Secondary School Emergency Relief
3212*	Elementary & Secondary School Emergency Relief II
3215*	Governor's Emergency Education Relief
3310*	Special Education – Federal
3311*	Special Education – Federal (Private Schools)
3327*	Special Education – Federal Mental Health
4035*	Title II Teacher Quality
4127*	Title IV
4203*	Title III, Limited English Proficiency
5640*	Medi-Cal
6010*	Healthy Start-ASES
6300*	Lottery: Restricted Instructional Materials
6500*	Special Education
6512*	Special Education – Mental Health
6546*	Mental Health Related Services
7311*	Classified School Employees Profession Development
7388*	COVID-19 LEA Response Funds
7415*	Classified Summer Assistance.
7420*	State Learning Loss Mitigation Grant
7422*	In Person Instruction Grant
7425/7426*	Expanded Learning Opportunities Grant
7690*	STRS On-Behalf Pension Contributions
8150*	Routine Restricted Maintenance

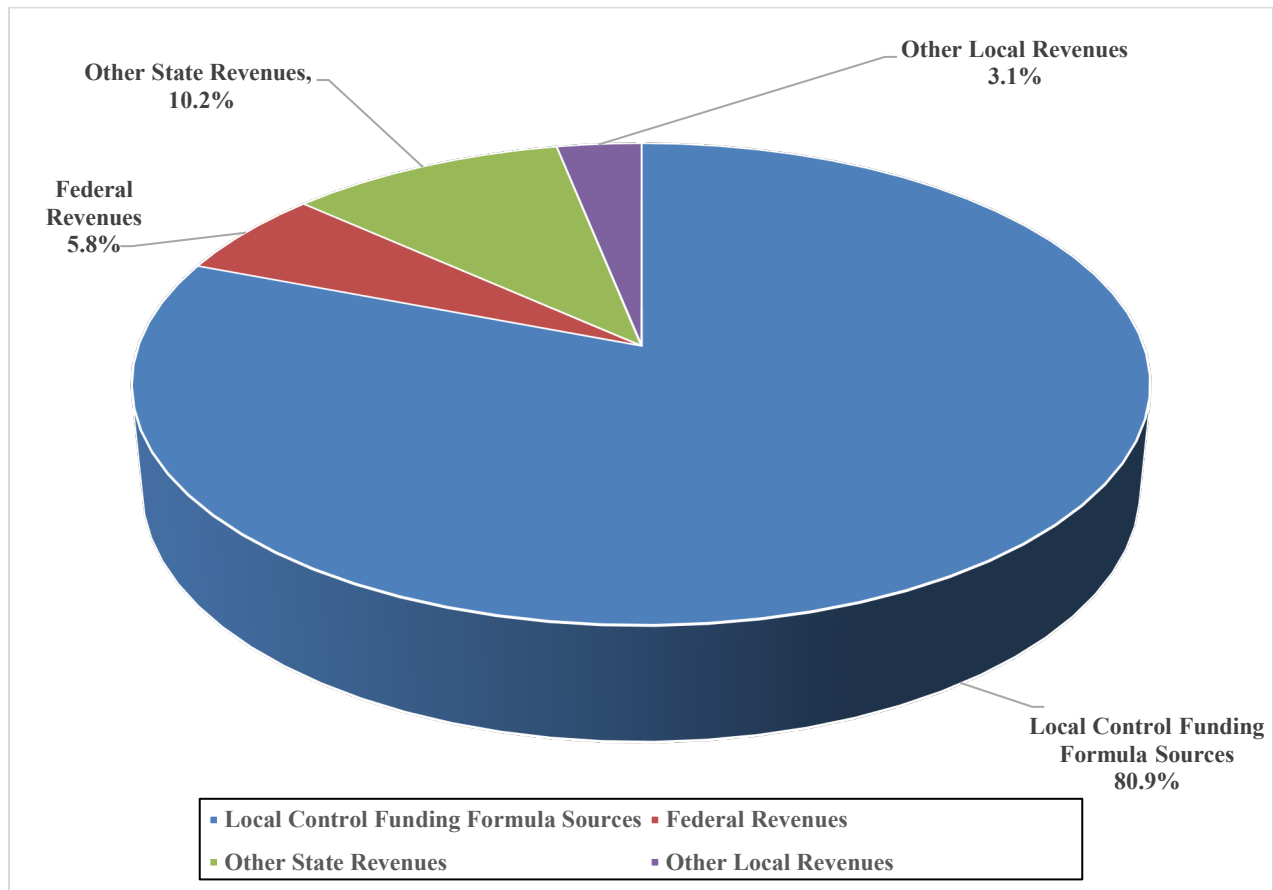
9010*	Other Local
9029*	Other Local (SJVAPCD grant)
9049*	HESD Educational Foundation Grants
9053*	Solar Grant
9062*	Community Development Funds
9064*	Medi-Cal Billing Option

\*Restricted Funds may be used only for the stated purposes of the program for which they have been funded.

# GENERAL FUND REVENUES

## 2021-2022

LCFF Sources	\$66,270,770
Federal Revenues	\$4,758,476
State Revenues	\$8,365,698
Local Revenues	\$2,563,473
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$81,958,417</b>



# Major Components of General Fund Revenues

- Local Control Funding Formula Sources

○ State Aid	\$ 52,526,498
○ Education Protection Account	\$ 11,104,496
○ Property Taxes	\$ 2,939,776
○ Deferred Maintenance Transfer	(\$ 300,000)

- Federal Revenues

○ Title I	\$ 3,328,159
○ Title II	\$ 503,118
○ Title III	\$ 287,069
○ Title IV	\$ 170,787
○ Special Education	\$ 225,825

- Other State Revenues

○ Unrestricted Lottery	\$ 861,000
○ Restricted Lottery	\$ 300,000
○ Mandated Cost Reimbursements	\$ 185,000
○ Healthy Start - ASES	\$ 1,198,530
○ Mental Health Related Services	\$ 272,645
○ In Person Instruction Grant	\$ 2,019,538
○ STRS on behalf Pension Contribution	\$ 3,283,247

- Local Revenue

○ Special Education	\$ 1,949,123
---------------------	--------------

# PROJECTING the General Fund Budget

## Unrestricted REVENUES

### Average Daily Attendance (ADA)

The Local Control Funding Formula dollars the District receives each year is based on the average daily attendance at the second principal reporting period (P-2). P-2 is calculated using actual attendance through the last register month ending on or before April 15<sup>th</sup>. Revenue received is based only on the actual attendance (days pupils are present).

The programs generating ADA in the General Fund are regular elementary school, community day school, home & hospital, and special education.

Because the budget building process starts in March for the next fiscal year, the projected Local Control Funding Formula (LCFF) is based on the current year's projected P-2 ADA. Before the budget is adopted however, the actual P-2 figure will have been completed and adjustments can be made if necessary. Also, as enrollment increases many fixed costs increase as well (such as utilities and transportation) which may necessitate consideration to building ADA growth into the budget. By analyzing current enrollment data, attrition rates between grades, and the size of the incoming kindergarten class ADA can be projected.

### Funded Average Daily Attendance (ADA) – 5 Year Recap

Fiscal Year	General Fund	Charter Fund	District Total
2021/2022 est.	5824.27	0.00	5824.27
2020/2021*	5824.27	0.00	5824.27
2019/2020	5824.27	0.00	5824.27
2018/2019	5434.90	499.86	5934.76
2017/2018	5428.06	453.97	5882.03

\*2020/2021 Average Daily Attendance was not collected due to the COVID-19 pandemic and school districts were funded at 2019/2020 levels.



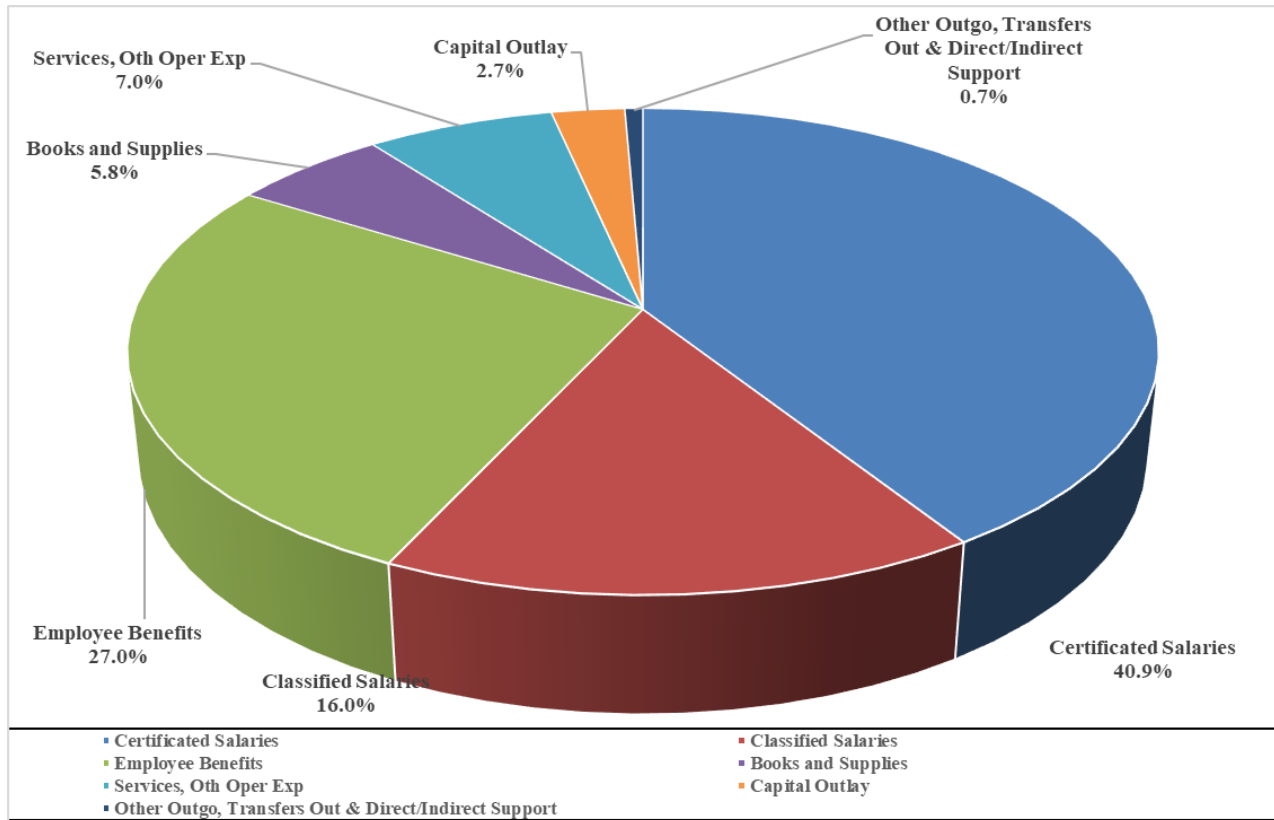
Local Control Funding Formula (LCFF) Calculation									
<b>COLA</b>		<b>5.07%</b>							
<b>Unduplicated %</b>		<b>79.61%</b>							
									<b>2021-2022</b>
	<b>ADA</b>	<b>20-21 Base</b>	<b>COLA</b>		<b>21-22 Base</b>	<b>Gr Span</b>	<b>Supp</b>	<b>Concen</b>	<b>Totals</b>
Grades TK-3	2,581.07	7,702	5.070%	\$	8,092	\$ 842	1,422	1,429	\$ 30,419,455
Grades 4-6	1,941.77	7,818	5.070%	\$	8,214		1,308	1,314	\$ 21,040,603
Grades 7-8	1,301.43	8,050	5.070%	\$	8,458		1,347	1,353	\$ 14,520,922
Grades 9-12	-	9,329	5.070%	\$	9,802	\$ 255	1,601	1,609	\$ -
									\$ -
Totals	5,824.27				47,843,212	2,173,261	7,963,622	\$ 8,000,886	\$ 65,980,981
									Targeted Instructional Add-on \$ 308,432
									Transportation Add-on \$ 281,357
									<b>LCFF Target \$ 66,570,770</b>

- Includes KCOE Special Education ADA

# GENERAL FUND EXPENDITURES

## 2021-2022

Certificated Salaries	\$34,549,849
Classified Salaries	\$13,492,603
Employee Benefits	\$22,749,893
Books & Supplies	\$4,858,540
Services & Other Operating Expenditures	\$5,880,148
Capital Outlay	\$2,293,437
Other Outgo, Transfers Out & Direct/Indirect Support	\$566,434
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$84,390,813</b>



# General Fund Budget Breakdown By Function

“Where funds are budgeted”

	2021-2022	
	Amount	Percent
<b>Instructional</b>	<b>\$ 46,355,791</b>	<b>54.1%</b>
<b>School Administration</b>	<b>\$ 5,724,695</b>	<b>6.7%</b>
<b>Operations</b>	<b>\$ 4,224,886</b>	<b>4.9%</b>
<b>Supervision of Instruction/Curriculum</b>	<b>\$ 3,447,550</b>	<b>4.0%</b>
<b>Guidance and Counseling Services</b>	<b>\$ 2,964,590</b>	<b>3.5%</b>
<b>Ancillary Services</b>	<b>\$ 2,747,156</b>	<b>3.2%</b>
<b>Maintenance</b>	<b>\$ 2,488,110</b>	<b>2.9%</b>
<b>Instructional Media and Library</b>	<b>\$ 1,824,235</b>	<b>2.1%</b>
<b>Attendance and Social Work</b>	<b>\$ 1,823,247</b>	<b>2.1%</b>
<b>Health Services</b>	<b>\$ 1,684,674</b>	<b>2.0%</b>
<b>Transfers Between Agencies</b>	<b>\$ 1,660,258</b>	<b>1.9%</b>
<b>Pupil Transportation</b>	<b>\$ 1,660,020</b>	<b>1.9%</b>
<b>Facilities Construction</b>	<b>\$ 1,593,825</b>	<b>1.9%</b>
<b>Psychological Services</b>	<b>\$ 1,333,301</b>	<b>1.6%</b>
<b>Human Resources</b>	<b>\$ 1,229,947</b>	<b>1.4%</b>
<b>Fiscal Services</b>	<b>\$ 1,059,937</b>	<b>1.2%</b>
<b>Data Processing</b>	<b>\$ 942,040</b>	<b>1.1%</b>
<b>Grounds</b>	<b>\$ 711,045</b>	<b>0.8%</b>
<b>Other General Administration</b>	<b>\$ 470,165</b>	<b>0.5%</b>
<b>Superintendent</b>	<b>\$ 463,440</b>	<b>0.5%</b>
<b>Interfund Transfers</b>	<b>\$ 285,000</b>	<b>0.3%</b>
<b>Food Services</b>	<b>\$ 244,147</b>	<b>0.3%</b>
<b>Parent Participation</b>	<b>\$ 241,768</b>	<b>0.3%</b>
<b>Security</b>	<b>\$ 196,040</b>	<b>0.2%</b>
<b>Board</b>	<b>\$ 187,931</b>	<b>0.2%</b>
<b>External Audit</b>	<b>\$ 38,010</b>	<b>0.0%</b>
<b>Pupil Testing Services</b>	<b>\$ 27,830</b>	<b>0.0%</b>
<b>Facility Leases</b>	<b>\$ -</b>	<b>0.0%</b>
<b><i>Total General Fund Expenditures</i></b>	<b><i>\$ 85,629,637</i></b>	<b><i>100%</i></b>

**Total General Fund**

**BEGINNING BALANCE**

Net Beginning Balance

**REVENUES**

LCFF Sources

Federal Revenues

Other State Revenues

Other Local Revenues

**Total, Revenues**

**EXPENDITURES**

Certificated Salaries

Classified Salaries

Employee Benefits

Books and Supplies

Services, Oth Oper Exp

Capital Outlay

Other Outgo(excl. 7300's)

