

2021-22

June 15, 2021 Public Hearing Proposed Budget for Adoption

June 22, 2021 Budget Adoption



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Marysville Joint Unified School District

2021-22 Proposed Budget Report and Multiyear Fiscal Projection

Public Hearing – June 15, 2021

Adoption – June 22, 2021

Local Educational Agencies (LEAs) are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the adopted budget occurs before the State has enacted its budget, and before actual revenues and expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented to the Board no less than 45 days after the enacted State budget.

Illustrated below is a summary of the proposed State budget and budget guidelines as provided by California Association of School Business Officials, County Office of Education and School Services of California. The proposed budget report also contains financial summaries, multi-year projections and detailed financial state reports relating to the projected financial activity for 2021-22 through 2023-24 specific to the Marysville Joint Unified School District.

Governor’s Revised State Budget Proposal “May Revision”

Governor Newsom released his proposed Revised State budget on May 14th for the upcoming 2021-22 fiscal year. The state’s General Fund budget has recovered significantly reflecting a \$75.7 billion surplus. As a result, the May Revision estimates that the Gann Limit could be exceeded for the 2020–21 and 2021–22 fiscal years by \$16.2 billion. Since the Gann Limit limits the allowable growth in state and local government spending (including school districts), any amounts over the threshold limit must be evenly distributed between education and refunds. The May Revision allocates the whole \$16.2 billion estimate by providing tax refunds through the Golden State Stimulus program, and allocating the balance of \$8.1 billion to K–14 schools in 2022–23 as a supplement to Proposition 98 funds.

Proposition 98 funding is estimated to be \$93.7 billion, which is an increase of \$17.7 billion over January estimates. Additionally, the Proposition 98 funding level for 2020-21 is estimated to increase from \$82.8 billion to \$92.8 billion.

LCFF Cost-of-Living-Adjustment (COLA): The Governor proposes an increase to the Local Control Funding Formula (LCFF) by 5.07% in the following manner:

- Increase the LCFF by the 2020-21 COLA of 2.31%
- Increase the LCFF by 2.76% (statutory 2021-22 COLA of 1.70% plus an additional 1% to address ongoing fiscal pressures, and compounding the sum by the 2020-21 2.31% COLA)
 - $(1.70\% + 1.00\%) \times 1.0231 = 2.76\%$

Other Program Cost-of-Living-Adjustment (COLA): The COLA relating to special education is proposed to increase by the 2020-21 COLA of 2.31% and 2021-22 COLA of 1.70%, resulting in a COLA of 4.05% after compounding. Other programs (i.e. mandated block grant, nutrition, state preschool) are projected to only receive the 2021-22 statutory COLA of 1.70%.

Deferrals: Due to the improved economy above January projections, the Governor proposes to further reduce the deferrals by an additional \$1.1 billion over January’s proposal of \$9.2 billion resulting in a 2021-22 fiscal year ending balance of \$2.61 billion deferred.

Additional May Revision Proposals: Additional components of the Governor’s May Revision for 2021-22 provide for the following items. Please note that the items below are not in the District’s 2021-22 budget, due to their uncertainty, timing, and/or the need to increase additional expenditures. Once amounts are known and measurable, they will be added to the budget.

Budget Component	Description
After School & Summer Programs	<ul style="list-style-type: none"> • \$1B for 2021-22 growing to \$5B for 2025-26 for providing afterschool and summer programs to LEAs with the greatest amount of low income, English learners and foster care students at no cost.
Behavioral Health Initiative	<ul style="list-style-type: none"> • \$4B over five years to identify and treat behavioral health needs early
Broadband	<ul style="list-style-type: none"> • \$35M of one-time funds in tandem with E-Rate funds to expand internet access to isolated and underserved communities
Child Care, Preschool, & Transitional Kindergarten (TK)	<ul style="list-style-type: none"> • 106,500 new subsidized child care slots • By 2024-25, provide universal access to TK for all children 4 yrs. old at a total cost of \$2.7B • \$740M for TK classroom ratio reduction • Repurpose the one-time \$250M TK incentive grant to a TK expansion & facilities proposal beginning 2022-23
Community Schools	<ul style="list-style-type: none"> • \$3B in one-time funding to convert schools in order for schools to service the community (i.e. health/social services)
Educator Workforce	<ul style="list-style-type: none"> • \$3.3B for various programs relating to teacher recruitment, retention, and professional development
Proposition 98 Concentration Grant Funding Augmentation	<ul style="list-style-type: none"> • \$1.1 billion augmentation to the LCFF in order to increase the number of personnel providing direct services to students • Funding factor would go from 50% to 65%, and the additional funds will need to be included in the LEA’s LCAP
Student Learning	<ul style="list-style-type: none"> • Additional \$2B of one-time funds for health and safety operations related to reopening schools • Additional \$2.6B of federal flexible funding to provide interventions relating to accelerated learning
Student Nutrition	<ul style="list-style-type: none"> • \$150M increase in the state reimbursement rate for schools participating in a federal universal meal provision • \$100M of one-time funding for training and infrastructure upgrades

Federal Funds

Due to the passage of the \$1.9 trillion America Recue Plan approved in March 2021, K-12 LEAs are expected to receive approximately \$15.3 billion of Elementary and Secondary School Emergency Relief (ESSER III) funds. Initial estimates for the Marysville Joint Unified School District is approximately \$29,866,000. This amount will be added to the General Fund Restricted Budget when the ability to do so is updated in the state software.

The Governor’s May Revision also contains an increase of approximately \$278 million of one-time funding relating to the Individuals with Disabilities Act (IDEA). In addition, \$15 million of one-time funds are proposed to assist LEAs to develop and administer a comprehensive individualized education program; \$2.3 million to address complaints and better monitoring procedures; and \$1.2 million to improve coordination between various agencies to support the transition from infant to preschool programs.

Routine Restricted Maintenance Account:

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- Currently, LEAs are allowed to exclude the following programs from its calculation of required contributions to routine restricted maintenance:
 - State pension on-behalf payments
 - ESSER I, GEER I, Coronavirus Relief, & State LLM
 - State supplemental meal reimbursements
- The most recent funds relating to coronavirus impacts (i.e. ESSER II, In-Person, & Extended Learning) currently remain included in the calculation. Please note that the status of whether these funding sources remain included may change based on the enacted state budget; additionally, whether ESSER III is included has not yet been determined.

Therefore, in order to ensure the Marysville Joint Unified School District is in compliance with the above provisions, the District is aware that additional budget may be required to meet the 3% contribution minimum due to the following:

- Likelihood of budgeting additional expenditures relating to unspent 2020-21 funds that are budgeted after the 2021-22 budget adoption
- Possible increases in expenditures (i.e. salary increases, pension and other benefit adjustments)
- Possibility of one-time expenditures (i.e. textbook adoption, capital costs, etc...)

Reserves

District Reserve Requirements: The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated

for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year

- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those Funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
 - The State must notify local educational agencies when the conditions are and are no longer applicable

Based on the May Revision, the Public School System Stabilization Account (PSSSA) is projected to have a reserve of \$4.6 billion. Since the reserve exceeds 3% of the Proposition 98 amount, LEAs will have the statutory reserve cap described above beginning 2022-23.

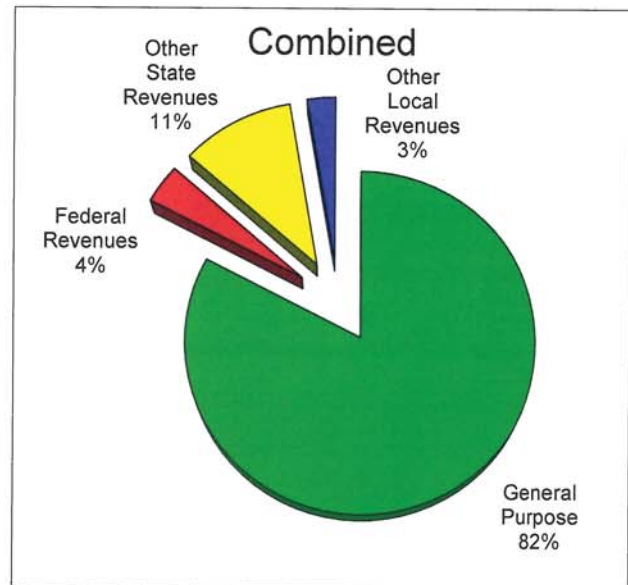
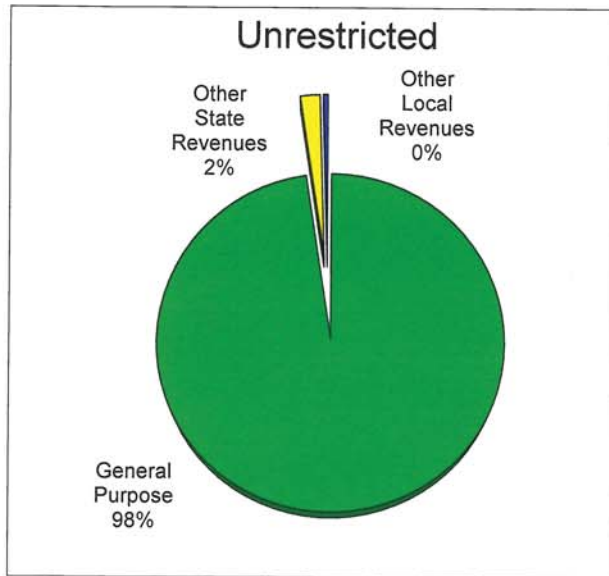
2021-22 Marysville Joint Unified School District Primary Budget Components

- ❖ Average Daily Attendance (ADA) is estimated at 9,279.88
 - Based on the minimum guarantee of prior year ADA of 9279.88.
- ❖ The District’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 77.75%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated by SSC to be \$150 per ADA for unrestricted purposes and \$49 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$32.79 for K-8 ADA and \$63.17 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$106,438,868	\$106,438,868
Federal Revenues	\$0	\$7,300,478
Other State Revenues	\$1,753,002	\$9,789,440
Other Local Revenues	\$404,873	\$5,804,829
TOTAL	\$108,596,743	\$129,333,615



Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for 2021-22. The amounts will be revised throughout the year based on information received from the State.

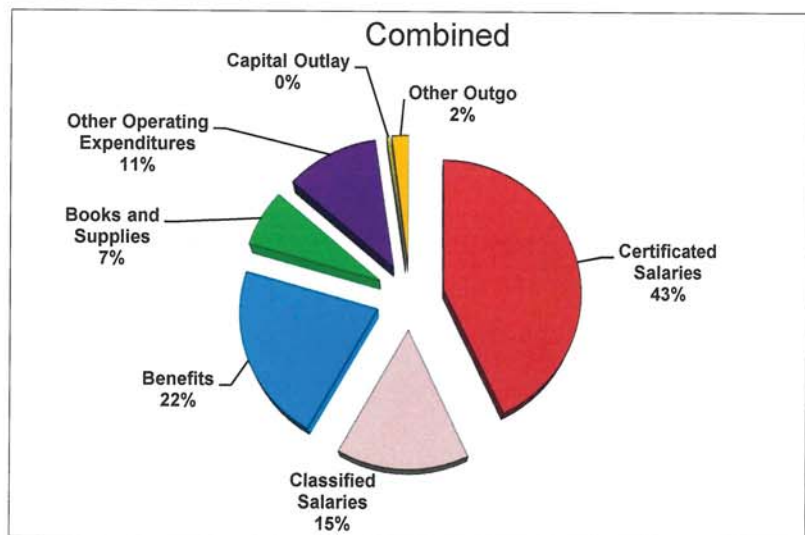
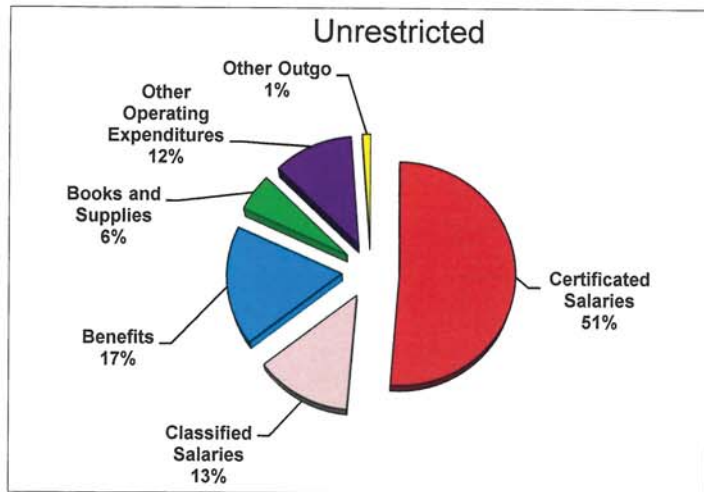
Education Protection Account (EPA) Budget	
2021-22 Fiscal Year	
Description	Amount
BEGINNING BALANCE	\$0
BUDGETED EPA REVENUES:	
<i>Estimated EPA Funds</i>	\$18,466,524
<i>Certificated Instructional Salaries</i>	\$14,222,917
<i>Certificated Instructional Benefits</i>	\$4,243,607
TOTAL	\$18,466,524
ENDING BALANCE	\$0

Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 81% of the District's unrestricted budget, and approximately 80% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$42,522,733	\$50,020,045
Classified Salaries	\$15,851,228	\$23,077,087
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$22,210,625	\$33,239,089
Books and Supplies	\$5,599,205	\$8,039,514
Other Operating Expenditures	\$9,190,550	\$12,496,614
Capital Outlay	\$965,125	\$965,125
Other Outgo	-\$1,569,372	\$4,476,712
TOTAL	\$94,770,094	\$132,314,186

Following is a graphical representation of expenditures by percentage:



General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education - Instruction	\$11,780,783
Restricted Maintenance Account	\$3,800,000
TOTAL CONTRIBUTIONS	\$15,580,783

General Fund Summary

The District’s 2021-22 General Fund projects a total operating deficit of \$3,682,219 million resulting in an estimated ending fund balance of \$66,193,698 million. The components of the District’s fund balance are as follows: revolving cash & other nonspendables - \$498,377; restricted programs - \$25,343,256; economic uncertainty - \$3,990,475; committed - \$182,866; assigned - \$16,586,025; and unassigned - \$19,592,699. In accordance with SB 858 a detail description of assigned & unassigned balances is provided on page 10.