Direct/Indirect Support

**Total Expenditures**

**OTHER FINANCING SOURCES/USES**

Transfers

Transfers In

Transfers Out

Other Sources/Uses

Sources

Contributions

**Total, Other Financing Sources/Uses**

**NET INCREASE (DECREASE) IN FUND BALANCE**

**ENDING FUND BALANCE**

**FUND BALANCE DESIGNATIONS**

**RESERVE BALANCE**

**PROJECTED RESERVE RELATIVE TO EXPENDITURES AND OUTGO**

Unrestricted	Restricted	Total
\$ 14,951,486	\$ 13,917,226	\$ 28,868,712
\$ 66,270,770	\$ -	\$ 66,270,770
\$ -	\$ 4,758,476	\$ 4,758,476
\$ 1,064,500	\$ 7,301,198	\$ 8,365,698
\$ 503,059	\$ 2,060,414	\$ 2,563,473
<b>\$ 67,838,329</b>	<b>\$ 14,120,088</b>	<b>\$ 81,958,417</b>
\$ 24,681,850	\$ 9,867,908	\$ 34,549,758
\$ 9,387,852	\$ 4,104,751	\$ 13,492,603
\$ 15,099,405	\$ 7,650,488	\$ 22,749,893
\$ 2,844,147	\$ 2,014,393	\$ 4,858,540
\$ 3,612,367	\$ 2,267,781	\$ 5,880,148
\$ 78,500	\$ 2,214,937	\$ 2,293,437
\$ 866,540	\$ 793,718	\$ 1,660,258
\$ (538,048)	\$ 398,048	\$ (140,000)
<b>\$ 56,032,613</b>	<b>\$ 29,312,024</b>	<b>\$ 85,344,637</b>
\$ -	\$ 1,238,825	\$ 1,238,825
\$ 285,000	\$ -	\$ 285,000
\$ -	\$ -	\$ -
\$ (6,829,352)	\$ 6,829,352	\$ -
<b>\$ (7,114,352)</b>	<b>\$ 8,068,177</b>	<b>\$ 953,825</b>
<b>\$ 4,691,364</b>	<b>\$ (7,123,760)</b>	<b>\$ (2,432,396)</b>
<b>\$ 19,642,850</b>	<b>\$ 6,793,466</b>	<b>\$26,436,316</b>

\$ 170,819	\$ 6,793,466	\$ 6,964,285
\$ 19,472,031	\$ -	\$ 19,472,031
22.7%		

District:	Hanford Elementary School District		Adopted Budget	
CDS #:	16-63917		2021-22 Budget Attachment	
Fund Balances Above Minimum Reserve Percentage				
Reasons for Assigned and Unassigned Ending Fund Balances Above State Minimum Reserve Percentage				
Education Code Section 42127(a)(2)(B) requires a statement of reasons that substantiates the need for assigned and unassigned ending fund balances above the state minimum reserve percentage for economic uncertainties for adopted budget				
<b>Combined Assigned and Unassigned/Unappropriated Fund Balances</b>				
Form	Fund		2021-22 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund		\$26,436,316.10	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects		\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances			\$26,436,316.10	
District State Minimum Reserve Percentage			3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties			\$2,531,724.38	Form 01CS Line 10B-7
Balance Above State Minimum Reserve Percentage			\$23,904,591.72	
<b>Substantiation for Fund Balances Above State Minimum Reserve Percentage for Economic Uncertainties</b>				
Form	Fund		2021-22 Budget	Description of Fund Balances Above State Minimum %
01	General Fund/County School Service Fund		\$6,793,465.96	Reserve for restricted funds
01	General Fund/County School Service Fund		\$5,100.00	Reserve for revolving cash
01	General Fund/County School Service Fund		\$165,719.03	Reserve for stores
01	General Fund/County School Service Fund		\$16,940,306.73	Additional reserve for Economic Uncertainty
Insert Lines above as needed				
Total of Substantiated Needs			\$23,904,591.72	
Remaining Fund Balance to Substantiate			\$0.00	Balance should be Zero
Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public hearing for Adopted Budget.				

**83.9% of the General Fund is staffing**  
**(\$70,792,254/\$84,390,813)**

# General Fund

## Teachers` Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
TEACHER, SDC	8.00	110000	\$688,211	\$262,333	\$950,543
TEACHER	235.00	110000	\$19,965,481	\$7,686,536	\$27,652,017
TEACHER, ART	3.00	110000	\$233,830	\$95,090	\$328,920
TEACHER, CDS	3.00	110000	\$309,657	\$111,256	\$420,913
TEACHER, MUSIC	5.00	110000	\$400,627	\$157,079	\$557,706
TEACHER, PHYSICAL EDUCATION	13.00	110000	\$1,090,176	\$420,993	\$1,511,169
TEACHER, RSP	13.00	110000	\$1,231,091	\$452,253	\$1,683,343
COLUMN MOVEMENT	0.00	110000	\$120,000	\$25,584	\$145,584
	<b>280.00</b>		<b>\$24,039,073</b>	<b>\$9,211,121</b>	<b>\$33,250,195</b>

## Substitute Teachers

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUBSTITUTE TEACHERS - RSP	0.00	110010	\$3,880	\$827	\$4,707
SUBSTITUTE TEACHERS - PD	0.00	110010	\$17,443	\$3,719	\$21,162
SUBSTITUTE TEACHERS - PARENT ADVISORY	0.00	110010	\$849	\$181	\$1,030
SUBSTITUTE TEACHERS - NEGOTIATIONS	0.00	110010	\$1,750	\$373	\$2,123
SUBSTITUTE TEACHERS - ELPAC	0.00	110010	\$8,384	\$1,787	\$10,171
SUBSTITUTE TEACHERS - CURRICULUM	0.00	110010	\$35,000	\$7,462	\$42,462
SUBSTITUTE TEACHERS - ATHLETICS	0.00	110010	\$4,000	\$853	\$4,853
SUBSTITUTE TEACHERS	0.00	110010	\$389,772	\$83,099	\$472,871
SUBSTITUTE TEACHERS - SDC	0.00	110010	\$3,150	\$672	\$3,822
	<b>0.00</b>		<b>\$464,228</b>	<b>\$98,973</b>	<b>\$563,201</b>

## Teacher /Other Assign/Stipend

Assignment	FTEs	Object	Salary	Benefits	Total Cost
ENRICHMENT	0.00	110040	\$8,306	\$1,771	\$10,077
HOME INSTRUCTION	0.00	110040	\$20,000	\$4,264	\$24,264
CO-CURRICULAR	0.00	110040	\$33,400	\$7,121	\$40,521
INTERVENTION	0.00	110040	\$42,027	\$8,960	\$50,987
EXTENDED SCHOOL DAY	0.00	110040	\$1,661	\$354	\$2,015
NEW TEACHER ORIENTATION	0.00	110040	\$23,000	\$4,904	\$27,904
ELEMENTARY ATHLETIC COORDINATOR	0.00	110040	\$9,600	\$2,047	\$11,647
YEARBOOK	0.00	110040	\$300	\$64	\$364

# General Fund

EARLY RETIREMENT NOTIFICATION	0.00	110040	\$5,000	\$1,066	\$6,066
SPECIAL EDUCATION ADDL	0.00	110040	\$4,485	\$956	\$5,441
SCIENCE OLYMPIAD	0.00	110040	\$15,460	\$3,296	\$18,756
SCHOOL CLIMATE	0.00	110040	\$4,153	\$885	\$5,038
SATURDAY/WEDNESDAY SCHOOL	0.00	110040	\$486,289	\$103,677	\$589,966
PROFESSIONAL DEVELOPMENT	0.00	110040	\$14,950	\$3,187	\$18,137
PARENT INVOLVEMENT	0.00	110040	\$15,365	\$3,276	\$18,641
ORAL LANGUAGE INSTITUTE	0.00	110040	\$1,661	\$354	\$2,015
LEARNING LOSS TEACHERS SUMMER SCHOOL	0.00	110040	\$312,900	\$66,710	\$379,610
SUPPLEMENTAL ELD	0.00	110040	\$68,381	\$14,579	\$82,960
TEACHER-SUMMER SCHOOL	0.00	110040	\$25,202	\$5,373	\$30,575
ATHLETIC COACHES	0.00	110040	\$113,400	\$24,177	\$137,577
TEACHER TRANSFER STIPENDS	0.00	110040	\$8,000	\$1,706	\$9,706
TEACHER STIPENDS / OVERCONTRACT	0.00	110040	\$20,764	\$4,427	\$25,191
TEACHER TUTORING	0.00	110040	\$12,458	\$2,656	\$15,114
ATHLETIC COORDINATOR	0.00	110040	\$1,200	\$256	\$1,456
AFTER SCHOOL TUTORIAL	0.00	110040	\$330,000	\$70,356	\$400,356
	<b>0.00</b>		<b>\$1,577,962</b>	<b>\$336,421</b>	<b>\$1,914,383</b>

## Certificated Pupil Support Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
PSYCHOLOGIST	8.50	120000	\$921,125	\$313,187	\$1,234,312
SOCIAL WORKER	3.00	120000	\$312,569	\$111,877	\$424,446
SCHOOL NURSE	5.00	120000	\$529,764	\$188,341	\$718,105
COUNSELOR	13.00	120000	\$1,203,358	\$452,583	\$1,655,941
	<b>29.50</b>		<b>\$2,966,816</b>	<b>\$1,065,987</b>	<b>\$4,032,804</b>

## Pupil Support- Other Assign

Assignment	FTEs	Object	Salary	Benefits	Total Cost
LEARNING LOSS RN SUMMER SCHOOL	0.00	120040	\$5,760	\$1,228	\$6,988
MIGRANT SUMMER NURSING	0.00	120040	\$3,650	\$778	\$4,428
NURSE TRAINING LVNS	0.00	120040	\$4,000	\$853	\$4,853
RN - WALK THROUGH	0.00	120040	\$1,132	\$241	\$1,373
NURSE-SUMMER SCHOOL	0.00	120040	\$2,722	\$580	\$3,302
	<b>0.00</b>		<b>\$17,264</b>	<b>\$3,681</b>	<b>\$20,945</b>



# General Fund

## Certificated Supervisors' and Administrators' Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
DIRECTOR, YOUTH DEVELOPMENT	1.00	130000	\$133,877	\$43,622	\$177,498
DIRECTOR, INST/CURR SERVICES	1.00	130000	\$145,029	\$45,999	\$191,028
ASST. SUPERINTENDENT, HUMAN RESOURCES	1.00	130000	\$152,270	\$47,543	\$199,813
LEARNING DIRECTOR	11.00	130000	\$1,298,122	\$442,629	\$1,740,750
PRINCIPAL	11.00	130000	\$1,446,646	\$466,636	\$1,913,282
ASST. SUPERINTENDENT, SPECIAL SERVICES	1.00	130000	\$154,270	\$47,969	\$202,239
DIRECTOR, ASSESSMENT	2.00	130000	\$290,058	\$91,998	\$382,056
DIRECTOR, CHILD WELFARE & ATTEND	1.00	130000	\$145,029	\$45,999	\$191,028
VICE PRINCIPAL	2.00	130000	\$227,819	\$74,900	\$302,719
SUPERINTENDENT	1.00	130000	\$199,046	\$57,516	\$256,562
ASST. SUPERINTENDENT, CURRICULUM	1.00	130000	\$154,270	\$47,969	\$202,239
	<b>33.00</b>		<b>\$4,346,435</b>	<b>\$1,412,780</b>	<b>\$5,759,215</b>

## Cert. Superv. & Admin - Other Assign

Assignment	FTEs	Object	Salary	Benefits	Total Cost
PRINCIPAL-SUMMER SCHOOL	0.00	130040	\$3,800	\$810	\$4,610
LEARNING LOSS ADMIN SUMMER SCHOOL	0.00	130040	\$27,400	\$5,842	\$33,242
VACATION	0.00	130040	\$3,993	\$851	\$4,844
	<b>0.00</b>		<b>\$35,193</b>	<b>\$7,503</b>	<b>\$42,696</b>

## Other Certificated Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
INSTRUCTIONAL COACH	5.00	190000	\$511,794	\$184,509	\$696,303
CURRICULUM SPECIALIST	2.00	190000	\$248,320	\$83,100	\$331,420
DIRECTOR, INDUCTION	1.00	190000	\$145,029	\$45,999	\$191,028
INDUCTION COACH	2.00	190000	\$195,986	\$71,942	\$267,928
	<b>10.00</b>		<b>\$1,101,129</b>	<b>\$385,551</b>	<b>\$1,486,680</b>

## Other Cert. - Other Assign

Assignment	FTEs	Object	Salary	Benefits	Total Cost
PARENT ACADEMY	0.00	190040	\$1,661	\$354	\$2,015
STUDENT SUPPORT	0.00	190040	\$0	\$0	\$0
	<b>0.00</b>		<b>\$1,661</b>	<b>\$354</b>	<b>\$2,015</b>

# General Fund

## Instructional Aides' Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
CLASSIFIED SUMMER ASSISTANCE	0.00	210000	\$39,855	\$13,355	\$53,210
SPECIAL CIRCUMSTANCES AIDE	5.63	210000	\$203,002	\$78,546	\$281,548
EDUCATIONAL TUTOR	17.70	210000	\$479,363	\$189,564	\$668,927
ALTERNATIVE ED PROGRAM AIDE	2.06	210000	\$69,359	\$27,187	\$96,547
EDUCATIONAL INTERPRETER	1.63	210000	\$91,341	\$56,184	\$147,525
MIGRANT TUTOR/BILINGUAL AIDE	0.38	210000	\$16,073	\$6,372	\$22,446
SPECIAL EDUCATION AIDE	14.38	210000	\$524,653	\$206,056	\$730,709
	<b>41.77</b>		<b>\$1,423,647</b>	<b>\$577,266</b>	<b>\$2,000,913</b>

## Instructional Aides- Substitute

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUBSTITUTE- SAFETY TRAINING	0.00	210010	\$216	\$72	\$288
SUBSTITUTE - LAS TESTING	0.00	210010	\$2,000	\$670	\$2,670
SUBSTITUTE-LAS TESTING	0.00	210010	\$500	\$168	\$668
SUBSTITUTE-NEGOTIATIONS	0.00	210010	\$2,300	\$771	\$3,071
SUBSTITUTE - SPECIAL EDUCATION	0.00	210010	\$11,000	\$3,686	\$14,686
	<b>0.00</b>		<b>\$16,016</b>	<b>\$5,367</b>	<b>\$21,383</b>

## Instructional Aides- OT

Assignment	FTEs	Object	Salary	Benefits	Total Cost
AIDE - SUMMER SCHOOL	0.00	210030	\$2,596	\$870	\$3,466
AIDE - SPECIAL EDUCATION	0.00	210030	\$505	\$169	\$674
INSTRUCTIONAL AIDE ADDITIONAL	0.00	210030	\$768	\$257	\$1,025
AIDE - CPI TRAINING	0.00	210030	\$1,200	\$402	\$1,602
	<b>0.00</b>		<b>\$5,069</b>	<b>\$1,699</b>	<b>\$6,768</b>

## Inst Aide - Extra Hire

Assignment	FTEs	Object	Salary	Benefits	Total Cost
AIDE - SPECIAL EDUCATION	0.00	210040	\$5,300	\$1,776	\$7,076
CLASSIFIED CO-CURRICULAR	0.00	210040	\$8,000	\$2,681	\$10,681
STRUCTURED ACTIVITES	0.00	210040	\$0	\$0	\$0
	<b>0.00</b>		<b>\$13,300</b>	<b>\$4,457</b>	<b>\$17,757</b>