Cash Flow

The District is anticipating having positive monthly cash balances during the 2021-22 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2020-21	Est. Net Change	2021-22
GENERAL (UNRESTRICTED & RESTRICTED)	\$69,875,917	(\$3,682,219)	\$66,193,698
STUDENT ACTIVITY SPECIAL REVENUE	\$588,436	\$0	\$588,436
CHARTER SCHOOL FUND (MCAA)	\$1,705,312	\$144,955	\$1,850,267
CHILD DEVELOPMENT FUND	\$471,032	\$15,000	\$486,032
CAFETERIA FUND	\$1,584,284	\$746,447	\$2,330,731
DEFERRED MAINTENANCE	\$1,736,674	\$20,000	\$1,756,674
BUILDING FUND	\$34,281	\$35,000	\$69,281
CAPITAL FACILITIES	\$6,582,815	(\$4,000,000)	\$2,582,815
COUNTY SCHOOL FACILITIES	\$156,665	\$2,500	\$159,165
BOND INTEREST & REDEMPTION	\$5,338,992	\$0	\$5,338,992
DEBT SERVICE FUND FOR BLENDED COMPONENT UNITS	\$3,551,956	\$0	\$3,551,956
FOUNDATION PRIVATE PURPOSE TRUST	\$1,193,114	\$12,000	\$1,205,114
TOTAL	\$92,819,478	(\$6,706,317)	\$86,113,161

Multiyear Projection

General Planning Factors:

Illustrated below are the latest factors that districts are expected to utilize as planning factors:

<i>Planning Factor</i>	2020-21	2021-22	2022-23	2023-24
Dept of Finance Statutory COLA	2.31%	1.70%	2.48%	3.11%
Local Control Funding Formula COLA	0.00%	5.07%	2.48%	3.11%
STRS Employer Rates	16.15%	16.92%	19.10%	19.10%
PERS Employer Rates	20.70%	22.91%	26.10%	27.10%
SUI Employer Rates	0.05%	1.23%	0.20%	0.20%
Lottery – Unrestricted per ADA	\$150	\$150	\$150	\$150
Lottery – Prop. 20 per ADA	\$49	\$49	\$49	\$49
Mandate Block Grant for Districts: K-8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64
Mandate Block Grant for Districts: 9-12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75
Mandate Block Grant for Charters: K-8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19
Mandate Block Grant for Charters: 9-12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55
State Preschool Full-Day Reimbursement Rate	\$49.85	\$50.70	\$51.96	\$53.57
State Preschool Part-Day Reimbursement Rate	\$30.87	\$31.39	\$32.17	\$33.17
General Child Care Daily Reimbursement Rate	\$49.54	\$50.38	\$51.63	\$53.23
Routine Restricted Maintenance Account (refer to the provisions discussed above)	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

Revenue Assumptions:

The Local Control Funding Formula is calculated using the Department of Finance COLA planning factors as noted above. Enrollment projections based on the survivor cohort method result in anticipated student enrollment growth of approximately 230 students for 2021-22. Average Daily Attendance (ADA) for 2021-22, is budgeted at the guaranteed minimum of 9,279.88. Subsequent year ADA projections are decreased due to the uncertainty surrounding future attendance percentages due to COVID. Federal and State revenues reduce substantially in the budget year due to removal of the one-time COVID funds received in 2020-21. Federal, State and local revenue is anticipated to remain relatively constant for the subsequent years. Of note, is that the ESSER III estimated amount of \$29.8M is not included in the budget due to the timing of the state software update which did not allow for its inclusion at the time the budget was prepared. The ESSER III funds will be budgeted as soon as practicable in 2021-22.

Expenditure Assumptions:

Certificated step and column costs are expected to increase by 2% each year. Unrestricted certificated salaries include an increase of six certificated positions due to the expected increase in enrollment. Additional certificated positions are included in the budget per the Local Control

Accountability Plan goals and actions. Classified step costs are expected to increase by 2% each year and additional positions are budgeted based on the LCAP goals and actions. Restricted certificated and classified expenditures are estimated to increase for 2021-22 due to the same step and column adjustments.

As a result, adjustments to benefits reflect the effects of salary changes noted above, program adjustments, expected increases to employer pension costs and the expected increase to unemployment insurance.

Unrestricted supplies and operating expenditures are relatively constant. Restricted supplies and operating expenditures are estimated to decrease for 2021-22 primarily due to one-time COVID expenditures not yet determined and other program adjustments. Capital outlay is reduced until planned facility projects are budgeted. Indirect costs from restricted programs are expected to decrease for 2021-22 due to program adjustments noted above, and remain constant thereafter. Transfers out are expected to remain relatively constant from 2020-21 to 2021-22 due to program adjustments, and decrease thereafter due to anticipated elimination of general fund support to the nutritional services program. Contributions to restricted programs are expected to increase for 2021-22 due to program adjustments noted above and increase thereafter due to step and additional pension costs for restricted programs that receive support from the unrestricted general fund. The trend continues with Special Education programs being underfunded, which require on-going, increasing amounts of contributions.

Estimated Ending Fund Balances:

During 2022-23, the District estimates that the General Fund is projected to deficit spend by \$4,308,133 resulting in an unrestricted ending General Fund balance of approximately \$36,542,309 million.

During 2023-24, the District estimates that the General Fund is projected to deficit spend by \$5,779,251 million resulting in an unrestricted ending General Fund balance of \$30,763,057.

In accordance with the disclosure requirements of Senate Bill 858, amounts over the State mandated reserve of three percent of total General Fund outgo are reserved for the following activities:

Description	2021-22	2022-23	2023-24
2021-22 Projected Deficit	\$3,682,219		
2022-23 Projected Deficit		\$4,308,133	
2023-24 Projected Deficit			\$5,779,251
5 Year Technology Replacement	\$4,740,000	\$4,740,000	\$4,740,000
One-Time Facilities	\$1,759,082	\$1,759,082	\$1,759,082
5 Year Textbook Curriculum Adoption	\$5,372,000	\$5,372,000	\$5,372,000
2020 COPS Due December 2022	\$437,972		
2020 COPS Due June 2023	\$2,265,944	\$2,265,944	
Elementary Counselors (previously Grant funded)	\$258,000	\$258,000	\$258,000
Site Discretionary Allocation Carryover	\$760,000	\$760,000	\$760,000
Lottery Site Carryover	\$993,027	\$993,027	\$993,027
2020 COPS Payments beginning 2024	\$19,592,699	\$15,859,998	\$12,202,443
Amount Disclosed per SB 858 Requirements	\$39,860,943	\$36,316,184	\$31,863,803
Add: Nonspendable Reserves	\$498,377	\$498,377	\$498,377
Add: Committed for OPEB	\$182,866		
Add: State Reserve for Economic Uncertainty (REU) - 3%	\$3,990,475	\$4,035,881	\$4,180,129
Add: Restricted Fund Balance	\$25,343,256	\$25,343,256	\$25,343,256
Add: Unallocated	\$0	\$0	\$0
<i>Estimated Ending Fund Balance</i>	<i>\$69,875,917</i>	<i>\$66,193,698</i>	<i>\$61,885,565</i>

Conclusion:

Despite current year and future projected deficit spending, the projected budget and multi-year projections support that the District is able to meet its financial obligations for the current and subsequent two years.

Administration is confident that the District will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the District remains fiscally solvent.

MARYSVILLE JOINT UNIFIED SCHOOL DISTRICT

2021-22 Proposed Budget

Projected Financial Activity: All Funds

Description	General Fund (01)	Student Activity Special Revenue Fund (08)	Charter Schools Special Reserve Fund (09)	Child Development Fund (12)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Building Fund (21)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Bond Interest & Redemption Fund (51)	Blended Component Debt Service Fund (52)	Scholarship Trust Fund (73)	Total
REVENUES													
General Purpose (LCFF) Revenues:													
State Aid	87,715,062		3,021,388			820,000							91,556,450
Property Taxes & Misc. Local	18,723,806		756,690										19,480,496
Total General Purpose	106,438,868		3,778,078			820,000							111,036,946
Federal Revenues	7,300,478			82,132	6,976,583								14,359,193
Other State Revenues	9,789,440	173,401	277,327	2,717,413	462,349								13,246,529
Other Local Revenues	5,804,829	173,401	14,000	16,500		20,000	35,000	1,000,000	2,500	2,297,388	2,405,225	20,000	11,788,843
TOTAL - REVENUES	129,333,615	173,401	4,069,405	2,816,045	7,438,932	840,000	35,000	1,000,000	2,500	2,297,388	2,405,225	20,000	150,431,511
EXPENDITURES													
Certificated Salaries	50,020,045		1,903,394	806,833									52,730,272
Classified Salaries	23,077,087		136,442	811,660	2,747,438								26,772,627
Employee Benefits (All)	33,239,089		907,270	629,112	1,057,956								35,833,427
Books & Supplies	8,039,514	173,401	228,066	345,604	2,888,500								11,675,085
Other Operating Expenses (Services)	12,496,614		179,910	50,735	264,415								12,991,674
Capital Outlay	965,125				115,000	820,000		5,000,000					6,900,125
Other Outgo	5,524,015									2,297,388	2,405,225	8,000	10,234,628
Direct Support/Indirect Costs	(1,047,303)		671,016	157,101	219,186								
TOTAL - EXPENDITURES	132,314,186	173,401	4,026,098	2,801,045	7,292,495	820,000		5,000,000		2,297,388	2,405,225	8,000	157,137,838
EXCESS (DEFICIENCY)	(2,980,571)		43,307	15,000	146,437	20,000	35,000	(4,000,000)	2,500			12,000	(6,706,327)
OTHER SOURCES/USES													
Transfers In													
Transfers (Out)			101,648		600,000								701,648
Net Other Sources (Uses)	(701,648)												(701,648)
Contributions to Restricted Programs													
TOTAL - OTHER SOURCES/USES	(701,648)		101,648		600,000								
FUND BALANCE INCREASE (DECREASE)	(3,682,219)		144,955	15,000	746,437	20,000	35,000	(4,000,000)	2,500			12,000	(6,706,327)
FUND BALANCE													
Beginning Fund Balance	69,875,917	588,436	1,705,312	471,032	1,584,294	1,736,674	34,281	6,582,815	156,665	5,338,992	3,551,956	1,193,114	92,819,488
Ending Balance, June 30	66,193,698	588,436	1,850,267	486,032	2,330,731	1,756,674	69,281	2,582,815	159,165	5,338,992	3,551,956	1,205,114	86,113,161

MARYSVILLE JOINT UNIFIED SCHOOL DISTRICT
2021-22 Proposed Budget
Projected Financial Activity: Operating Funds (General & Charter Funds)

Description	General Fund			Charter Fund (MCAA)			Grand Total Information Only
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
REVENUES							
General Purpose (LCFF) Revenues:							
State Aid & EPA	87,715,062	-	87,715,062	3,021,388	-	3,021,388	90,736,450
Property Taxes & Misc. Local	18,723,806	-	18,723,806	756,690	-	756,690	19,480,496
Total General Purpose	106,438,868	-	106,438,868	3,778,078	-	3,778,078	110,216,946
Federal Revenues	-	7,300,478	7,300,478	-	-	-	7,300,478
Other State Revenues	1,753,002	8,036,438	9,789,440	69,245	208,082	277,327	10,066,767
Other Local Revenues	404,873	5,399,956	5,804,829	10,000	4,000	14,000	5,818,829
TOTAL - REVENUES	108,596,743	20,736,872	129,333,615	3,857,323	212,082	4,069,405	133,403,020
EXPENDITURES							
Certificated Salaries	42,522,733	7,497,312	50,020,045	1,816,498	86,896	1,903,394	51,923,439
Classified Salaries	15,851,228	7,225,859	23,077,087	136,442	-	136,442	23,213,529
Employee Benefits (All)	22,210,625	11,028,464	33,239,089	887,284	19,986	907,270	34,146,359
Books & Supplies	5,599,205	2,440,309	8,039,514	204,808	23,258	228,066	8,267,580
Other Operating Expenses (Services)	9,190,550	3,306,064	12,496,614	179,910	-	179,910	12,676,524
Capital Outlay	965,125	-	965,125	-	-	-	965,125
Other Outgo	-	5,524,015	5,524,015	-	-	-	5,524,015
Direct Support/Indirect Costs	(1,569,372)	522,069	(1,047,303)	671,016	-	671,016	(376,287)
TOTAL - EXPENDITURES	94,770,094	37,544,092	132,314,186	3,895,958	130,140	4,026,098	136,340,284
EXCESS (DEFICIENCY)	13,826,649	(16,807,220)	(2,980,571)	(38,635)	81,942	43,307	(2,937,264)
OTHER SOURCES/USES							
Transfers In	-	-	-	-	-	-	-
Transfers (Out)	-	(701,648)	(701,648)	-	101,648	101,648	101,648
Net Other Sources (Uses)	-	-	-	-	-	-	(701,648)
Contributions (to Restricted Programs)	(15,580,783)	15,580,783	-	-	-	-	-
TOTAL - OTHER SOURCES/USES	(15,580,783)	14,879,135	(701,648)	-	101,648	101,648	(600,000)
FUND BALANCE INCREASE (DECREASE)	(1,754,134)	(1,928,085)	(3,682,219)	(38,635)	183,590	144,955	(3,537,264)
FUND BALANCE							
Beginning Fund Balance	42,604,576	27,271,341	69,875,917	1,191,551	513,761	1,705,312	71,581,229
Ending Balance, June 30	40,850,442	25,343,256	66,193,698	1,152,916	697,351	1,850,267	68,043,965

Marysville Joint Unified School District

Budget Summary

Description	2020-21 Estimated Actuals			2021-22 Proposed Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES						
General Purpose Revenue	102,720,654	0	102,720,654	106,438,868	0	106,438,868
Federal Revenue	13,424	36,541,954	36,555,378	0	7,300,478	7,300,478
State Revenue	1,833,236	23,431,921	25,265,157	1,753,002	8,036,438	9,789,440
Local Revenue	1,168,327	5,439,878	6,608,205	404,873	5,399,956	5,804,829
Total Revenues	105,735,641	65,413,753	171,149,394	108,596,743	20,736,872	129,333,615
EXPENDITURES						
Certificated Salaries	39,410,895	7,442,492	46,853,387	42,522,733	7,497,312	50,020,045
Classified Salaries	12,645,609	7,352,369	19,997,978	15,851,228	7,225,859	23,077,087
Benefits	19,541,234	10,387,461	29,928,695	22,210,625	11,028,464	33,239,089
Books and Supplies	6,142,989	14,061,899	20,204,888	5,599,205	2,440,309	8,039,514
Other Services & Oper. Expenses	9,482,096	6,816,302	16,298,398	9,190,550	3,306,064	12,496,614
Capital Outlay	5,126,161	1,660,428	6,786,589	965,125	0	965,125
Other Outgo 7xxx	422	5,371,961	5,372,383	0	5,524,015	5,524,015
Transfer of Indirect 73xx	(1,958,816)	1,068,900	(889,916)	(1,569,372)	522,069	(1,047,303)
Total Expenditures	90,390,590	54,161,812	144,552,402	94,770,094	37,544,092	132,314,186
Excess / (Deficiency)	15,345,051	11,251,941	26,596,992	13,826,649	(16,807,220)	(2,980,571)
OTHER SOURCES/USES						
Transfers In	0	0	0	0	0	0
Transfers Out	0	(744,009)	(744,009)	0	(701,648)	(701,648)
Net Other Sources (Uses)	0	0	0	0	0	0
Contributions to Restricted	(14,581,527)	14,581,527	0	(15,580,783)	15,580,783	0
Total Financing Sources/Uses	(14,581,527)	13,837,518	(744,009)	(15,580,783)	14,879,135	(701,648)
Net Increase (Decrease)	763,524	25,089,459	25,852,983	(1,754,134)	(1,928,085)	(3,682,219)
FUND BALANCE, RESERVES						
Beginning Balance	41,841,051	2,181,883	44,022,934	42,604,575	27,271,341	69,875,916
Ending Balance	42,604,575	27,271,342	69,875,917	40,850,441	25,343,256	66,193,697
Nonspendable	498,377		498,377	498,377		498,377
Restricted		27,271,341	27,271,341		25,343,256	25,343,256
Committed	956,933		956,933	182,866		182,866
Assigned	16,621,486		16,621,486	16,586,025		16,586,025
Unassigned - REU	3,990,473		3,990,473	3,990,475	0	3,990,475
Unassigned - Other	20,537,306		20,537,306	19,592,698	0	19,592,698
Total - Fund Balance	42,604,575	27,271,341	69,875,916	40,850,441	25,343,256	66,193,697

Marysville Joint Unified School District
Budget Summary
General Fund Multi-Year Projection

Description	2021-22 Projected Budget			2022-23 Projected Budget			2023-24 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
LCFF Revenue (A)	106,438,868	0	106,438,868	107,326,470	0	107,326,470	110,663,631	0	110,663,631
Federal Revenue (B)	0	7,300,478	7,300,478	0	7,300,478	7,300,478	0	7,300,478	7,300,478
State Revenue (C)	1,753,002	8,036,438	9,789,440	1,753,000	8,036,438	9,789,438	1,753,000	8,036,438	9,789,438
Local Revenue (D)	404,873	5,399,956	5,804,829	404,873	5,399,956	5,804,829	404,873	5,399,956	5,804,829
Total Revenues	108,596,743	20,736,872	129,333,615	109,484,343	20,736,872	130,221,215	112,821,504	20,736,872	133,558,376
EXPENDITURES									
Certificated Salaries (E)	42,522,733	7,497,312	50,020,045	43,373,187	7,647,258	51,020,445	44,240,651	7,800,203	52,040,854
Classified Salaries (E)	15,851,228	7,225,859	23,077,087	16,168,253	7,370,377	23,538,630	16,494,788	7,517,785	24,012,573
Benefits (F)	22,210,625	11,028,464	33,239,089	22,876,944	11,359,318	34,236,262	23,563,252	11,700,097	35,263,349
Books and Supplies (G)	5,599,205	2,440,309	8,039,514	5,733,586	1,578,554	7,312,140	5,733,586	2,032,422	7,766,008
Other Services & Oper. Exp (G)	9,190,550	3,306,064	12,496,614	9,411,123	3,306,064	12,717,187	9,411,123	3,306,064	12,717,187
Capital Outlay	965,125	0	965,125	680,000	0	680,000	680,000	0	680,000
Other Outgo 7xxx (G)	0	5,524,015	5,524,015	437,972	5,524,015	5,961,987	2,265,944	5,524,015	7,789,959
Transfer of Indirect 73xx (H)	(1,569,372)	522,069	(1,047,303)	(1,569,372)	522,069	(1,047,303)	(1,569,372)	522,069	(1,047,303)
Total Expenditures	94,770,094	37,544,092	132,314,186	97,111,693	37,307,655	134,419,348	100,819,972	38,402,655	139,222,627
Excess / (Deficiency)	13,826,649	(16,807,220)	(2,980,571)	12,372,650	(16,570,783)	(4,198,133)	12,001,532	(17,665,783)	(5,664,251)
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out (I)	0	(701,648)	(701,648)	0	(110,000)	(110,000)	0	(115,000)	(115,000)
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted (J)	(15,580,783)	15,580,783	0	(16,680,783)	16,680,783	0	(17,780,783)	17,780,783	0
Total Financing Sources/Uses	(15,580,783)	14,879,135	(701,648)	(16,680,783)	16,570,783	(110,000)	(17,780,783)	17,665,783	(115,000)
Net Increase (Decrease)	(1,754,134)	(1,928,085)	(3,682,219)	(4,308,133)	0	(4,308,133)	(5,779,251)	0	(5,779,251)
FUND BALANCE, RESERVES									
Beginning Balance	42,604,575	27,271,341	69,875,916	40,850,441	25,343,256	66,193,697	36,542,308	25,343,256	61,885,564
Ending Balance	40,850,441	25,343,256	66,193,697	36,542,308	25,343,256	61,885,564	30,763,057	25,343,256	56,106,313
Nonspendable	498,377	0	498,377	498,377	0	498,377	498,377	0	498,377
Restricted	0	25,343,256	25,343,256	0	25,343,256	25,343,256	0	25,343,256	25,343,256
Committed	182,866	0	182,866	0	0	0	0	0	0
Assigned	16,586,025	0	16,586,025	16,148,053	0	16,148,053	13,882,109	0	13,882,109
Unassigned - REU @ 3%	3,990,475	0	3,990,475	4,035,881	0	4,035,881	4,180,129	0	4,180,129
Unassigned - Other	19,592,698	0	19,592,698	15,859,997	0	15,859,997	12,202,442	0	12,202,442
Total - Fund Balance	40,850,441	25,343,256	66,193,697	36,542,308	25,343,256	61,885,564	30,763,057	25,343,256	56,106,313

Notes:

- (A) 2021-22 projected enrollment to increase by 230 students. The District anticipates a reduction in attendance percentages due to COVID. LCFF Calculation includes guaranteed ADA of 9,279.88 until attendance percentage rate is known.
- (B) Federal revenue is estimated to remain constant.
- (C) Unrestricted State revenue is estimated to remain constant.
- (D) Unrestricted Local revenue is estimated to remain constant.
- (E) 2021-22 Salaries do not include any negotiated increase as negotiations are currently unsettled. LCAP additional positions are budgeted in 2021-22 and subsequent year salary changes include step increases of approximately 2% for both certificated and classified salaries.
- (F) Adjustment to benefits reflect salary changes noted above and expected increases to employer pension costs and unemployment insurance rate based on Governor's May Revise.
- (G) Services and Other outgo are estimated to increase by California CPI: 2022-23 2.4%.
- (H) Indirect costs are estimated to remain the same.
- (I) Transfer to Fund 13 is eliminated in 2022-23 and 2023-24.
- (J) The increase of contributions to restricted programs is due to step, pension, maintenance costs and the ongoing trend of underfunding Special Education.

2021-22 Adopted Budget

Reasons for Assigned and Unassigned Ending Fund Balances above the Minimum Economic Uncertainty Reserve

Education Code Section 42127(a)(2)(B)(1) requires providing all of the following for public review and discussion:

- (i) The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (ii) The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- (iii) A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties, as identified pursuant to clause (ii).

Minimum Recommended Reserve for Economic Uncertainty & Combined Assigned and Unassigned/Unappropriated Fund Balances:			
Objects 9780/9789/9790:	2021-22 Budget	2022-23 MYP	2023-24 MYP
Fund 01: General Fund	\$40,169,199.00	\$36,043,932.00	\$25,254,802.00
Fund 17: Special Reserve Fund for Other Than Capital Outlay Projects			
Total Assigned and Unassigned Ending Fund Balances	\$40,169,199.00	\$36,043,932.00	\$25,254,802.00
District Standard Reserve Level (Form CS Line 10B-4)	3%	3%	3%
Fund Combined Unrest/Rest Expenses and Financing Uses (MYP Line 11)	\$133,015,834.00	\$134,529,348.00	\$139,337,627.00
Less District Minimum Reserve for Economic Uncertainties	\$3,990,475.00	\$4,035,880.00	\$4,180,129.00
Remaining Balance to Substantiate Need	\$36,178,724.00	\$32,008,052.00	\$30,264,681.00

Reasons for Fund Balances above Minimum Reserve for Economic Uncertainties:				
Fund	Description of Reason	2021-22 Budget	2022-23 MYP	2023-24 MYP
01	Additional 3% REU for Assignments & Restrictions	\$3,990,475.00	\$4,035,881.00	\$4,180,129.00
01	Committed - OPEB	\$182,866.00	\$0.00	\$0.00
01	Non-Spendable Reserves	\$498,377.00	\$498,377.00	\$498,377.00
01	Restricted Fund Balance	\$25,343,256.00	\$25,343,256.00	\$25,343,256.00
01	2020 COPs Payment Due Dec 2022	\$437,972.00		\$0.00
01	2020 COPs Payment Due Jun 2023	\$2,265,944.00		\$0.00
01	2020 COPs Payments Due after 2023-24	\$3,459,834.00	\$2,130,538.00	\$242,919.00
	Total of Substantiated Needs	\$36,178,724.00	\$32,008,052.00	\$30,264,681.00

Remaining Unsubstantiated Balance	\$0.00	\$0.00	\$0.00
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Education Code Section 42127 (d)(1) requires a county superintendent to either conditionally approve or disapprove a school district budget if the district does not provide for EC 42127 (a)(2)(B) public review and discussion at its public budget hearing.

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	102,720,654.39	0.00	102,720,654.39	106,438,868.00	0.00	106,438,868.00	3.6%
2) Federal Revenue		8100-8299	13,424.00	36,541,954.46	36,555,378.46	0.00	7,300,478.00	7,300,478.00	-80.0%
3) Other State Revenue		8300-8599	1,833,235.95	23,431,920.62	25,265,156.57	1,753,002.00	8,036,438.00	9,789,440.00	-61.3%
4) Other Local Revenue		8600-8799	1,168,327.06	5,439,878.14	6,608,205.20	404,873.00	5,399,956.00	5,804,829.00	-12.2%
5) TOTAL, REVENUES			105,735,641.40	65,413,753.22	171,149,394.62	108,596,743.00	20,736,872.00	129,333,615.00	-24.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	39,410,895.18	7,442,491.73	46,853,386.91	42,522,733.00	7,497,312.00	50,020,045.00	6.8%
2) Classified Salaries		2000-2999	12,645,609.23	7,352,368.82	19,997,978.05	15,851,228.00	7,225,859.00	23,077,087.00	15.4%
3) Employee Benefits		3000-3999	19,541,233.86	10,387,461.20	29,928,695.06	22,210,625.00	11,028,464.00	33,239,089.00	11.1%
4) Books and Supplies		4000-4999	6,142,989.70	14,061,899.12	20,204,888.82	5,599,205.00	2,440,309.00	8,039,514.00	-60.2%
5) Services and Other Operating Expenditures		5000-5999	9,482,095.93	6,816,302.01	16,298,397.94	9,190,550.00	3,306,064.00	12,496,614.00	-23.3%
6) Capital Outlay		6000-6999	5,126,160.98	1,660,428.25	6,786,589.23	965,125.00	0.00	965,125.00	-85.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	422.00	5,371,961.50	5,372,383.50	0.00	5,524,015.00	5,524,015.00	2.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,958,816.49)	1,068,899.94	(889,916.55)	(1,569,372.00)	522,069.00	(1,047,303.00)	17.7%
9) TOTAL, EXPENDITURES			90,390,590.39	54,161,812.57	144,552,402.96	94,770,094.00	37,544,092.00	132,314,186.00	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			15,345,051.01	11,251,940.65	26,596,991.66	13,826,649.00	(16,807,220.00)	(2,980,571.00)	-111.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	744,009.00	744,009.00	0.00	701,648.00	701,648.00	-5.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,581,526.60)	14,581,526.60	0.00	(15,580,783.00)	15,580,783.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,581,526.60)	13,837,517.60	(744,009.00)	(15,580,783.00)	14,879,135.00	(701,648.00)	-5.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			763,524.41	25,089,458.25	25,852,982.66	(1,754,134.00)	(1,928,085.00)	(3,682,219.00)	-114.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	41,841,051.37	2,181,882.63	44,022,934.00	42,604,575.78	27,271,340.88	69,875,916.66	58.7%
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)			41,841,051.37	2,181,882.63	44,022,934.00	42,604,575.78	27,271,340.88	69,875,916.66	58.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,841,051.37	2,181,882.63	44,022,934.00	42,604,575.78	27,271,340.88	69,875,916.66	58.7%
2) Ending Balance, June 30 (E + F1e)			42,604,575.78	27,271,340.88	69,875,916.66	40,850,441.78	25,343,255.88	66,193,697.66	-5.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Stores		9712	468,376.96	0.00	468,376.96	468,377.00	0.00	468,377.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	27,271,340.88	27,271,340.88	0.00	25,343,255.88	25,343,255.88	-7.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	956,933.00	0.00	956,933.00	182,866.00	0.00	182,866.00	-80.9%
Other Post Employment Benefits	0000	9760				182,866.00		182,866.00	
Other Post Employment Benefits	0000	9760	956,933.00		956,933.00				
d) Assigned									
Other Assignments		9780	16,621,485.84	0.00	16,621,485.84	16,586,024.84	0.00	16,586,024.84	-0.2%
5 Year Technology Replacement	0000	9780				4,740,000.00		4,740,000.00	
One-time Facilities	0000	9780				1,759,082.00		1,759,082.00	
5 Year Textbook Adoption	0000	9780				5,372,000.00		5,372,000.00	
2020 COPs Due Dec 2022	0000	9780				437,972.00		437,972.00	
2020 COPs Due Jun 2023	0000	9780				2,265,944.00		2,265,944.00	
ElemCounselors(3)PreviouslyGrantFund	0000	9780				258,000.00		258,000.00	
Site Discretionary Allocation Carryover	0000	9780				760,000.00		760,000.00	
Lottery Site Carryover	1100	9780				993,026.84		993,026.84	
5 Year Technology Replacement	0000	9780	4,740,000.00		4,740,000.00				
One-time Facilities	0000	9780	1,759,082.00		1,759,082.00				
5 Year Textbook Adoption	0000	9780	5,372,000.00		5,372,000.00				
2020 COPs Due Dec 2022	0000	9780	437,972.00		437,972.00				
2020 COPs Due Jun 2023	0000	9780	2,265,944.00		2,265,944.00				
ElemCounselors(3)PreviouslyGrantFund	0000	9780	258,000.00		258,000.00				
Site Discretionary Allocation Carryover	0000	9780	760,000.00		760,000.00				
Lottery Site Carryover	1100	9780	1,028,487.84		1,028,487.84				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,990,476.00	0.00	3,990,476.00	3,990,475.00	0.00	3,990,475.00	0.0%
Unassigned/Unappropriated Amount		9790	20,537,303.98	0.00	20,537,303.98	19,592,698.94	0.00	19,592,698.94	-4.6%

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	43,010,677.04	204,265.81	43,214,942.85				
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	30,000.00	0.00	30,000.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,304.42	0.00	1,304.42				
4) Due from Grantor Government		9290	394,670.35	0.00	394,670.35				
5) Due from Other Funds		9310	0.01	0.00	0.01				
6) Stores		9320	468,376.96	0.00	468,376.96				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			43,905,028.78	204,265.81	44,109,294.59				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	1,173,902.04	52,950.76	1,226,852.80				
2) Due to Grantor Governments		9590	0.00	700.00	700.00				
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			1,173,902.04	53,650.76	1,227,552.80				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			42,731,126.74	150,615.05	42,881,741.79				

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 SOURCES									
Principal Apportionment State Aid - Current Year		8011	65,804,651.00	0.00	65,804,651.00	70,068,538.00	0.00	70,068,538.00	6.5%
Education Protection Account State Aid - Current Year		8012	18,467,789.00	0.00	18,467,789.00	18,466,524.00	0.00	18,466,524.00	0.0%
State Aid - Prior Years		8019	400.00	0.00	400.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	161,260.00	0.00	161,260.00	179,452.00	0.00	179,452.00	11.3%
Timber Yield Tax		8022	14,400.26	0.00	14,400.26	14,400.00	0.00	14,400.00	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	16,663,484.94	0.00	16,663,484.94	16,118,071.00	0.00	16,118,071.00	-3.3%
Unsecured Roll Taxes		8042	643,954.00	0.00	643,954.00	643,954.00	0.00	643,954.00	0.0%
Prior Years' Taxes		8043	198.22	0.00	198.22	34.00	0.00	34.00	-82.8%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,038,083.00	0.00	3,038,083.00	3,038,083.00	0.00	3,038,083.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	109,870.97	0.00	109,870.97	109,871.00	0.00	109,871.00	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			104,904,091.39	0.00	104,904,091.39	108,638,927.00	0.00	108,638,927.00	3.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(820,000.00)		(820,000.00)	(820,000.00)		(820,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,363,437.00)	0.00	(1,363,437.00)	(1,380,059.00)	0.00	(1,380,059.00)	1.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			102,720,654.39	0.00	102,720,654.39	106,438,868.00	0.00	106,438,868.00	3.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,856,448.00	1,856,448.00	0.00	1,856,448.00	1,856,448.00	0.0%
Special Education Discretionary Grants		8182	0.00	187,772.03	187,772.03	0.00	186,478.00	186,478.00	-0.7%
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	13,424.00	0.00	13,424.00	0.00	0.00	0.00	-100.0%
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		5,148,878.85	5,148,878.85		3,516,997.00	3,516,997.00	-31.7%
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		721,876.15	721,876.15		467,342.00	467,342.00	-35.3%
Title III, Part A, Immigrant Student Program	4201	8290		21,065.00	21,065.00		0.00	0.00	-100.0%