## Classified Coaches

Assignment	FTEs	Object	Salary	Benefits	Total Cost
CLASSIFIED CO-CURRICULAR	0.00	210060	\$2,445	\$819	\$3,264
	<b>0.00</b>		<b>\$2,445</b>	<b>\$819</b>	<b>\$3,264</b>

# General Fund

## Classified Support Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
MEDIA SERVICES AIDE	11.00	220000	\$462,382	\$295,612	\$757,995
WAREHOUSE TECHNICIAN	1.00	220000	\$61,523	\$33,404	\$94,928
MAINTENANCE SPECIALIST	2.00	220000	\$155,905	\$77,820	\$233,724
MAINTENANCE II	3.00	220000	\$188,125	\$101,405	\$289,529
DISPATCHER	1.00	220000	\$47,479	\$28,698	\$76,177
GROUNDSKEEPER II	5.00	220000	\$250,911	\$148,020	\$398,931
HEAD CUSTODIAN	2.00	220000	\$124,291	\$67,226	\$191,518
LOCKSMITH	1.00	220000	\$74,855	\$37,872	\$112,727
LICENSED VOCATIONAL NURSE	11.00	220000	\$506,370	\$310,353	\$816,723
IRRIGATION SPECIALIST	2.00	220000	\$109,456	\$62,255	\$171,710
MECHANIC	1.00	220000	\$65,308	\$34,673	\$99,980
WAREHOUSEMAN/DELIVERY	1.00	220000	\$45,954	\$28,187	\$74,142
CLASSIFIED SUMMER ASSISTANCE	0.00	220000	\$60,200	\$20,173	\$80,373
MECHANIC, LEAD	1.00	220000	\$78,598	\$39,126	\$117,724
SUPERVISOR, OPERATIONS	1.00	220000	\$89,469	\$45,060	\$134,529
PROGRAM MANAGER	1.00	220000	\$106,350	\$50,717	\$157,067
LEAD READY PROG TUTOR	5.63	220000	\$251,294	\$96,044	\$347,338
READY PROGRAM TUTOR	36.56	220000	\$1,224,828	\$495,915	\$1,720,743
SUPERVISOR, GROUNDS	1.00	220000	\$93,469	\$46,400	\$139,869
TEACHER RESOURCE CENTER SPECIALIST	1.00	220000	\$58,651	\$32,442	\$91,093
SUPERVISOR, WAREHOUSE	1.00	220000	\$89,469	\$45,060	\$134,529
CUSTODIAN II	15.00	220000	\$791,342	\$456,999	\$1,248,341
CUSTODIAN/LEAD	9.00	220000	\$514,526	\$287,510	\$802,035
SUPERVISOR, READY	1.00	220000	\$73,528	\$39,718	\$113,246
PAINTER/MAINTENANCE II	1.00	220000	\$55,861	\$31,507	\$87,368
SUPERVISOR, MAINTENANCE	1.00	220000	\$93,469	\$46,400	\$139,869
	<b>116.19</b>		<b>\$5,673,613</b>	<b>\$2,958,596</b>	<b>\$8,632,208</b>

## Classified Support Salaries- Bus Driver

Assignment	FTEs	Object	Salary	Benefits	Total Cost
CLASSIFIED SUMMER ASSISTANCE	0.00	220001	\$11,000	\$3,686	\$14,686
BUS DRIVER	5.81	220001	\$265,614	\$146,734	\$412,348
	<b>5.81</b>		<b>\$276,614</b>	<b>\$150,420</b>	<b>\$427,034</b>

# General Fund

## Substitute Classified Support Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUBSTITUTE - WAREHOUSE	0.00	220010	\$5,800	\$1,944	\$7,744
SUBSTITUTE - TUTORS/LEAD	0.00	220010	\$22,500	\$7,540	\$30,040
SUBSTITUTE - MAINTENANCE	0.00	220010	\$200	\$67	\$267
SUBSTITUTE - GROUNDS	0.00	220010	\$4,087	\$1,370	\$5,457
SUBSTITUTE - BUS DRIVER	0.00	220010	\$5,000	\$1,676	\$6,676
SUBSTITUTE - CUSTODIAN	0.00	220010	\$22,000	\$7,372	\$29,372
	<b>0.00</b>		<b>\$59,587</b>	<b>\$19,968</b>	<b>\$79,555</b>

## Classified Support Salaries - Overtime

Assignment	FTEs	Object	Salary	Benefits	Total Cost
AFTER SCHOOL SUPPORT	0.00	220020	\$2,685	\$900	\$3,585
GROUNDS - OVERTIME	0.00	220020	\$3,000	\$1,005	\$4,005
DISPATCH - OVERTIME	0.00	220020	\$2,500	\$838	\$3,338
CUSTODIAN - SUMMER SCHOOL	0.00	220020	\$1,000	\$335	\$1,335
CUSTODIAN - OVERTIME	0.00	220020	\$1,000	\$335	\$1,335
BUS DRIVER - SUMMER SCHOOL	0.00	220020	\$5,118	\$1,715	\$6,833
BUS DRIVER - OVERTIME	0.00	220020	\$19,000	\$6,367	\$25,367
ATHLETIC EVENT SETUP	0.00	220020	\$5,000	\$1,676	\$6,676
CUSTODIAN BANK	0.00	220020	\$11,050	\$3,703	\$14,753
VACATION	0.00	220020	\$22,866	\$7,662	\$30,528
TEACHER RESOURCE CENTER-OVERTIME	0.00	220020	\$400	\$134	\$534
MECHANIC - OVERTIME	0.00	220020	\$3,000	\$1,005	\$4,005
TUTORS - OVERTIME	0.00	220020	\$20,430	\$6,846	\$27,276
MSA BANK	0.00	220020	\$9,900	\$3,317	\$13,217
MIGRANT SUMMER CUSTODIAN	0.00	220020	\$2,150	\$720	\$2,870
MEDIA SERVICES - OVERTIME	0.00	220020	\$10,190	\$3,415	\$13,605
WAREHOUSE - OVERTIME	0.00	220020	\$1,900	\$637	\$2,537
MEAL SERVICE-SUMMER SCHOOL	0.00	220020	\$14,429	\$4,835	\$19,264
LVN - SUMMER SCHOOL	0.00	220020	\$1,000	\$335	\$1,335
TUTOR - PROFESSIONAL DEVELOPMENT	0.00	220020	\$5,400	\$1,810	\$7,210
MAINTENANCE - OVERTIME	0.00	220020	\$700	\$235	\$935
LVN - WALK THROUGH	0.00	220020	\$427	\$143	\$570
LEARNING LOSS LVN SUMMER SCHOOL	0.00	220020	\$11,280	\$3,780	\$15,060
	<b>0.00</b>		<b>\$154,425</b>	<b>\$51,748</b>	<b>\$206,173</b>

# General Fund

## Class. Supp. Sal- Bus Driver/FTrip

Assignment	FTEs	Object	Salary	Benefits	Total Cost
BUS DRIVER FIELD TRIPS	0.00	220030	\$30,000	\$10,053	\$40,053
	<b>0.00</b>		<b>\$30,000</b>	<b>\$10,053</b>	<b>\$40,053</b>

## Class. Supp. Sal. - Food Service Worker

Assignment	FTEs	Object	Salary	Benefits	Total Cost
CLASSIFIED SUMMER ASSISTANCE	0.00	220080	\$32,357	\$10,843	\$43,200
	<b>0.00</b>		<b>\$32,357</b>	<b>\$10,843</b>	<b>\$43,200</b>

## Classified Supervisors' and Administrators' Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
FISCAL SERVICES SPECIALIST	1.00	230000	\$132,816	\$59,586	\$192,402
DIRECTOR, FACILITIES	1.00	230000	\$132,238	\$59,392	\$191,630
CHIEF BUSINESS OFFICIAL	1.00	230000	\$170,016	\$72,051	\$242,067
CHIEF TECHNOLOGY OFFICER	1.00	230000	\$145,029	\$63,678	\$208,707
BOARD MEMBER	5.00	230000	\$15,750	\$76,844	\$92,594
	<b>9.00</b>		<b>\$595,849</b>	<b>\$331,551</b>	<b>\$927,400</b>

## Classified Supervisors Extra Duty

Assignment	FTEs	Object	Salary	Benefits	Total Cost
VACATION	0.00	230020	\$809	\$271	\$1,080
	<b>0.00</b>		<b>\$809</b>	<b>\$271</b>	<b>\$1,080</b>

## Clerical & Office Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
ACCOUNT TECHNICIAN II	1.00	240000	\$61,583	\$33,425	\$95,008
SCHOOL OPERATIONS OFFICER	11.00	240000	\$823,439	\$441,803	\$1,265,242
SUBSTITUTE CALLER	1.00	240000	\$34,508	\$24,352	\$58,859
COMPUTER MAINTENANCE TECH.	5.00	240000	\$339,478	\$177,699	\$517,177
PROGRAM MANAGER	3.00	240000	\$319,026	\$148,314	\$467,340
PERSONNEL SPECIALIST	3.00	240000	\$235,001	\$123,986	\$358,987
COMMUNITY DAY SCHOOL SPEC.	1.00	240000	\$64,182	\$34,295	\$98,477
CLASSIFIED SUMMER ASSISTANCE	0.00	240000	\$52,466	\$17,581	\$70,047
CHILD WELFARE & ATTENDANCE SPEC.	1.00	240000	\$59,417	\$32,699	\$92,116
DATA BASE SPECIALIST II	1.00	240000	\$78,598	\$39,126	\$117,724
BILINGUAL CLERK TYPIST II	12.88	240000	\$574,709	\$337,198	\$911,907
ADMINISTRATIVE SECRETARY	1.00	240000	\$64,620	\$36,733	\$101,353
ACCOUNT TECHNICIAN III	3.00	240000	\$210,476	\$108,895	\$319,371

# General Fund

CLERK TYPIST II	0.63	240000	\$28,084	\$10,726	\$38,810
ACCOUNT TECHNICIAN IV	1.00	240000	\$74,855	\$37,872	\$112,727
ENGINEER, NETWORK	1.00	240000	\$78,598	\$39,126	\$117,724
ENGINEER, SYSTEMS	1.00	240000	\$80,158	\$39,649	\$119,806
ADMINISTRATIVE ASSISTANT	2.00	240000	\$160,596	\$83,974	\$244,570
WAREHOUSE TECHNICIAN	1.00	240000	\$61,523	\$33,404	\$94,928
ADMINISTRATIVE SECRETARY II	4.00	240000	\$256,743	\$137,187	\$393,930
DFS WORK CONTROL TECHNICIAN	1.00	240000	\$70,416	\$36,384	\$106,800
	<b>55.50</b>		<b>\$3,728,474</b>	<b>\$1,974,426</b>	<b>\$5,702,900</b>

## Clerical & Office Sal - Substitute

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUBSTITUTE - CLERICAL	0.00	240010	\$8,800	\$2,949	\$11,749
	<b>0.00</b>		<b>\$8,800</b>	<b>\$2,949</b>	<b>\$11,749</b>

## Clerical & Office Sal. - OT

Assignment	FTEs	Object	Salary	Benefits	Total Cost
VACATION	0.00	240020	\$6,145	\$2,059	\$8,204
CLERICAL - OVERTIME	0.00	240020	\$8,079	\$2,707	\$10,786
LEARNING LOSS CLERK TYPIST SUMMER SCHOOL	0.00	240020	\$8,416	\$2,820	\$11,236
CLERICAL BANK HOURS	0.00	240020	\$23,298	\$7,807	\$31,105
CLERICAL - SUMMER SCHOOL	0.00	240020	\$1,300	\$436	\$1,736
	<b>0.00</b>		<b>\$47,238</b>	<b>\$15,829</b>	<b>\$63,067</b>

## Other Classified Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
STUDENT SPECIALIST	5.00	290000	\$315,935	\$169,810	\$485,745
CLASSIFIED SUMMER ASSISTANCE	0.00	290000	\$31,360	\$10,509	\$41,869
STUDENT SPECIALIST, BILINGUAL	3.00	290000	\$189,229	\$101,775	\$291,004
PARENT LIAISON SPECIALIST	1.00	290000	\$52,075	\$30,238	\$82,314
MIGRANT TUTOR/BILINGUAL AIDE	0.13	290000	\$5,358	\$2,124	\$7,482
NOON SUPERVISOR	26.00	290000	\$736,436	\$246,780	\$983,216
	<b>35.13</b>		<b>\$1,330,394</b>	<b>\$561,236</b>	<b>\$1,891,630</b>

# General Fund

## Substitute Other Classified Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUBSTITUTE - YARD AIDE	0.00	290010	\$22,500	\$7,540	\$30,040
	<b>0.00</b>		<b>\$22,500</b>	<b>\$7,540</b>	<b>\$30,040</b>

## Other Classified Salaries - Overtime

Assignment	FTEs	Object	Salary	Benefits	Total Cost
PARENT LIAISON OVERTIME	0.00	290020	\$2,000	\$670	\$2,670
TEST RESULTS	0.00	290020	\$799	\$268	\$1,067
TECH - OVERTIME	0.00	290020	\$400	\$134	\$534
STUDENT SPECIALIST-SUMMER SCHOOL	0.00	290020	\$2,000	\$670	\$2,670
LEARNING LOSS STUDENT SPECIALIST SUMMER	0.00	290020	\$13,708	\$4,594	\$18,302
NOON SUPERVISOR BANK	0.00	290020	\$18,720	\$6,273	\$24,993
	<b>0.00</b>		<b>\$37,627</b>	<b>\$12,609</b>	<b>\$50,236</b>

## Other Classified Salaries - Special Duty

Assignment	FTEs	Object	Salary	Benefits	Total Cost
MEETING TRANSLATORS	0.00	290030	\$799	\$268	\$1,067
OTHER	0.00	290030	\$7,490	\$2,510	\$10,000
TRANSLATION	0.00	290030	\$9,495	\$3,182	\$12,677
PARENT INVOLVEMENT	0.00	290030	\$5,919	\$1,983	\$7,902
SCHOOL CLIMATE	0.00	290030	\$3,745	\$1,255	\$5,000
INTERVENTION	0.00	290030	\$0	\$0	\$0
CHILD CARE PARENT INVOLVEMENT	0.00	290030	\$6,392	\$2,142	\$8,534
	<b>0.00</b>		<b>\$33,840</b>	<b>\$11,340</b>	<b>\$45,180</b>

<b>Fund Totals</b>	<b>615.89</b>		<b>\$48,042,365</b>	<b>\$19,231,358</b>	<b>\$67,273,723</b>
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<b>Fund Sub-Totals</b>			<b>\$48,042,365</b>	<b>\$19,231,358</b>	<b>\$67,273,723</b>
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<b>STRS on-behalf Totals</b>			<b>\$0</b>	<b>\$3,283,247</b>	<b>\$3,283,247</b>
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<b>Estimated activities not eligible for retirement benefits</b>			<b>\$0</b>	<b>(\$267,877)</b>	<b>(\$267,877)</b>
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<b>Retiree Benefits</b>			<b>\$0</b>	<b>\$503,166</b>	<b>\$503,166</b>
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<b>Fund Totals</b>			<b>\$48,042,365</b>	<b>\$22,749,894</b>	<b>\$70,792,259</b>
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## Total Cafeteria Fund