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		459,194.98	459,194.98		233,000.00	233,000.00	-49.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		991,825.91	991,825.91		482,783.00	482,783.00	-51.3%
Career and Technical Education	3500-3599	8290		118,481.00	118,481.00		114,475.00	114,475.00	-3.4%
All Other Federal Revenue	All Other	8290	0.00	27,036,412.54	27,036,412.54	0.00	442,955.00	442,955.00	-98.4%
TOTAL, FEDERAL REVENUE			13,424.00	36,541,954.46	36,555,378.46	0.00	7,300,478.00	7,300,478.00	-80.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	364,911.00	0.00	364,911.00	380,739.00	0.00	380,739.00	4.3%
Lottery - Unrestricted and Instructional Materials		8560	1,430,295.95	445,700.00	1,875,995.95	1,372,263.00	448,273.00	1,820,536.00	-3.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,099,296.22	2,099,296.22		1,819,099.00	1,819,099.00	-13.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		503,642.47	503,642.47		0.00	0.00	-100.0%
American Indian Early Childhood Education	7210	8590		49,416.66	49,416.66		49,416.00	49,416.00	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	38,029.00	20,333,865.27	20,371,894.27	0.00	5,719,650.00	5,719,650.00	-71.9%
TOTAL, OTHER STATE REVENUE			1,833,235.95	23,431,920.62	25,265,156.57	1,753,002.00	8,036,438.00	9,789,440.00	-61.3%

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)	
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	5,000.00	0.00	5,000.00	1,000.00	0.00	1,000.00	-80.0%
Interest		8660	629,350.37	0.00	629,350.37	300,000.00	0.00	300,000.00	-52.3%
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	398,807.29	398,807.29	0.00	352,567.00	352,567.00	-11.6%
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 (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	533,976.69	41,905.85	575,882.54	103,873.00	0.00	103,873.00	-82.0%
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		4,999,165.00	4,999,165.00		5,047,389.00	5,047,389.00	1.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,168,327.06	5,439,878.14	6,608,205.20	404,873.00	5,399,956.00	5,804,829.00	-12.2%
TOTAL, REVENUES			105,735,641.40	65,413,753.22	171,149,394.62	108,596,743.00	20,736,872.00	129,333,615.00	-24.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	32,635,685.79	5,175,449.26	37,811,135.05	35,168,802.00	5,117,858.00	40,286,660.00	6.5%
Certificated Pupil Support Salaries		1200	1,731,825.65	1,749,779.83	3,481,605.48	2,261,916.00	1,825,436.00	4,087,352.00	17.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,908,436.66	309,152.60	5,217,589.26	4,959,625.00	318,211.00	5,277,836.00	1.2%
Other Certificated Salaries		1900	134,947.08	208,110.04	343,057.12	132,390.00	235,807.00	368,197.00	7.3%
TOTAL, CERTIFICATED SALARIES			39,410,895.18	7,442,491.73	46,853,386.91	42,522,733.00	7,497,312.00	50,020,045.00	6.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	401,749.82	3,504,536.96	3,906,286.78	1,249,631.00	3,803,418.00	5,053,049.00	29.4%
Classified Support Salaries		2200	6,421,925.91	3,086,940.73	9,508,866.64	8,235,696.00	2,632,965.00	10,868,661.00	14.3%
Classified Supervisors' and Administrators' Salaries		2300	1,192,621.41	418,382.35	1,611,003.76	1,393,720.00	443,351.00	1,837,071.00	14.0%
Clerical, Technical and Office Salaries		2400	4,393,970.20	342,508.78	4,736,478.98	4,591,610.00	346,125.00	4,937,735.00	4.2%
Other Classified Salaries		2900	235,341.89	0.00	235,341.89	380,571.00	0.00	380,571.00	61.7%
TOTAL, CLASSIFIED SALARIES			12,645,609.23	7,352,368.82	19,997,978.05	15,851,228.00	7,225,859.00	23,077,087.00	15.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,215,191.60	5,944,294.36	12,159,485.96	6,875,152.00	6,168,515.00	13,043,667.00	7.3%
PERS		3201-3202	2,604,233.94	1,362,026.74	3,966,260.68	3,599,979.00	1,461,684.00	5,061,663.00	27.6%
OASDI/Medicare/Alternative		3301-3302	1,477,064.15	686,547.27	2,163,611.42	1,799,360.00	742,163.00	2,541,523.00	17.5%
Health and Welfare Benefits		3401-3402	7,626,682.28	2,176,992.86	9,803,675.14	7,735,899.00	2,274,634.00	10,010,533.00	2.1%
Unemployment Insurance		3501-3502	33,663.33	6,984.14	40,647.47	659,178.00	176,378.00	835,556.00	1955.6%
Workers' Compensation		3601-3602	734,244.56	210,593.83	944,838.39	815,017.00	205,090.00	1,020,107.00	8.0%
OPEB, Allocated		3701-3702	850,154.00	22.00	850,176.00	726,040.00	0.00	726,040.00	-14.6%
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			19,541,233.86	10,387,461.20	29,928,695.06	22,210,625.00	11,028,464.00	33,239,089.00	11.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	763,120.43	1,239,047.77	2,002,168.20	755,000.00	448,273.00	1,203,273.00	-39.9%
Books and Other Reference Materials		4200	28,865.62	69,703.62	98,569.24	0.00	5,850.00	5,850.00	-94.1%
Materials and Supplies		4300	4,218,190.70	9,632,489.28	13,850,679.98	4,287,755.00	1,848,205.00	6,135,960.00	-55.7%
Noncapitalized Equipment		4400	1,132,812.95	3,120,658.45	4,253,471.40	556,450.00	137,981.00	694,431.00	-83.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,142,989.70	14,061,899.12	20,204,888.82	5,599,205.00	2,440,309.00	8,039,514.00	-60.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	420,878.00	1,381,914.50	1,802,792.50	416,541.00	1,365,352.00	1,781,893.00	-1.2%
Travel and Conferences		5200	146,001.88	289,366.72	435,368.60	116,041.00	88,701.00	204,742.00	-53.0%
Dues and Memberships		5300	25,892.12	0.00	25,892.12	19,495.00	0.00	19,495.00	-24.7%
Insurance		5400 - 5450	1,168,604.76	0.00	1,168,604.76	1,200,000.00	0.00	1,200,000.00	2.7%
Operations and Housekeeping Services		5500	3,491,355.00	0.00	3,491,355.00	3,290,975.00	0.00	3,290,975.00	-5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	702,298.21	288,507.42	990,805.63	596,595.00	277,965.00	874,560.00	-11.7%
Transfers of Direct Costs		5710	(137,778.89)	137,778.89	0.00	(101,224.00)	101,224.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,163.33)	80,488.75	56,325.42	(31,243.00)	0.00	(31,243.00)	-155.5%
Professional/Consulting Services and Operating Expenditures		5800	3,237,176.16	4,355,629.93	7,592,806.09	3,277,509.00	1,457,245.00	4,734,754.00	-37.6%
Communications		5900	451,832.02	282,615.80	734,447.82	405,861.00	15,577.00	421,438.00	-42.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,482,095.93	6,816,302.01	16,298,397.94	9,190,550.00	3,306,064.00	12,496,614.00	-23.3%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	471,750.69	0.00	471,750.69	18,125.00	0.00	18,125.00	-96.2%
Buildings and Improvements of Buildings		6200	2,904,091.71	966,498.19	3,870,589.90	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,127,048.73	267,171.16	1,394,219.89	847,000.00	0.00	847,000.00	-39.2%
Equipment Replacement		6500	623,269.85	426,758.90	1,050,028.75	100,000.00	0.00	100,000.00	-90.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,126,160.98	1,660,428.25	6,786,589.23	965,125.00	0.00	965,125.00	-85.8%
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	422.00	0.00	422.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	5,371,961.50	5,371,961.50	0.00	5,524,015.00	5,524,015.00	2.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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)			422.00	5,371,961.50	5,372,383.50	0.00	5,524,015.00	5,524,015.00	2.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,068,899.94)	1,068,899.94	0.00	(522,069.00)	522,069.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(889,916.55)	0.00	(889,916.55)	(1,047,303.00)	0.00	(1,047,303.00)	17.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,958,816.49)	1,068,899.94	(889,916.55)	(1,569,372.00)	522,069.00	(1,047,303.00)	17.7%
TOTAL, EXPENDITURES			90,390,590.39	54,161,812.57	144,552,402.96	94,770,094.00	37,544,092.00	132,314,186.00	-8.5%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	600,000.00	600,000.00	0.00	600,000.00	600,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	144,009.00	144,009.00	0.00	101,648.00	101,648.00	-29.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	744,009.00	744,009.00	0.00	701,648.00	701,648.00	-5.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(14,581,526.60)	14,581,526.60	0.00	(15,580,783.00)	15,580,783.00	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			(14,581,526.60)	14,581,526.60	0.00	(15,580,783.00)	15,580,783.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(14,581,526.60)	13,837,517.60	(744,009.00)	(15,580,783.00)	14,879,135.00	(701,648.00)	-5.7%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	102,720,654.39	0.00	102,720,654.39	106,438,868.00	0.00	106,438,868.00	3.6%
2) Federal Revenue		8100-8299	13,424.00	36,541,954.46	36,555,378.46	0.00	7,300,478.00	7,300,478.00	-80.0%
3) Other State Revenue		8300-8599	1,833,235.95	23,431,920.62	25,265,156.57	1,753,002.00	8,036,438.00	9,789,440.00	-61.3%
4) Other Local Revenue		8600-8799	1,168,327.06	5,439,878.14	6,608,205.20	404,873.00	5,399,956.00	5,804,829.00	-12.2%
5) TOTAL, REVENUES			105,735,641.40	65,413,753.22	171,149,394.62	108,596,743.00	20,736,872.00	129,333,615.00	-24.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		48,446,037.58	29,885,606.11	78,331,643.69	52,710,578.00	18,440,997.00	71,151,575.00	-9.2%
2) Instruction - Related Services	2000-2999		10,275,349.37	3,885,532.44	14,160,881.81	10,647,165.00	2,548,388.00	13,195,553.00	-6.8%
3) Pupil Services	3000-3999		10,502,246.49	7,149,677.05	17,651,923.54	12,562,079.00	5,932,632.00	18,494,711.00	4.8%
4) Ancillary Services	4000-4999		698,430.65	3,343.00	701,773.65	778,974.00	0.00	778,974.00	11.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		36,517.00	0.00	36,517.00	36,517.00	0.00	36,517.00	0.0%
7) General Administration	7000-7999		6,988,928.56	1,972,158.22	8,961,086.78	8,514,131.00	998,741.00	9,512,872.00	6.2%
8) Plant Services	8000-8999		13,442,658.74	5,893,534.25	19,336,192.99	9,520,650.00	4,099,319.00	13,619,969.00	-29.6%
9) Other Outgo	9000-9999	Except 7600-7699	422.00	5,371,961.50	5,372,383.50	0.00	5,524,015.00	5,524,015.00	2.8%
10) TOTAL, EXPENDITURES			90,390,590.39	54,161,812.57	144,552,402.96	94,770,094.00	37,544,092.00	132,314,186.00	-8.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,345,051.01	11,251,940.65	26,596,991.66	13,826,649.00	(16,807,220.00)	(2,980,571.00)	-111.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	744,009.00	744,009.00	0.00	701,648.00	701,648.00	-5.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(14,581,526.60)	14,581,526.60	0.00	(15,580,783.00)	15,580,783.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,581,526.60)	13,837,517.60	(744,009.00)	(15,580,783.00)	14,879,135.00	(701,648.00)	-5.7%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			763,524.41	25,089,458.25	25,852,982.66	(1,754,134.00)	(1,928,085.00)	(3,682,219.00)	-114.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	41,841,051.37	2,181,882.63	44,022,934.00	42,604,575.78	27,271,340.88	69,875,916.66	58.7%
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)			41,841,051.37	2,181,882.63	44,022,934.00	42,604,575.78	27,271,340.88	69,875,916.66	58.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,841,051.37	2,181,882.63	44,022,934.00	42,604,575.78	27,271,340.88	69,875,916.66	58.7%
2) Ending Balance, June 30 (E + F1e)			42,604,575.78	27,271,340.88	69,875,916.66	40,850,441.78	25,343,255.88	66,193,697.66	-5.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	30,000.00	0.00	30,000.00	30,000.00	0.00	30,000.00	0.0%
Stores		9712	468,376.96	0.00	468,376.96	468,377.00	0.00	468,377.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	27,271,340.88	27,271,340.88	0.00	25,343,255.88	25,343,255.88	-7.1%
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	956,933.00	0.00	956,933.00	182,866.00	0.00	182,866.00	-80.9%
Other Post Employment Benefits	0000	9760				182,866.00		182,866.00	
Other Post Employment Benefits	0000	9760	956,933.00		956,933.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	16,621,485.84	0.00	16,621,485.84	16,586,024.84	0.00	16,586,024.84	-0.2%
5 Year Technology Replacement	0000	9780				4,740,000.00		4,740,000.00	
One-time Facilities	0000	9780				1,759,082.00		1,759,082.00	
5 Year Textbook Adoption	0000	9780				5,372,000.00		5,372,000.00	
2020 COPs Due Dec 2022	0000	9780				437,972.00		437,972.00	
2020 COPs Due Jun 2023	0000	9780				2,265,944.00		2,265,944.00	
ElemCounselors(3)PreviouslyGrantFun	0000	9780				258,000.00		258,000.00	
Site Discretionary Allocation Carryover	0000	9780				760,000.00		760,000.00	
Lottery Site Carryover	1100	9780				993,026.84		993,026.84	
5 Year Technology Replacement	0000	9780	4,740,000.00		4,740,000.00				
One-time Facilities	0000	9780	1,759,082.00		1,759,082.00				
5 Year Textbook Adoption	0000	9780	5,372,000.00		5,372,000.00				
2020 COPs Due Dec 2022	0000	9780	437,972.00		437,972.00				
2020 COPs Due Jun 2023	0000	9780	2,265,944.00		2,265,944.00				
ElemCounselors(3)PreviouslyGrantFun	0000	9780	258,000.00		258,000.00				
Site Discretionary Allocation Carryover	0000	9780	760,000.00		760,000.00				
Lottery Site Carryover	1100	9780	1,028,487.84		1,028,487.84				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,990,476.00	0.00	3,990,476.00	3,990,475.00	0.00	3,990,475.00	0.0%
Unassigned/Unappropriated Amount		9790	20,537,303.98	0.00	20,537,303.98	19,592,698.94	0.00	19,592,698.94	-4.6%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	887,420.44	30,200.44
3212	Elementary and Secondary School Relief II (ESSER II) Fund	13,129,767.75	12,269,522.75
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigat	257,399.20	86,739.20
5640	Medi-Cal Billing Option	240,621.02	218,723.02
6300	Lottery: Instructional Materials	2,125,234.27	2,125,234.27
7422	In-Person Instruction (IPI) Grant	3,000,000.00	3,000,000.00
7425	Expanded Learning Opportunities (ELO) Grant	6,339,627.00	6,339,627.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	704,198.00	686,136.00
9010	Other Restricted Local	587,073.20	587,073.20
Total, Restricted Balance		27,271,340.88	25,343,255.88

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	819,844.00	173,401.00	-78.8%
5) TOTAL, REVENUES			819,844.00	173,401.00	-78.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	231,408.00	173,401.00	-25.1%
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			231,408.00	173,401.00	-25.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			588,436.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			588,436.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	588,436.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	588,436.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	588,436.00	New
2) Ending Balance, June 30 (E + F1e)					
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	588,436.00	588,436.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	604,551.00		
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			604,551.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenues		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			604,551.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	819,844.00	173,401.00	-78.8%
TOTAL, REVENUES			819,844.00	173,401.00	-78.8%
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	231,408.00	173,401.00	-25.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			231,408.00	173,401.00	-25.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	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%
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%
CAPITAL OUTLAY					
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			231,408.00	173,401.00	-25.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	819,844.00	173,401.00	-78.8%
5) TOTAL, REVENUES			819,844.00	173,401.00	-78.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		231,408.00	173,401.00	-25.1%
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			231,408.00	173,401.00	-25.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			588,436.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			588,436.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	588,436.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	588,436.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	588,436.00	New
2) Ending Balance, June 30 (E + F1e)			588,436.00	588,436.00	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	588,436.00	588,436.00	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%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
8210	Student Activity Funds	588,436.00	588,436.00
Total, Restricted Balance		<u>588,436.00</u>	<u>588,436.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,819,318.00	3,778,078.00	-1.1%
2) Federal Revenue		8100-8299	173,797.00	0.00	-100.0%
3) Other State Revenue		8300-8599	689,551.00	277,327.00	-59.8%
4) Other Local Revenue		8600-8799	62,481.06	14,000.00	-77.6%
5) TOTAL, REVENUES			4,745,147.06	4,069,405.00	-14.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,848,400.34	1,903,394.00	3.0%
2) Classified Salaries		2000-2999	158,152.91	136,442.00	-13.7%
3) Employee Benefits		3000-3999	864,340.85	907,270.00	5.0%
4) Books and Supplies		4000-4999	415,206.88	228,066.00	-45.1%
5) Services and Other Operating Expenditures		5000-5999	211,051.23	179,910.00	-14.8%
6) Capital Outlay		6000-6999	300,705.90	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	655,548.99	671,016.00	2.4%
9) TOTAL, EXPENDITURES			4,453,407.10	4,026,098.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			291,739.96	43,307.00	-85.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	144,009.00	101,648.00	-29.4%
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			144,009.00	101,648.00	-29.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			435,748.96	144,955.00	-66.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,269,563.05	1,705,312.01	34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,269,563.05	1,705,312.01	34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,269,563.05	1,705,312.01	34.3%
2) Ending Balance, June 30 (E + F1e)			1,705,312.01	1,850,267.01	8.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			513,760.88	498,948.88	-2.9%
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	1,191,551.13	1,351,318.13	13.4%
Lottery Carryover	1100	9780		188,969.15	
Lottery Unrestricted	1100	9780	188,969.15		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,710,998.91		
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	9,361.00		
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			1,720,359.91		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	211,222.09		
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			211,222.09		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,509,137.82		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment State Aid - Current Year		8011	2,250,579.00	2,231,071.00	-0.9%
Education Protection Account State Aid - Current Year		8012	819,308.00	790,317.00	-3.5%
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	749,431.00	756,690.00	1.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			3,819,318.00	3,778,078.00	-1.1%
FEDERAL REVENUE					
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%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3150, 3155, 3180, 3181, 3182, 3185, 4037, 4124, 4126, 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	173,797.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			173,797.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
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	13,400.00	13,268.00	-1.0%
Lottery - Unrestricted and Instructional Materials		8560	76,000.00	74,262.00	-2.3%
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	600,151.00	189,797.00	-68.4%
TOTAL, OTHER STATE REVENUE			689,551.00	277,327.00	-59.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
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	20,000.00	10,000.00	-50.0%
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	19,093.38	4,000.00	-79.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	23,387.68	0.00	-100.0%
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%
TOTAL, OTHER LOCAL REVENUE			62,481.06	14,000.00	-77.6%
TOTAL, REVENUES			4,745,147.06	4,069,405.00	-14.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,571,367.26	1,632,889.00	3.9%
Certificated Pupil Support Salaries		1200	88,159.00	74,232.00	-15.8%
Certificated Supervisors' and Administrators' Salaries		1300	188,874.08	196,273.00	3.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,848,400.34	1,903,394.00	3.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	43,169.30	42,395.00	-1.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	114,983.61	94,047.00	-18.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			158,152.91	136,442.00	-13.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	466,005.85	484,657.00	4.0%
PERS		3201-3202	45,870.85	50,186.00	9.4%
OASDI/Medicare/Alternative		3301-3302	39,788.17	43,651.00	9.7%
Health and Welfare Benefits		3401-3402	281,888.81	277,432.00	-1.6%
Unemployment Insurance		3501-3502	874.23	22,850.00	2513.7%
Workers' Compensation		3601-3602	27,286.94	28,494.00	4.4%
OPEB, Allocated		3701-3702	2,626.00	0.00	-100.0%
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			864,340.85	907,270.00	5.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	112,756.26	57,457.00	-49.0%
Books and Other Reference Materials		4200	150.00	150.00	0.0%
Materials and Supplies		4300	188,879.80	93,915.00	-50.3%
Noncapitalized Equipment		4400	113,420.82	76,544.00	-32.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			415,206.88	228,066.00	-45.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	33,386.74	22,469.00	-32.7%
Dues and Memberships		5300	7,140.00	7,140.00	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	38,685.31	40,814.00	5.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,588.31	5,656.00	-14.2%
Professional/Consulting Services and Operating Expenditures		5800	122,256.87	100,232.00	-18.0%
Communications		5900	2,994.00	3,599.00	20.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			211,051.23	179,910.00	-14.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	300,705.90	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			300,705.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	655,548.99	671,016.00	2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			655,548.99	671,016.00	2.4%
TOTAL, EXPENDITURES			4,453,407.10	4,026,098.00	-9.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	144,009.00	101,648.00	-29.4%
(a) TOTAL, INTERFUND TRANSFERS IN			144,009.00	101,648.00	-29.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			144,009.00	101,648.00	-29.4%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,819,318.00	3,778,078.00	-1.1%
2) Federal Revenue		8100-8299	173,797.00	0.00	-100.0%
3) Other State Revenue		8300-8599	689,551.00	277,327.00	-59.8%
4) Other Local Revenue		8600-8799	62,481.06	14,000.00	-77.6%
5) TOTAL, REVENUES			4,745,147.06	4,069,405.00	-14.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,852,605.57	2,747,951.00	-3.7%
2) Instruction - Related Services	2000-2999		377,112.33	368,715.00	-2.2%
3) Pupil Services	3000-3999		193,693.33	164,868.00	-14.9%
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		655,548.99	671,016.00	2.4%
8) Plant Services	8000-8999		374,446.88	73,548.00	-80.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,453,407.10	4,026,098.00	-9.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			291,739.96	43,307.00	-85.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	144,009.00	101,648.00	-29.4%
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			144,009.00	101,648.00	-29.4%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			435,748.96	144,955.00	-66.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,269,563.05	1,705,312.01	34.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,269,563.05	1,705,312.01	34.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,269,563.05	1,705,312.01	34.3%
2) Ending Balance, June 30 (E + F1e)					
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					
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	1,191,551.13	1,351,318.13	13.4%
Lottery Carryover	1100	9780		188,969.15	
Lottery Unrestricted	1100	9780	188,969.15		
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 Estimated Actuals	2021-22 Budget
6300	Lottery: Instructional Materials	128,253.88	128,253.88
7422	In-Person Instruction (IPI) Grant	123,782.00	108,970.00
7425	Expanded Learning Opportunities (ELO) Grant	235,652.00	235,652.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessio	26,073.00	26,073.00
Total, Restricted Balance		513,760.88	498,948.88

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	82,132.00	82,132.00	0.0%
3) Other State Revenue		8300-8599	2,847,154.66	2,717,413.00	-4.6%
4) Other Local Revenue		8600-8799	33,899.12	16,500.00	-51.3%
5) TOTAL, REVENUES			2,963,185.78	2,816,045.00	-5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	788,877.00	806,833.00	2.3%
2) Classified Salaries		2000-2999	719,245.00	811,660.00	12.8%
3) Employee Benefits		3000-3999	568,542.00	629,112.00	10.7%
4) Books and Supplies		4000-4999	575,010.78	345,604.00	-39.9%
5) Services and Other Operating Expenditures		5000-5999	16,962.00	50,735.00	199.1%
6) Capital Outlay		6000-6999	90,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	164,505.00	157,101.00	-4.5%
9) TOTAL, EXPENDITURES			2,923,141.78	2,801,045.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			40,044.00	15,000.00	-62.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,044.00	15,000.00	-62.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	430,988.47	471,032.47	9.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			430,988.47	471,032.47	9.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			430,988.47	471,032.47	9.3%
2) Ending Balance, June 30 (E + F1e)					
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	450,299.59	465,299.59	3.3%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	20,732.88	20,732.88	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,120,008.37		
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			1,120,008.37		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,442.95		
2) Due to Grantor Governments		9590	139,212.43		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			140,655.38		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			979,352.99		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	82,132.00	82,132.00	0.0%
TOTAL, FEDERAL REVENUE			82,132.00	82,132.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,656,391.00	2,656,391.00	0.0%
All Other State Revenue	All Other	8590	190,763.66	61,022.00	-68.0%
TOTAL, OTHER STATE REVENUE			2,847,154.66	2,717,413.00	-4.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	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%
Interagency Services		8677	1,500.00	1,500.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,399.12	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,899.12	16,500.00	-51.3%
TOTAL, REVENUES			2,963,185.78	2,816,045.00	-5.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	617,173.00	636,234.00	3.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	170,689.00	170,599.00	-0.1%
Other Certificated Salaries		1900	1,015.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			788,877.00	806,833.00	2.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	593,187.00	684,305.00	15.4%
Classified Support Salaries		2200	19,984.00	19,989.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	106,074.00	107,366.00	1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			719,245.00	811,660.00	12.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	138,717.99	143,054.00	3.1%
PERS		3201-3202	151,308.82	183,819.00	21.5%
OASDI/Medicare/Alternative		3301-3302	84,751.19	88,187.00	4.1%
Health and Welfare Benefits		3401-3402	170,859.00	172,442.00	0.9%
Unemployment Insurance		3501-3502	754.00	18,897.00	2406.2%
Workers' Compensation		3601-3602	22,151.00	22,713.00	2.5%
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			568,542.00	629,112.00	10.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	465,096.00	233,881.00	-49.7%
Noncapitalized Equipment		4400	109,914.78	111,723.00	1.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			575,010.78	345,604.00	-39.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,154.00	1,654.00	43.3%
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	3,359.00	18,159.00	440.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,706.00	5,006.00	85.0%
Professional/Consulting Services and Operating Expenditures		5800	7,800.00	23,916.00	206.6%
Communications		5900	1,943.00	2,000.00	2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,962.00	50,735.00	199.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	90,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			90,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	164,505.00	157,101.00	-4.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			164,505.00	157,101.00	-4.5%
TOTAL, EXPENDITURES			2,923,141.78	2,801,045.00	-4.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	82,132.00	82,132.00	0.0%
3) Other State Revenue		8300-8599	2,847,154.66	2,717,413.00	-4.6%
4) Other Local Revenue		8600-8799	33,899.12	16,500.00	-51.3%
5) TOTAL, REVENUES			2,963,185.78	2,816,045.00	-5.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,230,681.78	2,172,578.00	-2.6%
2) Instruction - Related Services	2000-2999		403,378.00	422,640.00	4.8%
3) Pupil Services	3000-3999		33,132.00	33,726.00	1.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		164,505.00	157,101.00	-4.5%
8) Plant Services	8000-8999		91,445.00	15,000.00	-83.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,923,141.78	2,801,045.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			40,044.00	15,000.00	-62.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			40,044.00	15,000.00	-62.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	430,988.47	471,032.47	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			430,988.47	471,032.47	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			430,988.47	471,032.47	9.3%
2) Ending Balance, June 30 (E + F1e)			471,032.47	486,032.47	3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			450,299.59	465,299.59	3.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	20,732.88	20,732.88	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21		2021-22
		Estimated	Actuals	Budget
6130	Child Development: Center-Based Reserve Account	428,338.68		443,338.68
9010	Other Restricted Local	21,960.91		21,960.91
Total, Restricted Balance		450,299.59		465,299.59

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,712,720.88	6,976,583.00	3.9%
3) Other State Revenue		8300-8599	23,105.15	462,349.00	1901.1%
4) Other Local Revenue		8600-8799	42,711.20	0.00	-100.0%
5) TOTAL, REVENUES			6,778,537.23	7,438,932.00	9.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,908,874.07	2,747,438.00	-5.5%
3) Employee Benefits		3000-3999	1,328,776.35	1,057,956.00	-20.4%
4) Books and Supplies		4000-4999	2,749,149.36	2,888,500.00	5.1%
5) Services and Other Operating Expenditures		5000-5999	149,255.82	264,415.00	77.2%
6) Capital Outlay		6000-6999	0.00	115,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	69,862.56	219,186.00	213.7%
9) TOTAL, EXPENDITURES			7,205,918.16	7,292,495.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(427,380.93)	146,437.00	-134.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	600,000.00	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			600,000.00	600,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			172,619.07	746,437.00	332.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,411,674.75	1,584,293.82	12.2%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			1,411,674.75	1,584,293.82	12.2%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			1,411,674.75	1,584,293.82	12.2%
2) Ending Balance, June 30 (E + F1e)			1,584,293.82	2,330,730.82	47.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	1,240.00	0.00	-100.0%
Stores					
		9712	136,739.64	0.00	-100.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted			1,446,314.18	2,330,730.82	61.1%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	87,197.46		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	1,240.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	165.40		
4) Due from Grantor Government		9290	1,327,007.61		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	136,739.64		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,552,350.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	10,669.95		
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			10,669.95		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,541,680.16		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,708,986.79	6,976,583.00	4.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	3,734.09	0.00	-100.0%
TOTAL, FEDERAL REVENUE			6,712,720.88	6,976,583.00	3.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	23,105.15	462,349.00	1901.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,105.15	462,349.00	1901.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,094.70	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,025.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	1,591.50	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	39,000.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			42,711.20	0.00	-100.0%
TOTAL, REVENUES			6,778,537.23	7,438,932.00	9.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,171,521.47	2,377,442.00	9.5%
Classified Supervisors' and Administrators' Salaries		2300	509,639.57	242,861.00	-52.3%
Clerical, Technical and Office Salaries		2400	227,713.03	123,135.00	-45.9%
Other Classified Salaries		2900	0.00	4,000.00	New
TOTAL, CLASSIFIED SALARIES			2,908,874.07	2,747,438.00	-5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	484,552.74	252,698.00	-47.8%
OASDI/Medicare/Alternative		3301-3302	229,596.10	170,669.00	-25.7%
Health and Welfare Benefits		3401-3402	571,109.31	573,016.00	0.3%
Unemployment Insurance		3501-3502	1,500.62	27,443.00	1728.8%
Workers' Compensation		3601-3602	42,017.58	34,130.00	-18.8%
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			1,328,776.35	1,057,956.00	-20.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	305,861.17	236,000.00	-22.8%
Noncapitalized Equipment		4400	31,842.94	75,000.00	135.5%
Food		4700	2,411,445.25	2,577,500.00	6.9%
TOTAL, BOOKS AND SUPPLIES			2,749,149.36	2,888,500.00	5.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,419.55	13,500.00	851.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,284.00	3,284.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	134,072.00	128,800.00	-3.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(65,619.73)	20,581.00	-131.4%
Professional/Consulting Services and Operating Expenditures		5800	69,050.00	95,250.00	37.9%
Communications		5900	7,050.00	3,000.00	-57.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			149,255.82	264,415.00	77.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	115,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	115,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	69,862.56	219,186.00	213.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			69,862.56	219,186.00	213.7%
TOTAL, EXPENDITURES			7,205,918.16	7,292,495.00	1.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	600,000.00	600,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	600,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			600,000.00	600,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,712,720.88	6,976,583.00	3.9%
3) Other State Revenue		8300-8599	23,105.15	462,349.00	1901.1%
4) Other Local Revenue		8600-8799	42,711.20	0.00	-100.0%
5) TOTAL, REVENUES			6,778,537.23	7,438,932.00	9.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		7,132,771.60	7,070,025.00	-0.9%
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		69,862.56	219,186.00	213.7%
8) Plant Services	8000-8999		3,284.00	3,284.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,205,918.16	7,292,495.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(427,380.93)	146,437.00	-134.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	600,000.00	600,000.00	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			600,000.00	600,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			172,619.07	746,437.00	332.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,411,674.75	1,584,293.82	12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,411,674.75	1,584,293.82	12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,411,674.75	1,584,293.82	12.2%
2) Ending Balance, June 30 (E + F1e)			1,584,293.82	2,330,730.82	47.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,240.00	0.00	-100.0%
Stores		9712	136,739.64	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,446,314.18	2,330,730.82	61.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	499,991.36	1,383,191.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	90,101.10	91,318.10
5330	Child Nutrition: Summer Food Service Program Operations	856,221.72	856,221.72
Total, Restricted Balance		1,446,314.18	2,330,730.82