	Unrestricted	Restricted	Total
<b>BEGINNING BALANCE</b>			
Net Beginning Balance	\$ -	\$ 1,046,352	\$1,046,352
<b>REVENUES</b>			
LCFF Sources	\$ -	\$ -	\$0
Federal Revenues	\$ -	\$ 3,482,469	\$3,482,469
Other State Revenues	\$ -	\$ 241,706	\$241,706
Other Local Revenues	\$ -	\$ 112,176	\$112,176
<b>Total, Revenues</b>	\$ -	\$ 3,836,351	\$3,836,351
<b>EXPENDITURES</b>			
Certificated Salaries	\$ -	\$ -	\$0
Classified Salaries	\$ -	\$ 1,199,489	\$1,199,489
Employee Benefits	\$ -	\$ 513,382	\$513,382
Books and Supplies	\$ -	\$ 1,918,591	\$1,918,591
Services, Oth Oper Exp	\$ -	\$ (18,987)	(\$18,987)
Capital Outlay	\$ -	\$ -	\$0
Other Outgo(excl. 7300's)	\$ -	\$ -	\$0
Direct/Indirect Support	\$ -	\$ 140,000	\$140,000
<b>Total Expenditures</b>	\$ -	\$ 3,752,475	\$3,752,475
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers			
Transfers In	\$ -	\$ -	\$0
Transfers Out	\$ -	\$ -	\$0
Other Sources/Uses			
Sources	\$ -	\$ -	\$0
Contributions	\$ -	\$ -	\$0
<b>Total, Other Financing Sources/Uses</b>	\$ -	\$ -	\$0
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	\$ -	\$ 83,876	\$83,876
<b>ENDING FUND BALANCE</b>	\$ -	\$ 1,130,228	\$1,130,228
<b>FUND BALANCE DESIGNATIONS</b>	\$ -	\$ 1,130,228	\$ 1,130,228
<b>RESERVE BALANCE</b>	\$ -	\$ -	\$ -
<b>PROJECTED RESERVE RELATIVE TO EXPENDITURES AND OUTGO</b>	0.0%		



# Cafeteria Fund

## Classified Support Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUPERVISOR, FOOD SERVICE	1.00	220000	\$79,528	\$41,729	\$121,257
CUSTODIAN II	2.00	220000	\$103,579	\$60,285	\$163,865
	<b>3.00</b>		<b>\$183,107</b>	<b>\$102,014</b>	<b>\$285,122</b>

## Substitute Classified Support Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUBSTITUTE - CUSTODIAN	0.00	220010	\$500	\$168	\$668
	<b>0.00</b>		<b>\$500</b>	<b>\$168</b>	<b>\$668</b>

## Classified Support Salaries - Overtime

Assignment	FTEs	Object	Salary	Benefits	Total Cost
CUSTODIAN - OVERTIME	0.00	220020	\$1,000	\$335	\$1,335
MANAGER - SUMMER SCHOOL	0.00	220020	\$2,850	\$955	\$3,805
	<b>0.00</b>		<b>\$3,850</b>	<b>\$1,290</b>	<b>\$5,140</b>

## Class. Supp. Sal. - Food Service Worker

Assignment	FTEs	Object	Salary	Benefits	Total Cost
COOK	3.00	220080	\$120,468	\$78,733	\$199,200
FOOD SERVICE UTILITY WORKER	1.75	220080	\$69,695	\$28,615	\$98,310
FOOD SERVICE WORKER II	2.00	220080	\$67,657	\$25,302	\$92,959
FOOD SERVICE I	7.13	220080	\$244,948	\$105,752	\$350,701
LEAD FOOD SERVICE WORKER	2.00	220080	\$85,608	\$54,263	\$139,871
	<b>15.88</b>		<b>\$588,376</b>	<b>\$292,665</b>	<b>\$881,041</b>

## Class. Supp. Sal. - Food Service Worker - OT

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUMMER SCHOOL - SEAMLESS	0.00	220081	\$19,062	\$6,388	\$25,450
	<b>0.00</b>		<b>\$19,062</b>	<b>\$6,388</b>	<b>\$25,450</b>

## Class. Supp. Sal. - Food Service Worker - Substitute

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUBSTITUTES - FOOD SERVICE	0.00	220082	\$15,000	\$5,027	\$20,027
	<b>0.00</b>		<b>\$15,000</b>	<b>\$5,027</b>	<b>\$20,027</b>

## Classified Supervisors' and Administrators' Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
PROGRAM MANAGER	1.00	230000	\$106,350	\$50,717	\$157,067
	<b>1.00</b>		<b>\$106,350</b>	<b>\$50,717</b>	<b>\$157,067</b>

# Cafeteria Fund

## Classified Supervisors Extra Duty

Assignment	FTEs	Object	Salary	Benefits	Total Cost
VACATION	0.00	230020	\$238	\$80	\$318
	<b>0.00</b>		<b>\$238</b>	<b>\$80</b>	<b>\$318</b>

## Clerical & Office Salaries

Assignment	FTEs	Object	Salary	Benefits	Total Cost
ACCOUNT TECHNICIAN III	1.00	240000	\$60,323	\$33,002	\$93,325
ACCOUNT CLERK II	1.75	240000	\$72,227	\$49,779	\$122,007
ACCOUNT CLERK I	3.44	240000	\$139,786	\$58,677	\$198,463
	<b>6.19</b>		<b>\$272,336</b>	<b>\$141,459</b>	<b>\$413,794</b>

## Clerical & Office Sal - Substitute

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUBSTITUTE - CLERICAL	0.00	240010	\$500	\$168	\$668
	<b>0.00</b>		<b>\$500</b>	<b>\$168</b>	<b>\$668</b>

## Clerical & Office Sal. - OT

Assignment	FTEs	Object	Salary	Benefits	Total Cost
CLERICAL - OVERTIME	0.00	240020	\$8,000	\$2,681	\$10,681
	<b>0.00</b>		<b>\$8,000</b>	<b>\$2,681</b>	<b>\$10,681</b>

## Other Classified Salaries - Special Duty

Assignment	FTEs	Object	Salary	Benefits	Total Cost
SUMMER SCHOOL - SEAMLESS	0.00	290030	\$2,170	\$727	\$2,897
	<b>0.00</b>		<b>\$2,170</b>	<b>\$727</b>	<b>\$2,897</b>

<b>Fund Totals</b>	<b>26.06</b>		<b>\$1,199,489</b>	<b>\$603,382</b>	<b>\$1,802,871</b>
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<b>Fund Sub-Totals</b>			<b>\$1,199,489</b>	<b>\$603,382</b>	<b>\$1,802,871</b>
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<b>Estimated activities not eligible for retirement benefits</b>			<b>\$0</b>	<b>(\$90,000)</b>	<b>(\$90,000)</b>
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<b>Fund Totals</b>			<b>\$1,199,489</b>	<b>\$513,382</b>	<b>\$1,712,871</b>
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## Other HESD District Funds

<i>District Funds</i>						
<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Revenues</b>	<b>Expenditures</b>	<b>Other Sources/Uses</b>	<b>Ending Fund Balance</b>
<b>1300</b>	<b>Cafeteria Fund</b>	\$ 1,046,352	\$ 3,836,351	\$ 3,752,475	\$ -	\$ 1,130,228
<b>1400</b>	<b>Deferred Maintenance Fund</b>	\$ -	\$ 303,000	\$ 303,000	\$ -	\$ -
<b>1500</b>	<b>Pupil Transportation Fund</b>	\$ 193,479	\$ 102,000	\$ -	\$ -	\$ 295,479
<b>2000</b>	<b>Special Reserve for Other Post Employment Benefits</b>	\$ 7,125,261	\$ 107,000	\$ -	\$ 185,000	\$ 7,417,261
<b>2120</b>	<b>Building Fund (Series C)</b>	\$ 6,262,901	\$ 23,000	\$ -	\$ (4,270,000)	\$ 2,015,901
<b>2500</b>	<b>Capital Facilities Fund</b>	\$ 463,678	\$ 169,000	\$ 165,000	\$ -	\$ 467,678
<b>3500</b>	<b>State Building Fund</b>	\$ -	\$ -	\$ 4,270,000	\$ 4,270,000	\$ -
<b>4000</b>	<b>Special Reserve (capital outlay)</b>	\$ 1,076,041	\$ 12,000	\$ -	\$ -	\$ 1,088,041
<b>6720</b>	<b>Self Insurance Fund</b>	\$ 594,556	\$ 753,000	\$ 749,000	\$ -	\$ 598,556

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: Hanford Elementary School District Office

Date: June 02, 2021

Place: Hanford ESD Boardroom

Date: June 09, 2021

Time: 05:30 PM

Adoption Date: June 23, 2021

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: David Endo

Telephone: 559-585-3628

Title: Chief Business Official

E-mail: dendo@hanfordesd.org

### Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Enrollment has not been overestimated by more than the standard for the prior fiscal year, or two or more of the previous three fiscal years.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio is consistent with historical ratios for the budget and two subsequent fiscal years.	X	
4	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.		X
5	Salaries and Benefits	Projected ratios of total unrestricted salaries and benefits to total unrestricted general fund expenditures are consistent with historical ratios for the budget and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
6b	Other Expenditures	Projected operating expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
7	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	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 23, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

( ☐ ) 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 23, 2021

For additional information on this certification, please contact:

Name: Cyndi Logan-Parra

Title: Director

Telephone: 559-589-7059

E-mail: cyndi.logan-parra@kingscoe.org



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)	5,741.81	5,741.81	5,741.81	5,741.81	5,741.81	5,741.81
<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>	5,741.81	5,741.81	5,741.81	5,741.81	5,741.81	5,741.81
<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	82.46	82.46	82.46	82.46	82.46	82.46
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	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	82.46	82.46	82.46	82.46	82.46	82.46
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	5,824.27	5,824.27	5,824.27	5,824.27	5,824.27	5,824.27
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

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	66,270,770.00	2.47%	67,906,344.00	3.10%	70,011,415.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,064,500.00	0.00%	1,064,500.00	0.00%	1,064,500.00
4. Other Local Revenues	8600-8799	503,059.00	0.00%	503,059.00	0.00%	503,059.00
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	(6,829,352.00)	-0.30%	(6,809,089.00)	0.00%	(6,809,089.00)
6. Total (Sum lines A1 thru A5c)		61,008,977.00	2.71%	62,664,814.00	3.36%	64,769,885.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				24,681,850.00		25,283,850.00
b. Step & Column Adjustment				602,000.00		602,000.00
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	24,681,850.00	2.44%	25,283,850.00	2.38%	25,885,850.00
2. Classified Salaries						
a. Base Salaries				9,387,852.00		9,553,852.00
b. Step & Column Adjustment				166,000.00		166,000.00
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	9,387,852.00	1.77%	9,553,852.00	1.74%	9,719,852.00
3. Employee Benefits	3000-3999	15,099,405.00	6.89%	16,139,333.81	1.86%	16,438,924.33
4. Books and Supplies	4000-4999	2,844,147.20	0.00%	2,844,147.20	0.00%	2,844,147.20
5. Services and Other Operating Expenditures	5000-5999	3,612,367.00	0.00%	3,612,367.00	0.00%	3,612,367.00
6. Capital Outlay	6000-6999	78,500.00	0.00%	78,500.00	0.00%	78,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	866,540.00	3.00%	892,540.00	3.03%	919,540.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(538,048.00)	0.00%	(538,048.00)	0.00%	(538,048.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	285,000.00	0.00%	285,000.00	0.00%	285,000.00
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)		56,317,613.20	3.26%	58,151,542.01	1.88%	59,246,132.53
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		4,691,363.80		4,513,271.99		5,523,752.47
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,951,486.34		19,642,850.14		24,156,122.13
2. Ending Fund Balance (Sum lines C and D1)		19,642,850.14		24,156,122.13		29,679,874.60
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	170,819.03		170,819.03		170,819.03
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,265,000.00		8,265,000.00		8,265,000.00
2. Unassigned/Unappropriated	9790	11,207,031.11		15,720,303.10		21,244,055.57
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		19,642,850.14		24,156,122.13		29,679,874.60

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	8,265,000.00		8,265,000.00		8,265,000.00
c. Unassigned/Unappropriated	9790	11,207,031.11		15,720,303.10		21,244,055.57
(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)		19,472,031.11		23,985,303.10		29,509,055.57
<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.						
REVENUES: 2.48% COLA in 22-23 and 3.11% COLA in 23-24 / ADA and unduplicated students count to remain static at prepandemic levels EXPENDITURES: \$602k Certificated step and column realized in the unrestricted multi-year projection / \$166k Classified step realized in the unrestricted multi-year projection / STRS rate project at 19.10% in 22-23 and 19.10% in 23-24 / PERS rate projected at 26.10% in 22-23 and 27.10% in 23-24 / \$26k in LCFF transfers in 22-23 and \$27k in 23-24						

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	4,758,476.00	336.24%	20,758,476.00	-77.08%	4,758,476.00
3. Other State Revenues	8300-8599	7,301,198.00	-27.65%	5,282,198.00	0.00%	5,282,198.00
4. Other Local Revenues	8600-8799	2,060,414.00	0.00%	2,060,414.00	0.00%	2,060,414.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	1,238,824.50	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	6,829,352.00	-0.30%	6,809,089.00	0.00%	6,809,089.00
6. Total (Sum lines A1 thru A5c)		22,188,264.50	57.34%	34,910,177.00	-45.83%	18,910,177.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,867,908.00		9,867,908.00
b. Step & Column Adjustment				0.00		0.00
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	9,867,908.00	0.00%	9,867,908.00	0.00%	9,867,908.00
2. Classified Salaries						
a. Base Salaries				4,104,751.00		4,104,751.00
b. Step & Column Adjustment				0.00		0.00
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	4,104,751.00	0.00%	4,104,751.00	0.00%	4,104,751.00
3. Employee Benefits	3000-3999	7,650,488.00	4.52%	7,996,549.95	0.51%	8,037,597.46
4. Books and Supplies	4000-4999	2,014,393.00	0.00%	2,014,393.00	0.00%	2,014,393.00
5. Services and Other Operating Expenditures	5000-5999	2,267,781.00	0.00%	2,267,781.00	0.00%	2,267,781.00
6. Capital Outlay	6000-6999	2,214,937.10	-74.00%	575,937.10	0.00%	575,937.10
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	793,718.00	3.78%	823,718.00	3.64%	853,718.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	398,048.00	0.00%	398,048.00	0.00%	398,048.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		29,312,024.10	-4.31%	28,049,086.05	0.25%	28,120,133.56
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(7,123,759.60)		6,861,090.95		(9,209,956.56)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		13,917,225.56		6,793,465.96		13,654,556.91
2. Ending Fund Balance (Sum lines C and D1)		6,793,465.96		13,654,556.91		4,444,600.35
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,793,465.96		13,654,556.91		4,444,600.35
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)		6,793,465.96		13,654,556.91		4,444,600.35

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.						
<p>REVENUES: 2.48% COLA in 22-23 and 3.11% COLA in 23-24 / ADA and unduplicated student count to remain static at prepandemic levels / \$16,000k ESSER III in 22-23 and (\$16,000k) in 23-24 / (\$2,019k) In person grant in 22-23 EXPENDITURES: \$602k Certificated step and column realized in the unrestricted multi-year projection / \$166k Classified step realized in the unrestricted multi-year projection / STRS rate project at 19.10% in 22-23 and 19.10% in 23-24 / PERS rate projected at 26.10% in 22-23 and 27.10% in 23-24 / (\$1,239k) solar project reduction in 22-23 on-going / (\$400k) HVAC installations in 22-23 / \$30k SELPA excess costs in 22-23 on-going</p>						