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	820,000.00	820,000.00	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	24,390.35	20,000.00	-18.0%
5) TOTAL, REVENUES			844,390.35	840,000.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	135,355.12	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	82,982.30	0.00	-100.0%
6) Capital Outlay		6000-6999	763,144.35	820,000.00	7.5%
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			981,481.77	820,000.00	-16.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(137,091.42)	20,000.00	-114.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(137,091.42)	20,000.00	-114.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,873,764.98	1,736,673.56	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,873,764.98	1,736,673.56	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,873,764.98	1,736,673.56	-7.3%
2) Ending Balance, June 30 (E + F1e)			1,736,673.56	1,756,673.56	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	1,736,673.56	1,756,673.56	1.2%
Deferred Maintenance	0000	9780		1,756,673.56	
Deferred Maintenance	0000	9780	1,736,673.56		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,660,700.00		
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			2,660,700.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,660,700.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	820,000.00	820,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			820,000.00	820,000.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	24,390.35	20,000.00	-18.0%
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			24,390.35	20,000.00	-18.0%
TOTAL, REVENUES			844,390.35	840,000.00	-0.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	56,035.47	0.00	-100.0%
Noncapitalized Equipment		4400	79,319.65	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			135,355.12	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	29,695.00	0.00	-100.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,287.30	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			82,982.30	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	58,386.69	0.00	-100.0%
Buildings and Improvements of Buildings		6200	704,757.66	820,000.00	16.4%
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			763,144.35	820,000.00	7.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			981,481.77	820,000.00	-16.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses					
		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	820,000.00	820,000.00	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	24,390.35	20,000.00	-18.0%
5) TOTAL, REVENUES			844,390.35	840,000.00	-0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		981,481.77	820,000.00	-16.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			981,481.77	820,000.00	-16.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(137,091.42)	20,000.00	-114.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(137,091.42)	20,000.00	-114.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,873,764.98	1,736,673.56	-7.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,873,764.98	1,736,673.56	-7.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,873,764.98	1,736,673.56	-7.3%
2) Ending Balance, June 30 (E + F1e)			1,736,673.56	1,756,673.56	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,736,673.56	1,756,673.56	1.2%
Deferred Maintenance	0000	9780		1,756,673.56	
Deferred Maintenance	0000	9780	1,736,673.56		
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,280.66	35,000.00	2.1%
5) TOTAL, REVENUES			34,280.66	35,000.00	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	34,614.74	0.00	-100.0%
6) Capital Outlay		6000-6999	12,535,104.26	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			12,569,719.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,535,438.34)	35,000.00	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,535,438.34)	35,000.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	12,569,719.65	34,281.31	-99.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			12,569,719.65	34,281.31	-99.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			12,569,719.65	34,281.31	-99.7%
2) Ending Balance, June 30 (E + F1e)					
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	34,281.31	69,281.31	102.1%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,333,202.89		
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			12,333,202.89		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			12,333,202.89		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	34,280.66	35,000.00	2.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
		8699	0.00	0.00	0.0%
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,280.66	35,000.00	2.1%
TOTAL, REVENUES			34,280.66	35,000.00	2.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	34,614.74	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,614.74	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,535,104.26	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			12,535,104.26	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,569,719.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	34,280.66	35,000.00	2.1%
5) TOTAL, REVENUES			34,280.66	35,000.00	2.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		12,569,719.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,569,719.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(12,535,438.34)	35,000.00	-100.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,535,438.34)	35,000.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,569,719.65	34,281.31	-99.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,569,719.65	34,281.31	-99.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,569,719.65	34,281.31	-99.7%
2) Ending Balance, June 30 (E + F1e)					
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	34,281.31	69,281.31	102.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	34,281.31	69,281.31
Total, Restricted Balance		34,281.31	69,281.31

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,228,154.19	1,000,000.00	-55.1%
5) TOTAL, REVENUES			2,228,154.19	1,000,000.00	-55.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	19,545.00	0.00	-100.0%
6) Capital Outlay		6000-6999	917,523.60	5,000,000.00	444.9%
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			937,068.60	5,000,000.00	433.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,291,085.59	(4,000,000.00)	-409.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,291,085.59	(4,000,000.00)	-409.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,291,729.69	6,582,815.28	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,291,729.69	6,582,815.28	24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,291,729.69	6,582,815.28	24.4%
2) Ending Balance, June 30 (E + F1e)			6,582,815.28	2,582,815.28	-60.8%
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	6,582,815.28	2,582,815.28	-60.8%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,349,956.54		
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	893.73		
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			7,350,850.27		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			7,350,850.27		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	69,362.07	1,000,000.00	1341.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	2,158,792.12	0.00	-100.0%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,228,154.19	1,000,000.00	-55.1%
TOTAL, REVENUES			2,228,154.19	1,000,000.00	-55.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,545.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,545.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	917,523.60	5,000,000.00	444.9%
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			917,523.60	5,000,000.00	444.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			937,068.60	5,000,000.00	433.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,228,154.19	1,000,000.00	-55.1%
5) TOTAL, REVENUES			2,228,154.19	1,000,000.00	-55.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		15,500.00	0.00	-100.0%
8) Plant Services	8000-8999		917,523.60	5,000,000.00	444.9%
9) Other Outgo	9000-9999	Except 7600-7699	4,045.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			937,068.60	5,000,000.00	433.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,291,085.59	(4,000,000.00)	-409.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,291,085.59	(4,000,000.00)	-409.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,291,729.69	6,582,815.28	24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,291,729.69	6,582,815.28	24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,291,729.69	6,582,815.28	24.4%
2) Ending Balance, June 30 (E + F1e)			6,582,815.28	2,582,815.28	-60.8%
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	6,582,815.28	2,582,815.28	-60.8%
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 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	6,582,815.28	2,582,815.28
Total, Restricted Balance		<u>6,582,815.28</u>	<u>2,582,815.28</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	2,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	2,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	154,164.99	156,664.99	1.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			154,164.99	156,664.99	1.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			154,164.99	156,664.99	1.6%
2) Ending Balance, June 30 (E + F1e)					
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	156,664.99	159,164.99	1.6%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	156,064.30		
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			156,064.30		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			156,064.30		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	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%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,500.00	2,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	2,500.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	154,164.99	156,664.99	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,164.99	156,664.99	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			154,164.99	156,664.99	1.6%
2) Ending Balance, June 30 (E + F1e)			156,664.99	159,164.99	1.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			156,664.99	159,164.99	1.6%
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 Estimated Actuals	2021-22 Budget
7710	State School Facilities Projects	156,664.99	159,164.99
Total, Restricted Balance		156,664.99	159,164.99

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	24,305.51	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,309,753.84	2,297,388.00	-0.5%
5) TOTAL, REVENUES			2,334,059.35	2,297,388.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,224,638.00	2,297,388.00	3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,224,638.00	2,297,388.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			109,421.35	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			109,421.35	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,229,570.16	5,338,991.51	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,229,570.16	5,338,991.51	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,229,570.16	5,338,991.51	2.1%
2) Ending Balance, June 30 (E + F1e)			5,338,991.51	5,338,991.51	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	5,338,991.51	5,338,991.51	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,338,992.01		
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			5,338,992.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,338,992.01		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	24,305.51	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,305.51	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,172,379.07	2,297,388.00	5.8%
Unsecured Roll		8612	83,808.12	0.00	-100.0%
Prior Years' Taxes		8613	39.91	0.00	-100.0%
Supplemental Taxes		8614	57.39	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	53,469.35	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			2,309,753.84	2,297,388.00	-0.5%
TOTAL, REVENUES			2,334,059.35	2,297,388.00	-1.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	1,144,638.00	1,087,388.00	-5.0%
Other Debt Service - Principal		7439	1,080,000.00	1,210,000.00	12.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,224,638.00	2,297,388.00	3.3%
TOTAL, EXPENDITURES			2,224,638.00	2,297,388.00	3.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	24,305.51	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,309,753.84	2,297,388.00	-0.5%
5) TOTAL, REVENUES			2,334,059.35	2,297,388.00	-1.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,224,638.00	2,297,388.00	3.3%
10) TOTAL, EXPENDITURES			2,224,638.00	2,297,388.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			109,421.35	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			109,421.35	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,229,570.16	5,338,991.51	2.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			5,229,570.16	5,338,991.51	2.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			5,229,570.16	5,338,991.51	2.1%
2) Ending Balance, June 30 (E + F1e)					
			5,338,991.51	5,338,991.51	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	5,338,991.51	5,338,991.51	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 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	5,338,991.51	5,338,991.51
Total, Restricted Balance		5,338,991.51	5,338,991.51

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	28,960.24	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,378,688.17	2,405,225.00	-45.1%
5) TOTAL, REVENUES			4,407,648.41	2,405,225.00	-45.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,590,231.00	2,405,225.00	-47.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,590,231.00	2,405,225.00	-47.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(182,582.59)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(182,582.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,734,539.02	3,551,956.43	-4.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,734,539.02	3,551,956.43	-4.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,734,539.02	3,551,956.43	-4.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,551,956.43	3,551,956.43	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,166,373.35		
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			4,166,373.35		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,166,373.35		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	28,960.24	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			28,960.24	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	4,244,638.58	2,405,225.00	-43.3%
Unsecured Roll		8612	99,903.52	0.00	-100.0%
Prior Years' Taxes		8613	42.33	0.00	-100.0%
Supplemental Taxes		8614	67.26	0.00	-100.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	34,036.48	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			4,378,688.17	2,405,225.00	-45.1%
TOTAL, REVENUES			4,407,648.41	2,405,225.00	-45.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	2,365,231.00	880,225.00	-62.8%
Other Debt Service - Principal		7439	2,225,000.00	1,525,000.00	-31.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,590,231.00	2,405,225.00	-47.6%
TOTAL, EXPENDITURES			4,590,231.00	2,405,225.00	-47.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	28,960.24	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,378,688.17	2,405,225.00	-45.1%
5) TOTAL, REVENUES			4,407,648.41	2,405,225.00	-45.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,590,231.00	2,405,225.00	-47.6%
10) TOTAL, EXPENDITURES			4,590,231.00	2,405,225.00	-47.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(182,582.59)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(182,582.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,734,539.02	3,551,956.43	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,734,539.02	3,551,956.43	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,734,539.02	3,551,956.43	-4.9%
2) Ending Balance, June 30 (E + F1e)					
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					
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 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	3,551,956.43	3,551,956.43
Total, Restricted Balance		<u>3,551,956.43</u>	<u>3,551,956.43</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,693.37	20,000.00	-25.1%
5) TOTAL, REVENUES			26,693.37	20,000.00	-25.1%
B. EXPENSES					
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	0.00	0.00	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	8,300.00	8,000.00	-3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			8,300.00	8,000.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,393.37	12,000.00	-34.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			18,393.37	12,000.00	-34.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,174,720.35	1,193,113.72	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,174,720.35	1,193,113.72	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,174,720.35	1,193,113.72	1.6%
2) Ending Net Position, June 30 (E + F1e)			1,193,113.72	1,205,113.72	1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,193,113.72	1,205,113.72	1.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,193,013.72		
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			1,193,013.72		
H. DEFERRED OUTFLOWS OF RESOURCES					
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
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) 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		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			1,193,013.72		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
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%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	14,470.37	20,000.00	38.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	12,223.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			26,693.37	20,000.00	-25.1%
TOTAL, REVENUES			26,693.37	20,000.00	-25.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
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%
CLASSIFIED SALARIES					
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%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
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
SERVICES AND OTHER OPERATING EXPENSES					
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 EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	8,300.00	8,000.00	-3.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			8,300.00	8,000.00	-3.6%
TOTAL, EXPENSES			8,300.00	8,000.00	-3.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,693.37	20,000.00	-25.1%
5) TOTAL, REVENUES			26,693.37	20,000.00	-25.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	8,300.00	8,000.00	-3.6%
10) TOTAL, EXPENSES			8,300.00	8,000.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			18,393.37	12,000.00	-34.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			18,393.37	12,000.00	-34.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,174,720.35	1,193,113.72	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,174,720.35	1,193,113.72	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,174,720.35	1,193,113.72	1.6%
2) Ending Net Position, June 30 (E + F1e)			1,193,113.72	1,205,113.72	1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	1,193,113.72	1,205,113.72	1.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
9010	Other Restricted Local	1,193,113.72	1,205,113.72
Total, Restricted Net Position		1,193,113.72	1,205,113.72

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,148.42	9,148.42	9,148.42	9,148.42	9,148.42	9,148.42
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,148.42	9,148.42	9,148.42	9,148.42	9,148.42	9,148.42
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	131.46	131.46	131.46	131.46	131.46	131.46
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	131.46	131.46	131.46	131.46	131.46	131.46
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,279.88	9,279.88	9,279.88	9,279.88	9,279.88	9,279.88
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	373.18	373.18	373.18	360.00	360.00	360.00
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	373.18	373.18	373.18	360.00	360.00	360.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	373.18	373.18	373.18	360.00	360.00	360.00

Fund 01 - Actuals through June		Beginning Balance	July	August	September	October	November	December
A. BEGINNING CASH	Object							
	9110		36,961,807.39	44,669,800.45	41,196,620.75	52,220,957.26	48,420,601.15	46,923,942.53
B. RECEIPTS								
LCFF Revenue Sources	8010-8019		3,061,596.00	3,349,160.00	10,495,510.00	6,028,487.00	6,028,487.00	4,467,023.00
Principal Apportionment	8020-8079						859.76	9,810,368.97
Property Taxes	8080-8099			75,985.00-	151,970.00-	44,346.00-	158,282.00-	101,314.00-
Miscellaneous Funds	8100-8299		21,610.71	822,842.00	10,490,784.66	888.00	67,854.28	918,226.31
Federal Revenues	8300-8599		272,403.71	8,713.00	1,539,644.48	83,394.65	409,386.00	1,182,414.48
Other State Revenues	8600-8799		258,148.52	508,541.09	63,072.38	303,665.44	1,363,868.01	668,398.10
Other Local Revenues	8910-8929							
Interfund Transfers In	8930-8979							
All Other Financing Sources								
Undefined Objects								
TOTAL RECEIPTS		.00	3,613,758.94	4,613,271.09	22,437,041.52	6,372,079.09	7,712,173.05	16,945,116.86
C. DISBURSEMENTS								
Certificated Salaries	1000-1999		540,790.87	4,045,859.90	4,269,082.10	4,075,602.84	4,088,938.81	4,143,679.55
Classified Salaries	2000-2999		767,436.88	1,559,904.61	1,549,050.04	1,557,800.75	1,549,730.85	1,577,764.33
Employee Benefits	3000-3999		556,775.74	2,056,374.28	2,113,953.93	2,087,874.22	2,093,333.56	2,008,763.96
Books and Supplies	4000-4999		48,982.49	1,084,114.70	954,570.14	712,754.48	885,073.65	1,051,240.59
Services	5000-5999		1,501,372.64	593,943.66	1,154,035.76	1,235,071.72	44,875.52	666,609.25
Capital Outlay	6000-6599		4,997.50	343,909.85	68,052.64	71,175.75	280,959.60	398,434.71
Other Outgo	7000-7499						147,821.00-	
Interfund Transfers Out	7600-7629							
All Other Financing Uses	7630-7699							
Undefined Objects								
TOTAL DISBURSEMENTS		.00	3,420,356.12	9,684,107.00	10,108,744.61	9,740,279.76	8,795,090.99	9,846,492.39
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	9111-9199	30,000.00-						
Accounts Receivable	9200-9299	17,246,415.37-	13,902,668.12	1,813,451.32	53,933.98	330,055.84	1,550.12	1,318.76
Due From Other Funds	9310	1,058,437.35-	10,829.90				1,047,607.44	
Stores	9320	292,372.51-	20,165.42	1,268.66-	38,618.38-	77,652.42-	67,936.93-	9,316.10-
Prepaid Expenditures	9330		6,989.49					
Other Current Assets	9340							
Deferred Outflows of Resrcs	9490							
Undefined Objects								
SUBTOTAL ASSETS		18,627,225.23-	13,940,652.93	1,812,182.66	15,315.60	252,403.42	981,220.63	7,997.34-
(continued)								