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	66,270,770.00	2.47%	67,906,344.00	3.10%	70,011,415.00
2. Federal Revenues	8100-8299	4,758,476.00	336.24%	20,758,476.00	-77.08%	4,758,476.00
3. Other State Revenues	8300-8599	8,365,698.00	-24.13%	6,346,698.00	0.00%	6,346,698.00
4. Other Local Revenues	8600-8799	2,563,473.00	0.00%	2,563,473.00	0.00%	2,563,473.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	1,238,824.50	-100.00%	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)		83,197,241.50	17.28%	97,574,991.00	-14.24%	83,680,062.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				34,549,758.00		35,151,758.00
b. Step & Column Adjustment				602,000.00		602,000.00
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	34,549,758.00	1.74%	35,151,758.00	1.71%	35,753,758.00
2. Classified Salaries						
a. Base Salaries				13,492,603.00		13,658,603.00
b. Step & Column Adjustment				166,000.00		166,000.00
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	13,492,603.00	1.23%	13,658,603.00	1.22%	13,824,603.00
3. Employee Benefits	3000-3999	22,749,893.00	6.09%	24,135,883.76	1.41%	24,476,521.79
4. Books and Supplies	4000-4999	4,858,540.20	0.00%	4,858,540.20	0.00%	4,858,540.20
5. Services and Other Operating Expenditures	5000-5999	5,880,148.00	0.00%	5,880,148.00	0.00%	5,880,148.00
6. Capital Outlay	6000-6999	2,293,437.10	-71.46%	654,437.10	0.00%	654,437.10
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,660,258.00	3.37%	1,716,258.00	3.32%	1,773,258.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(140,000.00)	0.00%	(140,000.00)	0.00%	(140,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	285,000.00	0.00%	285,000.00	0.00%	285,000.00
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)		85,629,637.30	0.67%	86,200,628.06	1.35%	87,366,266.09
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,432,395.80)		11,374,362.94		(3,686,204.09)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		28,868,711.90		26,436,316.10		37,810,679.04
2. Ending Fund Balance (Sum lines C and D1)		26,436,316.10		37,810,679.04		34,124,474.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	170,819.03		170,819.03		170,819.03
b. Restricted	9740	6,793,465.96		13,654,556.91		4,444,600.35
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,265,000.00		8,265,000.00		8,265,000.00
2. Unassigned/Unappropriated	9790	11,207,031.11		15,720,303.10		21,244,055.57
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		26,436,316.10		37,810,679.04		34,124,474.95



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	8,265,000.00		8,265,000.00		8,265,000.00
c. Unassigned/Unappropriated	9790	11,207,031.11		15,720,303.10		21,244,055.57
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)		19,472,031.11		23,985,303.10		29,509,055.57
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		22.74%		27.82%		33.78%
<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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		5,741.81		5,741.81		5,741.81
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		85,629,637.30		86,200,628.06		87,366,266.09
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)		85,629,637.30		86,200,628.06		87,366,266.09
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,568,889.12		2,586,018.84		2,620,987.98
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,568,889.12		2,586,018.84		2,620,987.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	5,348	5,356		
Charter School	500	500		
<b>Total ADA</b>	<b>5,848</b>	<b>5,856</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	5,852	5,742		
Charter School				
<b>Total ADA</b>	<b>5,852</b>	<b>5,742</b>	<b>1.9%</b>	<b>Not Met</b>
First Prior Year (2020-21)				
District Regular	5,741	5,742		
Charter School	0	0		
<b>Total ADA</b>	<b>5,741</b>	<b>5,742</b>	<b>N/A</b>	<b>Met</b>
Budget Year (2021-22)				
District Regular	5,742			
Charter School	0			
<b>Total ADA</b>	<b>5,742</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)

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

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

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

### 2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	6,008	6,034		
Charter School				
<b>Total Enrollment</b>	<b>6,008</b>	<b>6,034</b>	<b>N/A</b>	<b>Met</b>
Second Prior Year (2019-20)				
District Regular	6,034	5,928		
Charter School				
<b>Total Enrollment</b>	<b>6,034</b>	<b>5,928</b>	<b>1.8%</b>	<b>Not Met</b>
First Prior Year (2020-21)				
District Regular	5,928	5,690		
Charter School				
<b>Total Enrollment</b>	<b>5,928</b>	<b>5,690</b>	<b>4.0%</b>	<b>Not Met</b>
Budget Year (2021-22)				
District Regular	5,928			
Charter School				
<b>Total Enrollment</b>	<b>5,928</b>			

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

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

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

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

Enrollment decreased dramatically with the COVID pandemic primarily in Pre-K/K grade level which is anticipated to be an isolated incident.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

Enrollment is traditionally based on prior year levels consistent with ADA protection. The District unexpectedly had a reduction in students in the second prior year which the pandemic exacerbated the following year.

### 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	5,352	6,034	
Charter School	500	0	
<b>Total ADA/Enrollment</b>	<b>5,852</b>	<b>6,034</b>	<b>97.0%</b>
Second Prior Year (2019-20)			
District Regular	5,741	5,928	
Charter School			
<b>Total ADA/Enrollment</b>	<b>5,741</b>	<b>5,928</b>	<b>96.8%</b>
First Prior Year (2020-21)			
District Regular	5,742	5,690	
Charter School	0		
<b>Total ADA/Enrollment</b>	<b>5,742</b>	<b>5,690</b>	<b>100.9%</b>
Historical Average Ratio:			98.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.7%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	5,742	5,928		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>5,742</b>	<b>5,928</b>	<b>96.9%</b>	<b>Met</b>
1st Subsequent Year (2022-23)				
District Regular	5,742	5,928		
Charter School				
<b>Total ADA/Enrollment</b>	<b>5,742</b>	<b>5,928</b>	<b>96.9%</b>	<b>Met</b>
2nd Subsequent Year (2023-24)				
District Regular	5,742	5,928		
Charter School				
<b>Total ADA/Enrollment</b>	<b>5,742</b>	<b>5,928</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)

**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)	5,824.27	5,824.27	5,824.27	5,824.27
b. Prior Year ADA (Funded)		5,824.27	5,824.27	5,824.27
c. Difference (Step 1a minus Step 1b)		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		62,117,622.00	66,570,770.00	68,206,344.00
b1. COLA percentage		0.00%	5.07%	2.48%
b2. COLA amount (proxy for purposes of this criterion)		0.00	3,375,138.04	1,691,517.33
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	5.07%	2.48%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.00%	5.07%	2.48%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	4.07% to 6.07%	1.48% to 3.48%

**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)	3,150,850.00	2,939,776.00	3,046,621.00	3,046,621.00
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)	62,117,622.00	66,570,770.00	68,206,344.00	70,311,415.00
District's Projected Change in LCFF Revenue:		7.17%	2.46%	3.09%
LCFF Revenue Standard:		-1.00% to 1.00%	4.07% to 6.07%	1.48% to 3.48%
Status:		Not Met	Not Met	Met

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

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

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

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

The May Revision has a 5.07% COLA that is augmented by an increase to the concentration formula in the LCFF (from 50% of base & grade span to 65%) which dramatically increases LCFF revenues.

## 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)	45,257,224.51	50,546,922.66	89.5%
Second Prior Year (2019-20)	49,633,113.55	56,328,222.04	88.1%
First Prior Year (2020-21)	49,025,540.00	54,980,614.64	89.2%
Historical Average Ratio:			88.9%

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>85.9% to 91.9%</b>	<b>85.9% to 91.9%</b>	<b>85.9% to 91.9%</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)	49,169,107.00	56,032,613.20	87.8%	Met
1st Subsequent Year (2022-23)	50,977,035.81	57,866,542.01	88.1%	Met
2nd Subsequent Year (2023-24)	52,044,626.33	58,961,132.53	88.3%	Met

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (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%	5.07%	2.48%
<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>-4.93% to 15.07%</b>	<b>-7.52% to 12.48%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	.07% to 10.07%	-2.52% to 7.48%

**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)	19,294,686.54		
Budget Year (2021-22)	4,758,476.00	-75.34%	Yes
1st Subsequent Year (2022-23)	20,758,476.00	336.24%	Yes
2nd Subsequent Year (2023-24)	4,758,476.00	-77.08%	Yes

**Explanation:**  
(required if Yes)

Approximately \$15 million in federal stimulus funding was received in 20-21 that is non recurring. 21-22 or 22-23 there is an estimated \$16 million in ESSER III funding that is scheduled to come to the District.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2020-21)	11,690,628.60		
Budget Year (2021-22)	8,365,698.00	-28.44%	Yes
1st Subsequent Year (2022-23)	6,346,698.00	-24.13%	Yes
2nd Subsequent Year (2023-24)	6,346,698.00	0.00%	No

**Explanation:**  
(required if Yes)

The following changes resulted are projected in the 21-22 fiscal year: \$88k classified summer assistance / (\$526k) Learning Loss Mitigation / \$2,020k in person grant / (\$4,337k) Expanded Learning / (\$390k) STRS on behalf / (\$198k) electric bus infrastructure. In 22-23 there will be the loss of \$2,020k in person instruction grant.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2020-21)	2,555,725.38		
Budget Year (2021-22)	2,563,473.00	0.30%	No
1st Subsequent Year (2022-23)	2,563,473.00	0.00%	Yes
2nd Subsequent Year (2023-24)	2,563,473.00	0.00%	No

**Explanation:**  
(required if Yes)

No changes projected in local revenue.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2020-21)	6,036,154.22		
Budget Year (2021-22)	4,858,540.20	-19.51%	Yes
1st Subsequent Year (2022-23)	4,858,540.20	0.00%	Yes
2nd Subsequent Year (2023-24)	4,858,540.20	0.00%	No

**Explanation:**  
(required if Yes)

The following changes resulted are projected in the 21-22 fiscal year: (\$35k) ERATE / (\$85k) security cameras / (\$305k) text-e-books / (\$86k) cleaning supplies / (\$53k) health services supplies / (\$77k) signage / (\$31k) standup desks / (\$82k) picnic tables / (\$368k) staff laptops / (\$36k) special education materials



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

First Prior Year (2020-21)	8,146,693.96		
Budget Year (2021-22)	5,880,148.00	-27.82%	Yes
1st Subsequent Year (2022-23)	5,880,148.00	0.00%	Yes
2nd Subsequent Year (2023-24)	5,880,148.00	0.00%	No

**Explanation:**  
(required if Yes)

The following changes resulted are projected in the 21-22 fiscal year: \$98k School Resource Officer / (\$20k) portable leases / (\$438k) ionizers / (\$988k) title I services / (\$552k) Wi-Fi expansion / (\$117k) hot spots / \$183k instructional consultants / \$15k Special Education transportation / \$98k maintenance repairs / (\$165k) software licenses / (\$139k) technology services

**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)	33,541,040.52		
Budget Year (2021-22)	15,687,647.00	-53.23%	Not Met
1st Subsequent Year (2022-23)	29,668,647.00	89.12%	Not Met
2nd Subsequent Year (2023-24)	13,668,647.00	-53.93%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2020-21)	14,182,848.18		
Budget Year (2021-22)	10,738,688.20	-24.28%	Not Met
1st Subsequent Year (2022-23)	10,738,688.20	0.00%	Met
2nd Subsequent Year (2023-24)	10,738,688.20	0.00%	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)

Approximately \$15 million in federal stimulus funding was received in 20-21 that is non recurring. 21-22 or 22-23 there is an estimated \$16 million in ESSER III funding that is scheduled to come to the District.

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

The following changes resulted are projected in the 21-22 fiscal year: \$88k classified summer assistance / (\$526k) Learning Loss Mitigation / \$2,020k in person grant / (\$4,337k) Expanded Learning / (\$390k) STRS on behalf / (\$198k) electric bus infrastructure. In 22-23 there will be the loss of \$2,020k in person instruction grant.

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

No changes projected in local revenue.

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

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

The following changes resulted are projected in the 21-22 fiscal year: (\$35k) ERATE / (\$85k) security cameras / (\$305k) text-e-books / (\$86k) cleaning supplies / (\$53k) health services supplies / (\$77k) signage / (\$31k) standup desks / (\$82k) picnic tables / (\$368k) staff laptops / (\$36k) special education materials

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

The following changes resulted are projected in the 21-22 fiscal year: \$98k School Resource Officer / (\$20k) portable leases / (\$438k) ionizers / (\$988k) title I services / (\$552k) Wi-Fi expansion / (\$117k) hot spots / \$183k instructional consultants / \$15k Special Education transportation / \$98k maintenance repairs / (\$165k) software licenses / (\$139k) technology services

**7. CRITERION: Facilities Maintenance**

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

81,918,688.30

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

0.00

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

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

Status

- c. Net Budgeted Expenditures and Other Financing Uses

81,918,688.30

2,457,560.65

2,500,000.00

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:

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

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)

--

## 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)	6,642,000.00	7,500,000.00	8,265,000.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	4,295,122.58	5,058,217.80	6,515,667.31
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(389,394.57)	0.00
e. Available Reserves (Lines 1a through 1d)	10,937,122.58	12,168,823.23	14,780,667.31
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	66,512,310.65	74,963,551.39	81,891,363.57
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	66,512,310.65	74,963,551.39	81,891,363.57
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	16.4%	16.2%	18.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>5.5%</b>	<b>5.4%</b>	<b>6.0%</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)	1,531,598.96	52,535,350.51	N/A	Met
Second Prior Year (2019-20)	1,504,186.21	57,671,672.04	N/A	Met
First Prior Year (2020-21)	2,222,449.51	55,265,349.64	N/A	Met
Budget Year (2021-22) (Information only)	4,691,363.80	56,317,613.20		

### 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)	9,910,740.08	9,561,562.57	3.5%	Not Met
Second Prior Year (2019-20)	9,991,064.27	11,224,850.62	N/A	Met
First Prior Year (2020-21)	11,646,375.69	12,729,036.83	N/A	Met
Budget Year (2021-22) (Information only)	14,951,486.34			

<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)

**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.)	5,742	5,742	5,742
<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):

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

No

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

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

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	85,629,637.30	86,200,628.06	87,366,266.09
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	85,629,637.30	86,200,628.06	87,366,266.09
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,568,889.12	2,586,018.84	2,620,987.98
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>2,568,889.12</b>	<b>2,586,018.84</b>	<b>2,620,987.98</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)	8,265,000.00	8,265,000.00	8,265,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	11,207,031.11	15,720,303.10	21,244,055.57
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)	19,472,031.11	23,985,303.10	29,509,055.57
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	22.74%	27.82%	33.78%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,568,889.12</b>	<b>2,586,018.84</b>	<b>2,620,987.98</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)

---

**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)	(6,012,581.98)			
Budget Year (2021-22)	(6,829,352.00)	816,770.02	13.6%	Not Met
1st Subsequent Year (2022-23)	(6,809,089.00)	(20,263.00)	-0.3%	Met
2nd Subsequent Year (2023-24)	(6,809,089.00)	0.00	0.0%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2020-21)	284,735.00			
Budget Year (2021-22)	285,000.00	265.00	0.1%	Met
1st Subsequent Year (2022-23)	285,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	285,000.00	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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

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

\$413k in contribution to the Afterschool program in 21-22 related to understaffing due to COVID / \$188k increase in contribution to Special Education in 21-22 / \$215k increase in the required Routine Restricted Maintenance contribution.