Selection Grouped by Org, Fund, Filtered by (Org = 1, Actuals Thru Period = 12, Fund = 01, Use SACS? = Y, Restricted? = Y, Cash JE Only? = N, Separate? = Y)

ESCAPE ONLINE

Object	Beginning Balance	July	August	September	October	November	December
<i>Liabilities and Deferred Inflows</i>							
Accounts Payable	8,931,848.00	6,149,855.34-	216,632.18-	15,662.63-	684,558.86-	338,425.68-	11,000.33-
Due To Other Funds	1,058,233.54	3,803.64-	2,105.73			1,056,535.63-	
Current Loans							
Unearned Revenues	1,576,017.08	272,403.71-		1,303,613.37-			
Deferred Inflows of Resrcs							
Undefined Objects							
SUBTOTAL LIABILITIES	11,566,098.62	6,426,062.69-	214,526.45-	1,319,276.00-	684,558.86-	1,394,961.31-	11,000.33-
Nonoperating							
Suspense Clearing							
TOTAL BALANCE SHEET ITEMS	7,061,126.61-	7,514,590.24	1,597,656.21	1,303,960.40-	432,155.44-	413,740.68-	18,997.67-
E. NET INCREASE/DECREASE							
B - C + D							
F. ENDING CASH (A + E)		7,707,993.06	3,473,179.70-	11,024,336.51	3,800,356.11-	1,496,658.62-	7,079,626.80
G. Ending Cash, Plus Cash Accruals and Adjustments		44,669,800.45	41,196,620.75	52,220,957.26	48,420,601.15	46,923,942.53	54,003,569.33

Fund 01 - Actuals through June		January	February	March	April	May	June	Total	Budget
A. BEGINNING CASH	Object	54,003,569.33	56,989,827.94	52,478,870.87	49,351,279.95	48,855,660.48	43,563,867.14		
B. RECEIPTS	9110								
LCFF Revenue Sources	8010-8019	12,056,974.00	2,844,321.00	6,285,782.00	1,301,763.00			55,919,103.00	84,272,840.00
Principal Apportionment	8020-8079	172,445.10	109,870.97	1,373.70	8,557,620.48	74,515.91		18,727,054.89	20,631,251.39
Property Taxes	8080-8099	101,314.00	101,314.00	208,617.00	120,119.00	934,323.00	202,331.00	2,199,915.00	2,193,437.00
Miscellaneous Funds	8100-8299	250,319.04	133,898.59	155,069.45	1,757,686.00	66,785.17		14,685,964.21	36,555,378.46
Federal Revenues	8300-8599	50,820.00	1,162,814.25	954,557.97	86,959.00	5,422,933.92		11,174,031.46	25,265,156.57
Other State Revenues	8600-8799	24,907.72	671,834.95	354,728.19	298,985.00	30,436.13		4,546,585.53	6,608,205.20
Other Local Revenues	8910-8929								
Interfund Transfers In	8930-8979								
All Other Financing Sources									
Undefined Objects									
TOTAL RECEIPTS		12,454,151.86	4,821,425.76	7,542,894.31	11,882,894.48	4,660,348.13	202,331.00	102,852,824.09	171,149,394.62
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,107,164.93	4,108,446.56	4,132,328.51	4,171,869.52	4,205,557.12	264,799.21	42,154,119.92	46,878,884.91
Classified Salaries	2000-2999	1,579,665.36	1,577,887.85	1,591,591.34	1,612,602.42	1,628,486.03	137,882.17	16,689,802.63	19,976,043.42
Employee Benefits	3000-3999	2,111,427.84	2,099,878.13	2,107,212.48	2,116,476.28	2,127,051.97	77,383.51	21,556,505.90	29,924,258.47
Books and Supplies	4000-4999	500,305.43	415,892.58	1,737,681.14	737,357.35	1,311,739.83	352,723.05	9,792,435.43	20,208,389.80
Services	5000-5999	879,740.91	837,117.15	1,149,548.35	1,074,066.37	795,829.51	159,979.83	10,092,190.67	16,295,770.18
Capital Outlay	6000-6599	127,651.63	171,640.62	501,241.90	190,126.70	87,075.71	383,980.96	2,455,096.15	6,786,589.23
Other Outgo	7000-7499	131,941.00			2,499,582.50		1,272,905.98	3,756,608.48	4,482,466.95
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								744,009.00
Undefined Objects									
TOTAL DISBURSEMENTS		9,437,897.10	9,210,862.89	11,219,603.72	12,402,081.14	9,981,588.75	2,649,654.71	106,496,759.18	145,296,411.96
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	126,155.85	65,189.31	556,101.06	16.24			16,850,440.60	
Due From Other Funds	9310							1,058,437.34	
Stores	9320	11,823.31	75,432.85	15,236.61	18,420.15	28,059.19	7,607.34	184,128.00	
Prepaid Expenditures	9330					6,989.49			
Other Current Assets	9340								
Deferred Outflows of Resrcs	9490								
Undefined Objects									
SUBTOTAL ASSETS		137,979.16	10,243.54	571,337.67	18,436.39	21,069.70	7,607.34	17,724,749.94	
(continued)									

Selection Grouped by Org, Fund, Filtered by (Org = 1, Actuals Thru Period = 12, Fund = 01, Use SACS? = Y, Restricted? = Y, Cash JE Only? = N, Separate? = Y)

ESCAPE ONLINE

Object	January	February	March	April	May	June	Total	Budget
Liabilities and Deferred Inflows								
Accounts Payable	167,975.31-	111,276.40-	22,219.18-	5,130.80	8,377.58	2,382.87	7,701,714.66-	
Due To Other Funds							1,058,233.54-	
Current Loans								
Unearned Revenues								
Deferred Inflows of Resrcs							1,576,017.08-	
Undefined Objects								
SUBTOTAL LIABILITIES	167,975.31-	111,276.40-	22,219.18-	5,130.80	8,377.58	2,382.87	10,335,965.28-	
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	29,996.15-	121,519.94-	549,118.49	23,567.19	29,447.28	5,224.47-	7,388,784.66	
E. NET INCREASE/DECREASE								
B - C + D	2,986,258.61	4,510,957.07-	3,127,590.92-	495,619.47-	5,291,793.34-	2,857,210.18-	3,744,849.57	25,852,992.66
F. ENDING CASH (A + E)	56,989,827.94	52,478,870.87	49,351,279.95	48,855,660.48	43,563,867.14	40,706,656.96		
G. Ending Cash, Plus Cash Accruals and Adjustments				<i>balanced</i>				

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: 1919 B Street, Marysville 95901
Date: June 10, 2021

Place: 1919 B Street, Marysville, 95901
Date: June 15, 2021
Time: 5:30 p.m.

Adoption Date: June 22, 2021

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

Contact person for additional information on the budget reports:

Name: Penny Lauseng

Telephone: 530-749-6114

Title: Assistant Superintendent, Business

E-mail: plauseng@mjUSD.com

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		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)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		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?		X
		• Adoption date of the LCAP or an update to the LCAP:	Jun 15, 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:

Schools Insurance Group
550 High Street, Suite 201, Auburn, CA 95603

() 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 15, 2021

For additional information on this certification, please contact:

Name: Penny Lauseng

Title: Assistant Superintendent, Business

Telephone: 530-749-6114

E-mail: plauseng@mjud.com

Current Expense Formula/Minimum Classroom Compensation

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	50,020,045.00	301	0.00	303	50,020,045.00	305	532,904.00		307	49,487,141.00	309
2000 - Classified Salaries	23,077,087.00	311	90,685.00	313	22,986,402.00	315	4,347,889.00		317	18,638,513.00	319
3000 - Employee Benefits	33,239,089.00	321	792,632.00	323	32,446,457.00	325	2,195,714.00		327	30,250,743.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,139,514.00	331	1,535.00	333	8,137,979.00	335	2,101,944.00		337	6,036,035.00	339
5000 - Services. . . & 7300 - Indirect Costs	11,449,311.00	341	11,188.00	343	11,438,123.00	345	481,614.00		347	10,956,509.00	349
TOTAL					125,029,006.00	365			TOTAL	115,368,941.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	40,272,210.00 375
2. Salaries of Instructional Aides Per EC 41011.	2100	5,053,049.00 380
3. STRS.	3101 & 3102	10,588,988.00 382
4. PERS.	3201 & 3202	1,015,703.00 383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,017,415.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	5,581,321.00 385
7. Unemployment Insurance.	3501 & 3502	508,753.00 390
8. Workers' Compensation Insurance.	3601 & 3602	628,340.00 392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00
10. Other Benefits (EC 22310).	3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		64,665,779.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		794,913.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		0.00 396
14. TOTAL SALARIES AND BENEFITS.		63,870,866.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		55.36%
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	55.36%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	115,368,941.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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	46,853,386.91	301	0.00	303	46,853,386.91	305	558,040.30		307	46,295,346.61	309
2000 - Classified Salaries	19,997,978.05	311	94,563.00	313	19,903,415.05	315	3,761,517.30		317	16,141,897.75	319
3000 - Employee Benefits	29,928,695.06	321	914,583.50	323	29,014,111.56	325	1,934,935.83		327	27,079,175.73	329
4000 - Books, Supplies Equip Replace. (6500)	21,254,917.57	331	348,762.48	333	20,906,155.09	335	4,587,553.47		337	16,318,601.62	339
5000 - Services . . . & 7300 - Indirect Costs	15,408,481.39	341	27,045.07	343	15,381,436.32	345	1,391,417.91		347	13,990,018.41	349
TOTAL					132,058,504.93	365			TOTAL	119,825,040.12	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).		59,208,461.36
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).		571,065.35
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.		
14. TOTAL SALARIES AND BENEFITS.		58,637,396.01
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.		48.94%
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	48.94%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	6.06%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	119,825,040.12
5. Deficiency Amount (Part III, Line 3 times Line 4)	7,261,397.43

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

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) 4,710,690.08
- 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) 94,087,462.04

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.01%

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. 1.00

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)	4,945,936.61
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,731,712.28
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	38,740.00
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)	743,455.72
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)	1.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,459,843.61
9. Carry-Forward Adjustment (Part IV, Line F)	(687,434.57)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,772,409.04

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	80,781,063.41
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,261,849.14
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,660,550.01
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	701,773.65
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	36,517.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,199,587.66
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	4,000.00
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)	435,451.40
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)	319,401.58
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)	14,095,979.81
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	1.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	231,408.00
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)	2,668,636.78
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,724,610.35
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)	134,120,829.79

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B19) 6.31%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19) 5.80%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>8,459,843.61</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(174,594.67)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.69%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.69%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.69%) times Part III, Line B19); zero if positive	<u>(687,434.57)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(687,434.57)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.80%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-343,717.29) is applied to the current year calculation and the remainder (\$-343,717.28) is deferred to one or more future years:	<u>6.05%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-229,144.86) is applied to the current year calculation and the remainder (\$-458,289.71) is deferred to one or more future years:	<u>6.14%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(687,434.57)</u>

Approved indirect cost rate: 6.69%
Highest rate used in any program: 6.69%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,647,998.40	301,315.45	6.48%
01	3182	392,506.06	26,258.65	6.69%
01	3210	1,854,942.14	124,095.62	6.69%
01	3215	312,853.28	20,861.52	6.67%
01	3310	1,740,039.37	116,408.63	6.69%
01	3327	103,813.85	6,945.15	6.69%
01	3550	79,046.30	3,919.00	4.96%
01	4035	676,611.15	45,265.00	6.69%
01	4128	498,682.30	33,361.00	6.69%
01	4201	19,744.12	1,320.88	6.69%
01	4203	430,401.98	28,793.00	6.69%
01	4510	343,413.33	22,974.21	6.69%
01	5630	38,445.88	2,572.02	6.69%
01	5640	257,992.81	7,417.00	2.87%
01	6010	1,990,569.41	99,528.47	5.00%
01	6387	356,312.32	23,837.00	6.69%
01	6388	69,808.00	2,792.00	4.00%
01	6512	780,833.10	52,237.73	6.69%
01	6546	582,588.00	38,975.00	6.69%
01	7210	46,317.99	3,098.67	6.69%
01	7311	65,536.56	4,384.00	6.69%
01	7420	753,682.58	50,421.36	6.69%
01	7510	58,908.52	3,940.97	6.69%
01	7810	574,694.00	38,446.00	6.69%
01	9010	764,611.48	9,731.61	1.27%
09	3010	134,979.00	9,030.00	6.69%
09	7311	738.00	49.00	6.64%
09	7510	13,109.01	876.99	6.69%
12	5025	76,982.00	5,150.00	6.69%
12	6105	2,382,007.00	159,355.00	6.69%
13	5310	1,218,434.00	67,911.56	5.57%
13	5330	3,018,502.57	1,951.00	0.06%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,107,997.03		2,993,988.15	4,101,985.18
2. State Lottery Revenue	8560	1,486,195.95		465,800.00	1,951,995.95
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)		2,594,192.98	0.00	3,459,788.15	6,053,981.13
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	80,190.27			80,190.27
2. Classified Salaries	2000-2999	299,950.89			299,950.89
3. Employee Benefits	3000-3999	50,481.34			50,481.34
4. Books and Supplies	4000-4999	847,595.98		1,206,300.00	2,053,895.98
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	73,170.12			73,170.12
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				
6. Capital Outlay	6000-6999	25,347.39			25,347.39
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)		1,376,735.99	0.00	1,206,300.00	2,583,035.99
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,217,456.99	0.00	2,253,488.15	3,470,945.14
D. COMMENTS:					

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.