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

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



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

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

--

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

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


## S6. Long-term Commitments

Identify all existing and new multiyear 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				
Certificates of Participation				
General Obligation Bonds	28	51-8651	51-5800	24,220,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	0100-8010	various	460,694

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

Bond Premiums	28	51-8651	51-5800	1,694,034
Claims Liability	1	67-8674	67-5800	73,128
TOTAL:				26,447,856

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	1,862,406	1,949,779	1,557,800	1,510,550
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Bond Premiums	50,958	95,799	95,799	95,799
Claims Liability				
Total Annual Payments:	1,913,364	2,045,578	1,653,599	1,606,349
Has total annual payment increased over prior year (2020-21)?		Yes	No	No

---

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

\$7.6 million in GO Bonds were sold in 20-21 and are payable in the following fiscal years thus increasing the 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

0

7,417,261

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

14,075,028.00

0.00

14,075,028.00

Actuarial

Jul 01, 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)

1,320,450.00	1,320,450.00	1,320,450.00
503,166.00	503,166.00	506,166.00
526,211.00	526,211.00	526,211.00
38	38	38

## 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:

The District is self funded for dental insurance. The District performs a triennial actuarial study to ensure it is properly funded.

3. Self-Insurance Liabilities

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

65,231.00

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)
767,243.00	767,243.00	767,243.00
753,000.00	753,000.00	753,000.00

**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	281.0	292.0	292.0	292.0

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

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

No

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

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

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

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

No

**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

305,200

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
4,475,510	4,494,371	4,494,371
97.5%	97.1%	97.1%
1.7%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

--

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
693,794	693,794	693,794
13.4%	0.0%	0.0%

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	224.3	252.5	252.5	252.5

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

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

No

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

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

--

**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

145,218

7. Amount included for any tentative salary schedule increases

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

0

0

0



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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,908,695	1,916,288	1,916,288
81.3%	81.0%	81.0%
1.6%	0.0%	0.0%

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

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

No		

--

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
188,137	188,137	188,137
-19.7%	0.0%	0.0%

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

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

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

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

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


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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	79.5	92.5	92.5	92.5

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

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

No

If Yes, complete question 2.

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

--

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

124,846

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)
Yes	Yes	Yes
1,567,008	1,567,809	1,557,809
92.2%	91.8%	91.8%
17.8%	0.0%	0.0%

**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)
Yes	Yes	Yes
70,161	70,161	70,161
8.0%	0.0%	0.0%

**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)
Yes	Yes	Yes
34,709	34,709	34,709
0.0%	0.0%	0.0%

**S9. Local Control and Accountability Plan (LCAP)**

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

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

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

Yes

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

Jun 23, 2021

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

**Comments:**  
(optional)

## End of School District Budget Criteria and Standards Review

			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		61,817,622.00	0.00	61,817,622.00	66,270,770.00	0.00	66,270,770.00	7.2%
2) Federal Revenue	8100-8299		163,276.54	19,131,410.00	19,294,686.54	0.00	4,758,476.00	4,758,476.00	-75.3%
3) Other State Revenue	8300-8599		1,064,235.00	10,626,393.60	11,690,628.60	1,064,500.00	7,301,198.00	8,365,698.00	-28.4%
4) Other Local Revenue	8600-8799		455,247.59	2,100,477.79	2,555,725.38	503,059.00	2,060,414.00	2,563,473.00	0.3%
5) TOTAL, REVENUES			63,500,381.13	31,858,281.39	95,358,662.52	67,838,329.00	14,120,088.00	81,958,417.00	-14.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		26,423,128.00	4,774,572.96	31,197,700.96	24,681,850.00	9,867,908.00	34,549,758.00	10.7%
2) Classified Salaries	2000-2999		8,660,009.00	3,344,527.37	12,004,536.37	9,387,852.00	4,104,751.00	13,492,603.00	12.4%
3) Employee Benefits	3000-3999		13,942,403.00	6,513,601.00	20,456,004.00	15,099,405.00	7,650,488.00	22,749,893.00	11.2%
4) Books and Supplies	4000-4999		2,071,582.28	3,964,571.94	6,036,154.22	2,844,147.20	2,014,393.00	4,858,540.20	-19.5%
5) Services and Other Operating Expenditures	5000-5999		3,666,834.52	4,479,859.44	8,146,693.96	3,612,367.00	2,267,781.00	5,880,148.00	-27.8%
6) Capital Outlay	6000-6999		153,665.60	2,254,352.46	2,408,018.06	78,500.00	2,214,937.10	2,293,437.10	-4.8%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		841,369.00	656,152.00	1,497,521.00	866,540.00	793,718.00	1,660,258.00	10.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(778,376.76)	638,376.76	(140,000.00)	(538,048.00)	398,048.00	(140,000.00)	0.0%
9) TOTAL, EXPENDITURES			54,980,614.64	26,626,013.93	81,606,628.57	56,032,613.20	29,312,024.10	85,344,637.30	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,519,766.49	5,232,267.46	13,752,033.95	11,805,715.80	(15,191,936.10)	(3,386,220.30)	-124.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		284,735.00	0.00	284,735.00	285,000.00	0.00	285,000.00	0.1%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	1,238,825.00	1,238,825.00	0.00	1,238,824.50	1,238,824.50	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(6,012,581.98)	6,012,581.98	0.00	(6,829,352.00)	6,829,352.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,297,316.98)	7,251,406.98	954,090.00	(7,114,352.00)	8,068,176.50	953,824.50	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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,222,449.51	12,483,674.44	14,706,123.95	4,691,363.80	(7,123,759.60)	(2,432,395.80)	-116.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,729,036.83	1,433,551.12	14,162,587.95	14,951,486.34	13,917,225.56	28,868,711.90	103.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,729,036.83	1,433,551.12	14,162,587.95	14,951,486.34	13,917,225.56	28,868,711.90	103.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,729,036.83	1,433,551.12	14,162,587.95	14,951,486.34	13,917,225.56	28,868,711.90	103.8%
2) Ending Balance, June 30 (E + F1e)			14,951,486.34	13,917,225.56	28,868,711.90	19,642,850.14	6,793,465.96	26,436,316.10	-8.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,100.00	0.00	5,100.00	5,100.00	0.00	5,100.00	0.0%
Stores		9712	165,719.03	0.00	165,719.03	165,719.03	0.00	165,719.03	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	13,917,225.56	13,917,225.56	0.00	6,793,465.96	6,793,465.96	-51.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,265,000.00	0.00	8,265,000.00	8,265,000.00	0.00	8,265,000.00	0.0%
Unassigned/Unappropriated Amount		9790	6,515,667.31	0.00	6,515,667.31	11,207,031.11	0.00	11,207,031.11	72.0%

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)	
<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)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	48,220,193.00	0.00	48,220,193.00	52,526,498.00	0.00	52,526,498.00	8.9%
Education Protection Account State Aid - Current Year		8012	10,746,579.00	0.00	10,746,579.00	11,104,496.00	0.00	11,104,496.00	3.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	35,963.00	0.00	35,963.00	35,963.00	0.00	35,963.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,994,032.00	0.00	3,994,032.00	3,649,177.00	0.00	3,649,177.00	-8.6%
Unsecured Roll Taxes		8042	215,842.00	0.00	215,842.00	348,955.00	0.00	348,955.00	61.7%
Prior Years' Taxes		8043	50,626.00	0.00	50,626.00	51,294.00	0.00	51,294.00	1.3%
Supplemental Taxes		8044	73,085.00	0.00	73,085.00	73,085.00	0.00	73,085.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,312,468.00)	0.00	(1,312,468.00)	(1,312,468.00)	0.00	(1,312,468.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	93,770.00	0.00	93,770.00	93,770.00	0.00	93,770.00	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			62,117,622.00	0.00	62,117,622.00	66,570,770.00	0.00	66,570,770.00	7.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(300,000.00)		(300,000.00)	(300,000.00)		(300,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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			61,817,622.00	0.00	61,817,622.00	66,270,770.00	0.00	66,270,770.00	7.2%
<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	230,880.00	230,880.00	0.00	230,880.00	230,880.00	0.0%
Special Education Discretionary Grants		8182	0.00	68,180.00	68,180.00	0.00	68,180.00	68,180.00	0.0%
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		2,818,187.00	2,818,187.00		3,328,159.00	3,328,159.00	18.1%
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		418,790.00	418,790.00		503,118.00	503,118.00	20.1%
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		287,069.00	287,069.00		287,069.00	287,069.00	0.0%
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		326,987.00	326,987.00		341,070.00	341,070.00	4.3%
Career and Technical									
Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	163,276.54	14,981,317.00	15,144,593.54	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			163,276.54	19,131,410.00	19,294,686.54	0.00	4,758,476.00	4,758,476.00	-75.3%
<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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	184,735.00	0.00	184,735.00	185,000.00	0.00	185,000.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	861,000.00	281,260.00	1,142,260.00	861,000.00	300,000.00	1,161,000.00	1.6%
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		1,198,524.60	1,198,524.60		1,198,530.00	1,198,530.00	0.0%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	18,500.00	9,146,609.00	9,165,109.00	18,500.00	5,802,668.00	5,821,168.00	-36.5%
TOTAL, OTHER STATE REVENUE			1,064,235.00	10,626,393.60	11,690,628.60	1,064,500.00	7,301,198.00	8,365,698.00	-28.4%

			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	23,054.79	23,054.79	0.00	0.00	0.00	-100.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	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	1.00	0.00	1.00	20,000.00	0.00	20,000.00	#####
Interest		8660	200,000.00	0.00	200,000.00	140,000.00	0.00	140,000.00	-30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	240,246.59	107,291.00	347,537.59	328,059.00	111,291.00	439,350.00	26.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,970,132.00	1,970,132.00		1,949,123.00	1,949,123.00	-1.1%
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			455,247.59	2,100,477.79	2,555,725.38	503,059.00	2,060,414.00	2,563,473.00	0.3%
TOTAL, REVENUES			63,500,381.13	31,858,281.39	95,358,662.52	67,838,329.00	14,120,088.00	81,958,417.00	-14.1%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	21,520,496.00	3,261,562.96	24,782,058.96	19,261,035.00	6,820,225.00	26,081,260.00	5.2%
Certificated Pupil Support Salaries		1200	1,259,430.00	586,697.00	1,846,127.00	1,284,130.00	1,699,949.00	2,984,079.00	61.6%
Certificated Supervisors' and Administrators' Salaries		1300	3,643,202.00	439,176.00	4,082,378.00	4,136,685.00	244,944.00	4,381,629.00	7.3%
Other Certificated Salaries		1900	0.00	487,137.00	487,137.00	0.00	1,102,790.00	1,102,790.00	126.4%
TOTAL, CERTIFICATED SALARIES			26,423,128.00	4,774,572.96	31,197,700.96	24,681,850.00	9,867,908.00	34,549,758.00	10.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	97,777.00	865,972.50	963,749.50	101,661.00	1,358,815.00	1,460,476.00	51.5%
Classified Support Salaries		2200	3,394,671.00	1,906,141.31	5,300,812.31	3,888,740.00	2,337,855.00	6,226,595.00	17.5%
Classified Supervisors' and Administrators' Salaries		2300	459,312.00	142,101.00	601,413.00	464,420.00	132,237.00	596,657.00	-0.8%
Clerical, Technical and Office Salaries		2400	3,533,454.00	181,311.10	3,714,765.10	3,581,667.00	202,846.00	3,784,513.00	1.9%
Other Classified Salaries		2900	1,174,795.00	249,001.46	1,423,796.46	1,351,364.00	72,998.00	1,424,362.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,660,009.00	3,344,527.37	12,004,536.37	9,387,852.00	4,104,751.00	13,492,603.00	12.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,183,043.00	4,444,151.00	8,627,194.00	4,433,571.00	4,611,192.00	9,044,763.00	4.8%
PERS		3201-3202	1,623,182.00	663,682.00	2,286,864.00	2,019,249.00	888,336.00	2,907,585.00	27.1%
OASDI/Medicare/Alternative		3301-3302	1,056,207.00	314,510.00	1,370,717.00	1,122,723.00	410,428.00	1,533,151.00	11.9%
Health and Welfare Benefits		3401-3402	5,882,938.00	934,022.00	6,816,960.00	5,949,369.00	1,394,613.00	7,343,982.00	7.7%
Unemployment Insurance		3501-3502	17,616.00	3,992.00	21,608.00	446,684.00	144,232.00	590,916.00	2634.7%
Workers' Compensation		3601-3602	676,251.00	153,244.00	829,495.00	624,643.00	201,687.00	826,330.00	-0.4%
OPEB, Allocated		3701-3702	503,166.00	0.00	503,166.00	503,166.00	0.00	503,166.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,942,403.00	6,513,601.00	20,456,004.00	15,099,405.00	7,650,488.00	22,749,893.00	11.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	67,772.00	18,360.43	86,132.43	10,000.00	17,100.00	27,100.00	-68.5%
Books and Other Reference Materials		4200	41,658.18	497,145.18	538,803.36	79,245.44	213,590.00	292,835.44	-45.7%
Materials and Supplies		4300	1,696,313.71	2,815,028.46	4,511,342.17	2,580,557.12	1,626,003.00	4,206,560.12	-6.8%

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	265,838.39	634,037.87	899,876.26	174,344.64	157,700.00	332,044.64	-63.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,071,582.28	3,964,571.94	6,036,154.22	2,844,147.20	2,014,393.00	4,858,540.20	-19.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	73,020.00	574,236.00	647,256.00	171,040.00	589,485.00	760,525.00	17.5%
Travel and Conferences		5200	163,731.00	135,996.63	299,727.63	152,030.00	144,376.00	296,406.00	-1.1%
Dues and Memberships		5300	26,050.00	1,039.00	27,089.00	27,397.00	1,336.00	28,733.00	6.1%
Insurance		5400 - 5450	476,856.00	0.00	476,856.00	476,856.00	0.00	476,856.00	0.0%
Operations and Housekeeping Services		5500	1,183,050.00	750.00	1,183,800.00	1,183,050.00	750.00	1,183,800.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	233,182.52	958,104.17	1,191,286.69	226,742.00	386,585.00	613,327.00	-48.5%
Transfers of Direct Costs		5710	(57,493.06)	57,493.06	0.00	(40,370.00)	40,370.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51,973.00	1,056.10	53,029.10	66,302.00	1,200.00	67,502.00	27.3%
Professional/Consulting Services and Operating Expenditures		5800	1,445,563.06	2,748,084.48	4,193,647.54	1,279,418.00	1,102,579.00	2,381,997.00	-43.2%
Communications		5900	70,902.00	3,100.00	74,002.00	69,902.00	1,100.00	71,002.00	-4.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,666,834.52	4,479,859.44	8,146,693.96	3,612,367.00	2,267,781.00	5,880,148.00	-27.8%



			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							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	107.50	1,238,825.00	1,238,932.50	0.00	1,238,824.50	1,238,824.50	0.0%
Buildings and Improvements of Buildings		6200	0.00	407,247.74	407,247.74	0.00	355,000.00	355,000.00	-12.8%
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	29,662.00	428,280.35	457,942.35	22,500.00	502,500.00	525,000.00	14.6%
Equipment Replacement		6500	123,896.10	179,999.37	303,895.47	56,000.00	118,612.60	174,612.60	-42.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			153,665.60	2,254,352.46	2,408,018.06	78,500.00	2,214,937.10	2,293,437.10	-4.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	841,369.00	656,152.00	1,497,521.00	866,540.00	793,718.00	1,660,258.00	10.9%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			841,369.00	656,152.00	1,497,521.00	866,540.00	793,718.00	1,660,258.00	10.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(638,376.76)	638,376.76	0.00	(398,048.00)	398,048.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(140,000.00)	0.00	(140,000.00)	(140,000.00)	0.00	(140,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(778,376.76)	638,376.76	(140,000.00)	(538,048.00)	398,048.00	(140,000.00)	0.0%
TOTAL, EXPENDITURES			54,980,614.64	26,626,013.93	81,606,628.57	56,032,613.20	29,312,024.10	85,344,637.30	4.6%

			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							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	184,735.00	0.00	184,735.00	185,000.00	0.00	185,000.00	0.1%
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	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			284,735.00	0.00	284,735.00	285,000.00	0.00	285,000.00	0.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	1,238,825.00	1,238,825.00	0.00	1,238,824.50	1,238,824.50	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	1,238,825.00	1,238,825.00	0.00	1,238,824.50	1,238,824.50	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	(6,012,581.98)	6,012,581.98	0.00	(6,829,352.00)	6,829,352.00	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			(6,012,581.98)	6,012,581.98	0.00	(6,829,352.00)	6,829,352.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(6,297,316.98)	7,251,406.98	954,090.00	(7,114,352.00)	8,068,176.50	953,824.50	0.0%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	61,817,622.00	0.00	61,817,622.00	66,270,770.00	0.00	66,270,770.00	7.2%
2) Federal Revenue		8100-8299	163,276.54	19,131,410.00	19,294,686.54	0.00	4,758,476.00	4,758,476.00	-75.3%
3) Other State Revenue		8300-8599	1,064,235.00	10,626,393.60	11,690,628.60	1,064,500.00	7,301,198.00	8,365,698.00	-28.4%
4) Other Local Revenue		8600-8799	455,247.59	2,100,477.79	2,555,725.38	503,059.00	2,060,414.00	2,563,473.00	0.3%
5) TOTAL, REVENUES			63,500,381.13	31,858,281.39	95,358,662.52	67,838,329.00	14,120,088.00	81,958,417.00	-14.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	31,913,888.35	13,819,382.25	45,733,270.60	30,929,088.78	15,426,702.00	46,355,790.78	1.4%
2) Instruction - Related Services	2000-2999		7,444,322.34	3,071,946.71	10,516,269.05	8,366,770.42	2,871,478.00	11,238,248.42	6.9%
3) Pupil Services	3000-3999		5,485,995.04	2,247,555.03	7,733,550.07	6,210,250.00	3,527,559.00	9,737,809.00	25.9%
4) Ancillary Services	4000-4999		558,288.56	1,436,717.61	1,995,006.17	559,279.00	2,187,877.00	2,747,156.00	37.7%
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		3,694,975.79	834,939.45	4,529,915.24	3,957,589.00	433,881.00	4,391,470.00	-3.1%
8) Plant Services	8000-8999		5,041,775.56	4,559,320.88	9,601,096.44	5,143,096.00	4,070,809.10	9,213,905.10	-4.0%
9) Other Outgo	9000-9999		841,369.00	656,152.00	1,497,521.00	866,540.00	793,718.00	1,660,258.00	10.9%
10) TOTAL, EXPENDITURES			54,980,614.64	26,626,013.93	81,606,628.57	56,032,613.20	29,312,024.10	85,344,637.30	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,519,766.49	5,232,267.46	13,752,033.95	11,805,715.80	(15,191,936.10)	(3,386,220.30)	-124.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	284,735.00	0.00	284,735.00	285,000.00	0.00	285,000.00	0.1%
2) Other Sources/Uses		8930-8979	0.00	1,238,825.00	1,238,825.00	0.00	1,238,824.50	1,238,824.50	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,012,581.98)	6,012,581.98	0.00	(6,829,352.00)	6,829,352.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,297,316.98)	7,251,406.98	954,090.00	(7,114,352.00)	8,068,176.50	953,824.50	0.0%

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>			2,222,449.51	12,483,674.44	14,706,123.95	4,691,363.80	(7,123,759.60)	(2,432,395.80)	-116.5%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,729,036.83	1,433,551.12	14,162,587.95	14,951,486.34	13,917,225.56	28,868,711.90	103.8%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,729,036.83	1,433,551.12	14,162,587.95	14,951,486.34	13,917,225.56	28,868,711.90	103.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,729,036.83	1,433,551.12	14,162,587.95	14,951,486.34	13,917,225.56	28,868,711.90	103.8%
2) Ending Balance, June 30 (E + F1e)			14,951,486.34	13,917,225.56	28,868,711.90	19,642,850.14	6,793,465.96	26,436,316.10	-8.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,100.00	0.00	5,100.00	5,100.00	0.00	5,100.00	0.0%
Stores		9712	165,719.03	0.00	165,719.03	165,719.03	0.00	165,719.03	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	13,917,225.56	13,917,225.56	0.00	6,793,465.96	6,793,465.96	-51.2%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,265,000.00	0.00	8,265,000.00	8,265,000.00	0.00	8,265,000.00	0.0%
Unassigned/Unappropriated Amount		9790	6,515,667.31	0.00	6,515,667.31	11,207,031.11	0.00	11,207,031.11	72.0%

<b>Resource</b>	<b>Description</b>	<b>2020-21 Estimated Actuals</b>	<b>2021-22 Budget</b>
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	292,855.62	92,855.62
3212	Elementary and Secondary School Relief II (ESSER II) Fund	7,485,764.12	4,416,542.12
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigati	227,702.00	0.00
5640	Medi-Cal Billing Option	35,000.00	0.00
6300	Lottery: Instructional Materials	1,025,824.37	1,265,324.37
6512	Special Ed: Mental Health Services	87,954.39	0.00
6546	Mental Health-Related Services	272,645.00	350,194.39
7311	Classified School Employee Professional Development Block Grant	3,257.90	3,257.90
7388	SB 117 COVID-19 LEA Response Funds	70,715.87	70,715.87
7415	Classified School Employee Summer Assistance Program	0.12	0.12
7420	State Learning Loss Mitigation Funds	34,179.75	34,179.75
7425	Expanded Learning Opportunities (ELO) Grant	3,733,864.00	246,655.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	425,379.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	136,031.84	202,697.24
9010	Other Restricted Local	86,051.58	111,043.58
Total, Restricted Balance		13,917,225.56	6,793,465.96

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	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	1,697.00	1,697.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,697.00	1,697.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,697.00	1,697.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,697.00	1,697.00	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	1,697.00	1,697.00	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	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>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Donated Food Commodities		8221	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%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126,				
Other NCLB / Every Student Succeeds Act	4127, 4128, 5510, 5630	8290	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	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
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%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	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	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
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>					
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%
Food		4700	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
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%
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		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			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>					
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%
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 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	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	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	1,697.00	1,697.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,697.00	1,697.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,697.00	1,697.00	0.0%
2) Ending Balance, June 30 (E + F1e)			1,697.00	1,697.00	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	1,697.00	1,697.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
7311	Classified School Employee Professional Development Block	1,697.00	1,697.00
Total, Restricted Balance		1,697.00	1,697.00

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	2,340,571.25	3,482,469.00	48.8%
3) Other State Revenue		8300-8599	158,674.00	241,706.00	52.3%
4) Other Local Revenue		8600-8799	15,000.00	112,176.00	647.8%
5) TOTAL, REVENUES			2,514,245.25	3,836,351.00	52.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,186,093.00	1,199,489.00	1.1%
3) Employee Benefits		3000-3999	470,638.00	513,382.00	9.1%
4) Books and Supplies		4000-4999	1,184,121.98	1,918,591.00	62.0%
5) Services and Other Operating Expenditures		5000-5999	(4,514.10)	(18,987.00)	320.6%
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	140,000.00	140,000.00	0.0%
9) TOTAL, EXPENDITURES			2,976,338.88	3,752,475.00	26.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(462,093.63)	83,876.00	-118.2%
<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>			(462,093.63)	83,876.00	-118.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,508,445.64	1,046,352.01	-30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,508,445.64	1,046,352.01	-30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,508,445.64	1,046,352.01	-30.6%
2) Ending Balance, June 30 (E + F1e)			1,046,352.01	1,130,228.01	8.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	410.00	910.00	122.0%
Stores		9712	110,231.84	110,231.84	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	935,710.17	1,019,086.17	8.9%
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	2,095,571.25	3,237,469.00	54.5%
Donated Food Commodities		8221	245,000.00	245,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,340,571.25	3,482,469.00	48.8%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	158,674.00	241,706.00	52.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			158,674.00	241,706.00	52.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	5,000.00	New
Food Service Sales		8634	0.00	74,970.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	13,000.00	-13.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	14,206.00	New
Other Local Revenue					
All Other Local Revenue		8699	0.00	5,000.00	New
TOTAL, OTHER LOCAL REVENUE			15,000.00	112,176.00	647.8%
TOTAL, REVENUES			2,514,245.25	3,836,351.00	52.6%



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	801,190.00	809,895.00	1.1%
Classified Supervisors' and Administrators' Salaries		2300	106,588.00	106,588.00	0.0%
Clerical, Technical and Office Salaries		2400	276,145.00	280,836.00	1.7%
Other Classified Salaries		2900	2,170.00	2,170.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,186,093.00	1,199,489.00	1.1%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	155,521.00	184,803.00	18.8%
OASDI/Medicare/Alternative		3301-3302	90,736.00	91,761.00	1.1%
Health and Welfare Benefits		3401-3402	201,015.00	201,433.00	0.2%
Unemployment Insurance		3501-3502	593.00	14,754.00	2388.0%
Workers' Compensation		3601-3602	22,773.00	20,631.00	-9.4%
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			470,638.00	513,382.00	9.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	110,565.00	113,765.00	2.9%
Noncapitalized Equipment		4400	2,547.98	50,000.00	1862.3%
Food		4700	1,071,009.00	1,754,826.00	63.8%
TOTAL, BOOKS AND SUPPLIES			1,184,121.98	1,918,591.00	62.0%

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	3,650.00	3,650.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,050.00	1,050.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,740.00	12,740.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(53,029.10)	(67,502.00)	27.3%
Professional/Consulting Services and Operating Expenditures		5800	30,875.00	30,875.00	0.0%
Communications		5900	200.00	200.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(4,514.10)	(18,987.00)	320.6%
<b>CAPITAL OUTLAY</b>					
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>					
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	140,000.00	140,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			140,000.00	140,000.00	0.0%
TOTAL, EXPENDITURES			2,976,338.88	3,752,475.00	26.1%

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	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%
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 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	2,340,571.25	3,482,469.00	48.8%
3) Other State Revenue		8300-8599	158,674.00	241,706.00	52.3%
4) Other Local Revenue		8600-8799	15,000.00	112,176.00	647.8%
5) TOTAL, REVENUES			2,514,245.25	3,836,351.00	52.6%
<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		2,828,788.88	3,604,925.00	27.4%
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		140,000.00	140,000.00	0.0%
8) Plant Services	8000-8999		7,550.00	7,550.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,976,338.88	3,752,475.00	26.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(462,093.63)	83,876.00	-118.2%
<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>			(462,093.63)	83,876.00	-118.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,508,445.64	1,046,352.01	-30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,508,445.64	1,046,352.01	-30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,508,445.64	1,046,352.01	-30.6%
2) Ending Balance, June 30 (E + F1e)			1,046,352.01	1,130,228.01	8.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	410.00	910.00	122.0%
Stores		9712	110,231.84	110,231.84	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	935,710.17	1,019,086.17	8.9%
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 I	935,710.17	1,019,086.17
Total, Restricted Balance		935,710.17	1,019,086.17

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	300,000.00	300,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			303,000.00	303,000.00	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	10,095.00	0.00	-100.0%
6) Capital Outlay		6000-6999	297,170.72	303,000.00	2.0%
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			307,265.72	303,000.00	-1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,265.72)	0.00	-100.0%
<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>			(4,265.72)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,265.72	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,265.72	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,265.72	0.00	-100.0%
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					
LCFF Transfers - Current Year		8091	300,000.00	300,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			300,000.00	300,000.00	0.0%
<b>OTHER STATE REVENUE</b>					
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					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	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			3,000.00	3,000.00	0.0%
TOTAL, REVENUES			303,000.00	303,000.00	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%
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 EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,095.00	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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,095.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	297,170.72	303,000.00	2.0%
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			297,170.72	303,000.00	2.0%
<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%
TOTAL, EXPENDITURES			307,265.72	303,000.00	-1.4%

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%
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 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	300,000.00	300,000.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	0.0%
5) TOTAL, REVENUES			303,000.00	303,000.00	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		307,265.72	303,000.00	-1.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			307,265.72	303,000.00	-1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,265.72)	0.00	-100.0%
<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>			(4,265.72)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,265.72	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,265.72	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,265.72	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<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	1,657,663.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,500.00	2,000.00	-42.9%
5) TOTAL, REVENUES			1,661,163.00	2,000.00	-99.9%
<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	1,927,805.68	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,927,805.68	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(266,642.68)	2,000.00	-100.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	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>			(166,642.68)	102,000.00	-161.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	360,121.84	193,479.16	-46.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			360,121.84	193,479.16	-46.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			360,121.84	193,479.16	-46.3%
2) Ending Balance, June 30 (E + F1e)			193,479.16	295,479.16	52.7%
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	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	193,479.16	295,479.16	52.7%
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>OTHER STATE REVENUE</b>					
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%
All Other State Revenue		8590	1,657,663.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,657,663.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,500.00	2,000.00	-42.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other 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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,500.00	2,000.00	-42.9%
TOTAL, REVENUES			1,661,163.00	2,000.00	-99.9%

			2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Description	Resource Codes	Object Codes			
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	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 EXPENDITURES</b>					
Subagreements for Services		5100	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	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	1,927,805.68	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,927,805.68	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%
TOTAL, EXPENDITURES			1,927,805.68	0.00	-100.0%

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	100,000.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	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%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	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)			100,000.00	100,000.00	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	1,657,663.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,500.00	2,000.00	-42.9%
5) TOTAL, REVENUES			1,661,163.00	2,000.00	-99.9%
<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		1,927,805.68	0.00	-100.0%
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			1,927,805.68	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(266,642.68)	2,000.00	-100.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	100,000.00	100,000.00	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			100,000.00	100,000.00	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>			(166,642.68)	102,000.00	-161.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	360,121.84	193,479.16	-46.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			360,121.84	193,479.16	-46.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			360,121.84	193,479.16	-46.3%
2) Ending Balance, June 30 (E + F1e)			193,479.16	295,479.16	52.7%
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	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	193,479.16	295,479.16	52.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<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	80,000.00	107,000.00	33.8%
5) TOTAL, REVENUES			80,000.00	107,000.00	33.8%
<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>			80,000.00	107,000.00	33.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	184,735.00	185,000.00	0.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			184,735.00	185,000.00	0.1%

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>			264,735.00	292,000.00	10.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,860,525.75	7,125,260.75	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,860,525.75	7,125,260.75	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,860,525.75	7,125,260.75	3.9%
2) Ending Balance, June 30 (E + F1e)			7,125,260.75	7,417,260.75	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,125,260.75	7,417,260.75	4.1%
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					
Interest		8660	80,000.00	107,000.00	33.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			80,000.00	107,000.00	33.8%
<b>TOTAL, REVENUES</b>			80,000.00	107,000.00	33.8%

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	184,735.00	185,000.00	0.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			184,735.00	185,000.00	0.1%
<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 FINANCING SOURCES/USES (a - b + c - d + e)</b>			184,735.00	185,000.00	0.1%

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	80,000.00	107,000.00	33.8%
5) TOTAL, REVENUES			80,000.00	107,000.00	33.8%
<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>			80,000.00	107,000.00	33.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	184,735.00	185,000.00	0.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			184,735.00	185,000.00	0.1%



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>			264,735.00	292,000.00	10.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,860,525.75	7,125,260.75	3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,860,525.75	7,125,260.75	3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,860,525.75	7,125,260.75	3.9%
2) Ending Balance, June 30 (E + F1e)			7,125,260.75	7,417,260.75	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,125,260.75	7,417,260.75	4.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<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	84,834.84	23,000.00	-72.9%
5) TOTAL, REVENUES			84,834.84	23,000.00	-72.9%
<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	222,126.24	0.00	-100.0%
6) Capital Outlay		6000-6999	654,328.25	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			876,454.49	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(791,619.65)	23,000.00	-102.9%
<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	2,962,414.04	4,270,000.00	44.1%
2) Other Sources/Uses					
a) Sources		8930-8979	7,822,126.24	0.00	-100.0%
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			4,859,712.20	(4,270,000.00)	-187.9%

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>			4,068,092.55	(4,247,000.00)	-204.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,194,808.20	6,262,900.75	185.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,194,808.20	6,262,900.75	185.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,194,808.20	6,262,900.75	185.4%
2) Ending Balance, June 30 (E + F1e)			6,262,900.75	2,015,900.75	-67.8%
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	6,262,900.75	2,015,900.75	-67.8%
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	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	84,834.84	23,000.00	-72.9%
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			84,834.84	23,000.00	-72.9%
TOTAL, REVENUES			84,834.84	23,000.00	-72.9%

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 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%
<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%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	222,126.24	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			222,126.24	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	654,225.38	0.00	-100.0%
Buildings and Improvements of Buildings		6200	102.87	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	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			654,328.25	0.00	-100.0%
<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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			876,454.49	0.00	-100.0%



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: State School Building Fund/ County School Facilities Fund		7613	2,962,414.04	4,270,000.00	44.1%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,962,414.04	4,270,000.00	44.1%

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	7,600,000.00	0.00	-100.0%
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	222,126.24	0.00	-100.0%
(c) TOTAL, SOURCES			7,822,126.24	0.00	-100.0%
<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)			4,859,712.20	(4,270,000.00)	-187.9%

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	84,834.84	23,000.00	-72.9%
5) TOTAL, REVENUES			84,834.84	23,000.00	-72.9%
<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		654,328.25	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	222,126.24	0.00	-100.0%
10) TOTAL, EXPENDITURES			876,454.49	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(791,619.65)	23,000.00	-102.9%
<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	2,962,414.04	4,270,000.00	44.1%
2) Other Sources/Uses					
a) Sources		8930-8979	7,822,126.24	0.00	-100.0%
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			4,859,712.20	(4,270,000.00)	-187.9%

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>			4,068,092.55	(4,247,000.00)	-204.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,194,808.20	6,262,900.75	185.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,194,808.20	6,262,900.75	185.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,194,808.20	6,262,900.75	185.4%
2) Ending Balance, June 30 (E + F1e)			6,262,900.75	2,015,900.75	-67.8%
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	6,262,900.75	2,015,900.75	-67.8%
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
9010	Other Restricted Local	6,262,900.75	2,015,900.75
Total, Restricted Balance		6,262,900.75	2,015,900.75

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	100,000.00	169,000.00	69.0%
5) TOTAL, REVENUES			100,000.00	169,000.00	69.0%
<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	156,500.00	165,000.00	5.4%
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			156,500.00	165,000.00	5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(56,500.00)	4,000.00	-107.1%
<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>			(56,500.00)	4,000.00	-107.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	520,178.31	463,678.31	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			520,178.31	463,678.31	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			520,178.31	463,678.31	-10.9%
2) Ending Balance, June 30 (E + F1e)			463,678.31	467,678.31	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	463,678.31	467,678.31	0.9%
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	5,000.00	5,000.00	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	95,000.00	164,000.00	72.6%
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			100,000.00	169,000.00	69.0%
TOTAL, REVENUES			100,000.00	169,000.00	69.0%

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 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>					
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	115,000.00	145,000.00	26.1%
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	41,500.00	20,000.00	-51.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			156,500.00	165,000.00	5.4%
<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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<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			156,500.00	165,000.00	5.4%

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%
<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	100,000.00	169,000.00	69.0%
5) TOTAL, REVENUES			100,000.00	169,000.00	69.0%
<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		41,500.00	20,000.00	-51.8%
8) Plant Services	8000-8999		115,000.00	145,000.00	26.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			156,500.00	165,000.00	5.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(56,500.00)	4,000.00	-107.1%
<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>			(56,500.00)	4,000.00	-107.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	520,178.31	463,678.31	-10.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			520,178.31	463,678.31	-10.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			520,178.31	463,678.31	-10.9%
2) Ending Balance, June 30 (E + F1e)			463,678.31	467,678.31	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	463,678.31	467,678.31	0.9%
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	463,678.31	467,678.31
Total, Restricted Balance		463,678.31	467,678.31

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	10,000.00	0.00	-100.0%
5) TOTAL, REVENUES			10,000.00	0.00	-100.0%
<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	1,180.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,847,556.32	4,270,000.00	-11.9%
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			4,848,736.32	4,270,000.00	-11.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,838,736.32)	(4,270,000.00)	-11.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,078,907.45	4,270,000.00	38.7%
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			3,078,907.45	4,270,000.00	38.7%



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>			(1,759,828.87)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,794,417.57	34,588.70	-98.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,794,417.57	34,588.70	-98.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,794,417.57	34,588.70	-98.1%
2) Ending Balance, June 30 (E + F1e)			34,588.70	34,588.70	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	34,588.70	34,588.70	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	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>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	0.00	-100.0%
TOTAL, REVENUES			10,000.00	0.00	-100.0%

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 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 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	1,180.00	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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,180.00	0.00	-100.0%
<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	4,847,556.32	4,270,000.00	-11.9%
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			4,847,556.32	4,270,000.00	-11.9%
<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	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			4,848,736.32	4,270,000.00	-11.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund					
From: All Other Funds		8913	3,078,907.45	4,270,000.00	38.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,078,907.45	4,270,000.00	38.7%
<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 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%
(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)			3,078,907.45	4,270,000.00	38.7%

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	10,000.00	0.00	-100.0%
5) TOTAL, REVENUES			10,000.00	0.00	-100.0%
<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		4,848,736.32	4,270,000.00	-11.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,848,736.32	4,270,000.00	-11.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,838,736.32)	(4,270,000.00)	-11.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,078,907.45	4,270,000.00	38.7%
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			3,078,907.45	4,270,000.00	38.7%



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>			(1,759,828.87)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,794,417.57	34,588.70	-98.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,794,417.57	34,588.70	-98.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,794,417.57	34,588.70	-98.1%
2) Ending Balance, June 30 (E + F1e)			34,588.70	34,588.70	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	34,588.70	34,588.70	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
7710	State School Facilities Projects	34,588.70	34,588.70
Total, Restricted Balance		34,588.70	34,588.70

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	12,000.00	12,000.00	0.0%
5) TOTAL, REVENUES			12,000.00	12,000.00	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	1,611.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,611.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,389.00	12,000.00	15.5%
<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	116,493.41	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			(116,493.41)	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>			(106,104.41)	12,000.00	-111.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,182,144.91	1,076,040.50	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,182,144.91	1,076,040.50	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,182,144.91	1,076,040.50	-9.0%
2) Ending Balance, June 30 (E + F1e)			1,076,040.50	1,088,040.50	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,076,040.50	1,088,040.50	1.1%
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			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	12,000.00	12,000.00	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			12,000.00	12,000.00	0.0%
TOTAL, REVENUES			12,000.00	12,000.00	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 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 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	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,611.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,611.00	0.00	-100.0%
<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	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			1,611.00	0.00	-100.0%



			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	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/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	116,493.41	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			116,493.41	0.00	-100.0%

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)			(116,493.41)	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,000.00	12,000.00	0.0%
5) TOTAL, REVENUES			12,000.00	12,000.00	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		1,611.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,611.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			10,389.00	12,000.00	15.5%
<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	116,493.41	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			(116,493.41)	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>			(106,104.41)	12,000.00	-111.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,182,144.91	1,076,040.50	-9.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,182,144.91	1,076,040.50	-9.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,182,144.91	1,076,040.50	-9.0%
2) Ending Balance, June 30 (E + F1e)			1,076,040.50	1,088,040.50	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,076,040.50	1,088,040.50	1.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
<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	754,500.00	753,000.00	-0.2%
5) TOTAL, REVENUES			754,500.00	753,000.00	-0.2%
<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	749,000.00	749,000.00	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			749,000.00	749,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,500.00	4,000.00	-27.3%
<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>			5,500.00	4,000.00	-27.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	589,055.53	594,555.53	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589,055.53	594,555.53	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			589,055.53	594,555.53	0.9%
2) Ending Net Position, June 30 (E + F1e)			594,555.53	598,555.53	0.7%
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	594,555.53	598,555.53	0.7%

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	6,500.00	5,000.00	-23.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	748,000.00	748,000.00	0.0%
All Other Fees and Contracts		8689	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			754,500.00	753,000.00	-0.2%
TOTAL, REVENUES			754,500.00	753,000.00	-0.2%

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	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	749,000.00	749,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			749,000.00	749,000.00	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			749,000.00	749,000.00	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%
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	754,500.00	753,000.00	-0.2%
5) TOTAL, REVENUES			754,500.00	753,000.00	-0.2%
<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		749,000.00	749,000.00	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			749,000.00	749,000.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			5,500.00	4,000.00	-27.3%
<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>			5,500.00	4,000.00	-27.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	589,055.53	594,555.53	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			589,055.53	594,555.53	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			589,055.53	594,555.53	0.9%
2) Ending Net Position, June 30 (E + F1e)			594,555.53	598,555.53	0.7%
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	594,555.53	598,555.53	0.7%

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



PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	31,197,700.96	301	3,650.00	303	31,194,050.96	305	262,351.00		307	30,931,699.96	309
2000 - Classified Salaries	12,004,536.37	311	43,149.08	313	11,961,387.29	315	1,613,814.67		317	10,347,572.62	319
3000 - Employee Benefits	20,456,004.00	321	517,388.00	323	19,938,616.00	325	745,692.00		327	19,192,924.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,340,049.69	331	17,984.39	333	6,322,065.30	335	560,497.16		337	5,761,568.14	339
5000 - Services. . . & 7300 - Indirect Costs	8,006,693.96	341	0.00	343	8,006,693.96	345	930,526.00		347	7,076,167.96	349
TOTAL					77,422,813.51	365	TOTAL			73,309,932.68	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			37,804,771.46
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			2.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			
14. TOTAL SALARIES AND BENEFITS. . . . .			37,804,769.46
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			51.57%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

### PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	51.57%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	8.43%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) . . . . .	73,309,932.68
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	6,180,027.32

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


PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	34,549,758.00	301	3,650.00	303	34,546,108.00	305	164,327.00		307	34,381,781.00	309
2000 - Classified Salaries	13,492,603.00	311	68,031.00	313	13,424,572.00	315	1,991,837.00		317	11,432,735.00	319
3000 - Employee Benefits	22,749,893.00	321	527,167.00	323	22,222,726.00	325	906,173.39		327	21,316,552.61	329
4000 - Books, Supplies Equip Replace. (6500)	5,033,152.80	331	50,000.00	333	4,983,152.80	335	441,491.00		337	4,541,661.80	339
5000 - Services. . . & 7300 - Indirect Costs	5,740,148.00	341	39,000.00	343	5,701,148.00	345	819,705.00		347	4,881,443.00	349
TOTAL					80,877,706.80	365	TOTAL			76,554,173.41	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .		1100	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	0.00
10. Other Benefits (EC 22310). . . . .		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			40,185,743.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			796.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			
14. TOTAL SALARIES AND BENEFITS. . . . .			40,184,947.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .			52.49%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

**PART III: DEFICIENCY AMOUNT**

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	52.49%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	7.51%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) . . . . .	76,554,173.41
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	5,749,218.42

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


Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	53,029.10	0.00	0.00	(140,000.00)				
Other Sources/Uses Detail					0.00	284,735.00	0.00	0.00
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(53,029.10)	140,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					184,735.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,962,414.04		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,078,907.45	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	116,493.41		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	53,029.10	(53,029.10)	140,000.00	(140,000.00)	3,363,642.45	3,363,642.45	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	67,502.00	0.00	0.00	(140,000.00)				
Other Sources/Uses Detail					0.00	285,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(67,502.00)	140,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					185,000.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	4,270,000.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					4,270,000.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	67,502.00	(67,502.00)	140,000.00	(140,000.00)	4,555,000.00	4,555,000.00		

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 2,385,963.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 60,769,112.33

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.93%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,720,237.53
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,060,409.02
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	38,010.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	292,932.14
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,111,588.69
9. Carry-Forward Adjustment (Part IV, Line F)	(10,770.68)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,100,818.01

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	45,683,595.53
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,350,688.15
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	7,129,127.69
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,979,621.61
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	644,993.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	19,906.49
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	54,472.43
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,160,811.92
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	59,028.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,765,329.88
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	74,847,574.70

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 5.49%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2022-23 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B19) 5.48%



#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>4,111,588.69</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(43,166.55)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.49%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.49%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.45%) times Part III, Line B19); zero if positive	<u>(10,770.68)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(10,770.68)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.48%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-5,385.34) is applied to the current year calculation and the remainder (\$-5,385.34) is deferred to one or more future years:	<u>5.49%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3,590.23) is applied to the current year calculation and the remainder (\$-7,180.45) is deferred to one or more future years:	<u>5.49%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(10,770.68)</u>

Approved indirect cost rate: 5.49%  
Highest rate used in any program: 5.45%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,699,908.00	89,800.00	5.28%
01	3150	1,137,266.00	62,000.00	5.45%
01	3182	155,058.00	1,142.00	0.74%
01	3210	1,502,970.21	79,000.00	5.26%
01	3220	4,772,826.16	19,401.22	0.41%
01	3327	65,902.00	2,278.00	3.46%
01	4203	284,855.00	2,214.00	0.78%
01	6010	1,402,004.40	57,300.00	4.09%
01	6500	3,844,590.39	208,000.00	5.41%
01	6512	240,585.00	11,000.00	4.57%
01	7510	102,191.00	2,241.54	2.19%
01	8150	1,926,199.90	104,000.00	5.40%
13	5310	2,625,016.63	140,000.00	5.33%

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	81,891,363.57
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,835,003.66
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,234,549.84
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	284,735.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	7,590.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,526,874.84
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	462,093.63
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				68,991,578.70

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		5,824.27
B. Expenditures per ADA (Line I.E divided by Line II.A)		11,845.53
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	68,298,001.39	11,725.68
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	68,298,001.39	11,725.68
B. Required effort (Line A.2 times 90%)	61,468,201.25	10,553.11
C. Current year expenditures (Line I.E and Line II.B)	68,991,578.70	11,845.53
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

July 1 Budget  
2020-21 Estimated Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,040,478.24		805,064.37	1,845,542.61
2. State Lottery Revenue	8560	861,000.00		281,260.00	1,142,260.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,901,478.24	0.00	1,086,324.37	2,987,802.61
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	45,243.00			45,243.00
2. Classified Salaries	2000-2999	3,320.00			3,320.00
3. Employee Benefits	3000-3999	9,874.00			9,874.00
4. Books and Supplies	4000-4999	409,639.98		20,500.00	430,139.98
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	211,212.00			211,212.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			40,000.00	40,000.00
6. Capital Outlay	6000-6999	16,382.00			16,382.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		695,670.98	0.00	60,500.00	756,170.98
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	1,205,807.26	0.00	1,025,824.37	2,231,631.63
<b>D. COMMENTS:</b>					
Software Licenses					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

\*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Current LEA: 16-63917-0000000 Hanford Elementary		
Selected SELPA: AC		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AC	Kings County	

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5/24/2021 3:56:16 PM

16-63917-0000000

July 1 Budget  
2021-22 Budget  
Technical Review Checks

Hanford Elementary

Kings County

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

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

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>



CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.

PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).

PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, and 3332.

PASSED

## GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

PASSED

INTRAFFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.

PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

## **SUPPLEMENTAL CHECKS**

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information

items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.