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	106,438,868.00	0.83%	107,326,470.00	3.11%	110,663,631.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,753,002.00	0.00%	1,753,000.00	0.00%	1,753,000.00
4. Other Local Revenues	8600-8799	404,873.00	0.00%	404,873.00	0.00%	404,873.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(15,580,783.00)	7.06%	(16,680,783.00)	6.59%	(17,780,783.00)
6. Total (Sum lines A1 thru A5c)		93,015,960.00	-0.23%	92,803,560.00	2.41%	95,040,721.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				42,522,733.00		43,373,187.00
b. Step & Column Adjustment				850,454.00		867,464.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,522,733.00	2.00%	43,373,187.00	2.00%	44,240,651.00
2. Classified Salaries						
a. Base Salaries				15,851,228.00		16,168,253.00
b. Step & Column Adjustment				317,025.00		326,535.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,851,228.00	2.00%	16,168,253.00	2.02%	16,494,788.00
3. Employee Benefits	3000-3999	22,210,625.00	3.00%	22,876,944.00	3.00%	23,563,252.00
4. Books and Supplies	4000-4999	5,599,205.00	2.40%	5,733,586.00	0.00%	5,733,586.00
5. Services and Other Operating Expenditures	5000-5999	9,190,550.00	2.40%	9,411,123.00	0.00%	9,411,123.00
6. Capital Outlay	6000-6999	965,125.00	-29.54%	680,000.00	0.00%	680,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	437,972.00	417.37%	2,265,944.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,569,372.00)	0.00%	(1,569,372.00)	0.00%	(1,569,372.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		94,770,094.00	2.47%	97,111,693.00	3.82%	100,819,972.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,754,134.00)		(4,308,133.00)		(5,779,251.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		42,604,575.78		40,850,441.78		36,542,308.78
2. Ending Fund Balance (Sum lines C and D1)		40,850,441.78		36,542,308.78		30,763,057.78
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	498,377.00		498,377.00		498,377.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	182,866.00				
d. Assigned	9780	16,586,024.84		16,148,053.00		13,882,109.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,990,475.00		4,035,881.00		4,180,129.00
2. Unassigned/Unappropriated	9790	19,592,698.94		15,859,997.78		12,202,442.78
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		40,850,441.78		36,542,308.78		30,763,057.78

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,990,475.00		4,035,881.00		4,180,129.00
c. Unassigned/Unappropriated	9790	19,592,698.94		15,859,997.78		12,202,442.78
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		23,583,173.94		19,895,878.78		16,382,571.78
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached MYP Assumptions for 2021/22, 2022/23 and 2023/24.						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	7,300,478.00	0.00%	7,300,478.00	0.00%	7,300,478.00
3. Other State Revenues	8300-8599	8,036,438.00	0.00%	8,036,438.00	0.00%	8,036,438.00
4. Other Local Revenues	8600-8799	5,399,956.00	0.00%	5,399,956.00	0.00%	5,399,956.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	15,580,783.00	7.06%	16,680,783.00	6.59%	17,780,783.00
6. Total (Sum lines A1 thru A5c)		36,317,655.00	3.03%	37,417,655.00	2.94%	38,517,655.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,497,312.00		7,647,258.00
b. Step & Column Adjustment				149,946.00		152,945.00
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	7,497,312.00	2.00%	7,647,258.00	2.00%	7,800,203.00
2. Classified Salaries						
a. Base Salaries				7,225,859.00		7,370,377.00
b. Step & Column Adjustment				144,518.00		147,408.00
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	7,225,859.00	2.00%	7,370,377.00	2.00%	7,517,785.00
3. Employee Benefits	3000-3999	11,028,464.00	3.00%	11,359,318.00	3.00%	11,700,097.00
4. Books and Supplies	4000-4999	2,440,309.00	-35.31%	1,578,554.00	28.75%	2,032,422.00
5. Services and Other Operating Expenditures	5000-5999	3,306,064.00	0.00%	3,306,064.00	0.00%	3,306,064.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,524,015.00	0.00%	5,524,015.00	0.00%	5,524,015.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	522,069.00	0.00%	522,069.00	0.00%	522,069.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	701,648.00	-84.32%	110,000.00	4.55%	115,000.00
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)		38,245,740.00	-2.17%	37,417,655.00	2.94%	38,517,655.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,928,085.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,271,340.88		25,343,255.88		25,343,255.88
2. Ending Fund Balance (Sum lines C and D1)		25,343,255.88		25,343,255.88		25,343,255.88
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	25,343,255.88		25,343,255.88		25,343,255.88
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)		25,343,255.88		25,343,255.88		25,343,255.88

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See attached MYP Assumptions for 2021/22, 2022/23 and 2023/24.						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	106,438,868.00	0.83%	107,326,470.00	3.11%	110,663,631.00
2. Federal Revenues	8100-8299	7,300,478.00	0.00%	7,300,478.00	0.00%	7,300,478.00
3. Other State Revenues	8300-8599	9,789,440.00	0.00%	9,789,438.00	0.00%	9,789,438.00
4. Other Local Revenues	8600-8799	5,804,829.00	0.00%	5,804,829.00	0.00%	5,804,829.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		129,333,615.00	0.69%	130,221,215.00	2.56%	133,558,376.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,020,045.00		51,020,445.00
b. Step & Column Adjustment				1,000,400.00		1,020,409.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,020,045.00	2.00%	51,020,445.00	2.00%	52,040,854.00
2. Classified Salaries						
a. Base Salaries				23,077,087.00		23,538,630.00
b. Step & Column Adjustment				461,543.00		473,943.00
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	23,077,087.00	2.00%	23,538,630.00	2.01%	24,012,573.00
3. Employee Benefits	3000-3999	33,239,089.00	3.00%	34,236,262.00	3.00%	35,263,349.00
4. Books and Supplies	4000-4999	8,039,514.00	-9.05%	7,312,140.00	6.21%	7,766,008.00
5. Services and Other Operating Expenditures	5000-5999	12,496,614.00	1.77%	12,717,187.00	0.00%	12,717,187.00
6. Capital Outlay	6000-6999	965,125.00	-29.54%	680,000.00	0.00%	680,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,524,015.00	7.93%	5,961,987.00	30.66%	7,789,959.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,047,303.00)	0.00%	(1,047,303.00)	0.00%	(1,047,303.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	701,648.00	-84.32%	110,000.00	4.55%	115,000.00
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)		133,015,834.00	1.14%	134,529,348.00	3.57%	139,337,627.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(3,682,219.00)		(4,308,133.00)		(5,779,251.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		69,875,916.66		66,193,697.66		61,885,564.66
2. Ending Fund Balance (Sum lines C and D1)		66,193,697.66		61,885,564.66		56,106,313.66
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	498,377.00		498,377.00		498,377.00
b. Restricted	9740	25,343,255.88		25,343,255.88		25,343,255.88
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	182,866.00		0.00		0.00
d. Assigned	9780	16,586,024.84		16,148,053.00		13,882,109.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,990,475.00		4,035,881.00		4,180,129.00
2. Unassigned/Unappropriated	9790	19,592,698.94		15,859,997.78		12,202,442.78
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		66,193,697.66		61,885,564.66		56,106,313.66

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,990,475.00		4,035,881.00		4,180,129.00
c. Unassigned/Unappropriated	9790	19,592,698.94		15,859,997.78		12,202,442.78
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		23,583,173.94		19,895,878.78		16,382,571.78
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.73%		14.79%		11.76%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		9,148.42		9,027.77		9,027.77
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		133,015,834.00		134,529,348.00		139,337,627.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		133,015,834.00		134,529,348.00		139,337,627.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,990,475.02		4,035,880.44		4,180,128.81
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)		3,990,475.02		4,035,880.44		4,180,128.81
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Marysville Joint Unified School District

2021-22 Budget for Adoption

Multi-Year Projection Assumptions

2021-22 – Assumptions

UNRESTRICTED

Revenues

- LCFF revenue increases by 5.07% COLA (based on School Services of California Dartboard May Revise version)
- ADA remains flat (based on guaranteed 2020-21 ADA)
 - Enrollment projections based on survivor cohort method indicate an increase of approximately 230 students above prior year. While enrollment is projected to increase, ADA may not increase commensurately due to currently unknown amount of COVID related absences.
- State revenue remains constant
- Local revenue decreased due to removal of prior year carryover.

Expenses

- Certificated salaries increase 2% for step and column, less retirement savings
 - Increase of \$630,000 based on the need for additional 6 FTE teachers to support projected additional enrollment.
 - Increase FTE for multiple positions included per the Local Control Accountability Plan (LCAP) goals and actions.
- Classified salaries increase of 2% for step, less retirement savings
 - Increase FTE for multiple positions per LCAP goals and actions.
- Benefits
 - H-W hard cap in place, increase commensurate with additional FTE
 - STRS increase of 0.77%
 - PERS increase of 2.21%
 - Unemployment Insurance increase of 1.18%
- **Important** - salary schedule increases are not included in the budget at this time as negotiations with all bargaining units are currently unsettled.
- Materials-Supplies decrease primarily due to removing one-time expenditures, some of which are related to COVID.
- Other Operating Expenditures decrease primarily due to removing one-time expenditures, some of which are related to COVID.
- Capital Outlay includes planned facilities projects in the amount of \$680,000 assigned per the LCAP goals and actions. Additional projects not completed by June 30, 2021 will be added using carryover from prior year. Note: an additional transfer of LCFF funds to Fund 14 Deferred Maintenance per LCAP in the amount of \$820,000 for a total facility revenue-expense amount of \$1.5M, which is a decrease from prior year allocations of \$2M annually. Capital outlay also reduced primarily due to removing one-time expenditures for additional school buses and one-time grant projects.

RESTRICTED

Revenues

- Federal and State revenues reduced by amount of one-time COVID funds and any other one-time grant funds. Note: ESSER III funds of \$29.8M are not included in the adopted budget due to the timing of availability of state software updates.
- Local revenue remains mostly constant.

Expenses

- Certificated salaries increase 2% for step and column, less retirement savings
- Classified salaries increase of 2% for step, less retirement savings
- Benefits
 - H-W hard cap in place, no change anticipated
 - STRS increase of 0.77%
 - PERS increase of 2.21%
 - Unemployment Insurance increase of 1.18%
- **Important** - salary schedule increases are not included in the budget at this time as negotiations with all bargaining units are currently unsettled.
- Materials-Supplies decreased by amount of COVID required expenditures and other one-time expenditures in prior year. New COVID expenditures to be determined.
- Other Operating Expenditures decreased by amount of COVID required expenditures in prior year. New COVID expenditures to be determined.
- Capital Outlay reduced until new facility projects are budgeted.

Other Financing Uses

- Maintains General Fund transfers of \$101,648 in Title I funds to Charter Fund 09 (MCAA) and \$600,000 to Cafeteria Fund 13.
- Contributions increase based on program adjustments and due to step and column, and additional pension costs for restricted programs that receive support from the unrestricted general fund.

2022-23 – Assumptions**UNRESTRICTED**

Revenues

- LCFF revenue increases by 2.48% COLA
- ADA budgeted with a decrease of 70.47. The minimum guarantee for 2022-23 ADA is the actual ADA amount in 2021-22 which may be negatively impacted due to unknown amount of additional student absences due to COVID. Therefore, even though the enrollment projections indicate an increase of 230 students in 2021-22, ADA projections for 2022-23 and 2023-24 are budgeted conservatively at this time.
- State and local revenues decreased due to carryover from prior year not yet determined.

Expenses

- Certificated salaries increase of 2% for step and column, less retirement savings
- Classified salaries increase of 2% for step less retirement savings

- Benefits
 - H-W hard cap in place
 - STRS increase of 2.18%
 - PERS increase of 3.19%
 - Unemployment Insurance decrease from 1.23% to 0.20%.
- Materials-Supplies increased by California Consumer Price Index (CPI) of 2.4%.
- Other Operating Expenditures increased by CPI of 2.4%
- Capital Outlay includes planned facilities projects in the amount of \$680,000 assigned per the LCAP goals and actions.

RESTRICTED

Revenues

- Federal, State and local revenues remain constant.

Expenses

- Certificated salaries increase 2% based on step and column, less retirement savings
- Classified salaries increase 2% based on step, less retirement savings
- Benefits
 - PERS increase of 2.18%
 - STRS increase of 3.19%
 - Unemployment Insurance decrease from 1.23% to 0.20%
- Materials-Supplies decreased to balance restricted resources
- Other Operating Expenditures remain constant
- COVID expenditures to be determined.

Other Financing Uses

- Transfers out – reduced due to projection that no transfer to Fund 13 Cafeteria will be needed. Continues to include transfer of Title I entitlement to Fund 09 MCAA in the amount of \$110,000.
- Contributions increase based on program adjustments and due to step and column, and additional pension costs for restricted programs that receive support from the unrestricted general fund.

2023-24 – Assumptions

UNRESTRICTED

Revenues

- LCFF revenue increases by 3.11% COLA
- ADA budgeted flat based on 2022-23 projection
- State and local revenues budgeted flat with no increase.

Expenses

- Certificated salaries increase of 2% for step-column less retirements
- Classified salaries increase of 2% for step-column less retirements
- Benefits
 - STRS rate of 19.10% remains flat.

- PERS rate increase from 26.10% to 27.10%
- Unemployment insurance rate 0.20%
- Materials-Supplies remain constant
- Other Operating Expenditures remain constant
- Capital Outlay includes planned facilities projects in the amount of \$680,000 assigned per the LCAP goals and actions.
- Other outgo – budgeted first payment of \$437,972 for 2020 COPs

RESTRICTED

Revenues

- Federal, State and local revenues remain constant.

Expenses

- Certificated salaries increase 2% based on step and column, less retirement savings
- Classified salaries increase 3% based on step increases, less retirements savings
- Benefits
 - PERS increase of 2.18%
 - STRS increase of 3.19%
 - Unemployment insurance rate 0.20%
- Materials-Supplies decreased to balance restricted resources.
- Other Operating Expenditures remain constant.
- Contributions increase based on program adjustments and due to step and column, and additional pension costs for restricted programs that receive support from the unrestricted general fund.
- COVID expenditures to be determined.

Other Financing Uses

- Transfers out – continues to include transfer of Title I entitlement to Fund 09 MCAA, estimated amount \$115,000.

RESERVES 2021-22, 2022-23 and 2023-24

- Assigned balances are maintained as listed in SACS Form 01 for 2021-22, with the following reductions:
 - 2022-23 – assigned balance reduced by amount of first 2020 COPS payment of \$437,972.
 - 2023-24 – assigned balance reduced by amount of second 2020 COPS payment of \$2,265,944.
- All assignment amounts will decrease as expenditures are budgeted.

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	149,749,819.06
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	19,611,159.93
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	6,771,011.62
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	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	173,592.41
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)				6,944,604.03
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		427,380.93
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)				123,621,436.03

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)		9,653.06
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,806.45
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.)	110,137,330.49	11,408.93
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)	110,137,330.49	11,408.93
B. Required effort (Line A.2 times 90%)	99,123,597.44	10,268.04
C. Current year expenditures (Line I.E and Line II.B)	123,621,436.03	12,806.45
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

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	56,325.42	0.00	0.00	(889,916.55)				
Other Sources/Uses Detail					0.00	744,009.00		
Fund Reconciliation							0.01	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	6,588.31	0.00	655,548.99	0.00				
Other Sources/Uses Detail					144,009.00	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	2,706.00	0.00	164,505.00	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	(65,619.73)	69,862.56	0.00				
Other Sources/Uses Detail					600,000.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	65,619.73	(65,619.73)	889,916.55	(889,916.55)	744,009.00	744,009.00	0.01	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(31,243.00)	0.00	(1,047,303.00)				
Other Sources/Uses Detail					0.00	701,648.00		
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	5,656.00	0.00	671,016.00	0.00				
Other Sources/Uses Detail					101,648.00	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	5,006.00	0.00	157,101.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	20,581.00	0.00	219,186.00	0.00				
Other Sources/Uses Detail					600,000.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

July 1 Budget
2021-22 Budget
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

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								
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	31,243.00	(31,243.00)	1,047,303.00	(1,047,303.00)	701,648.00	701,648.00		

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	7,581,576.39		7,581,576.39			7,581,576.39
Work in Progress	30,159,783.64		30,159,783.64	234,891.00		30,394,674.64
Total capital assets not being depreciated		0.00	37,741,360.03	234,891.00	0.00	37,976,251.03
Capital assets being depreciated:						
Land Improvements	39,893,973.38		39,893,973.38			39,893,973.38
Buildings	155,681,221.65		155,681,221.65			155,681,221.65
Equipment	13,596,078.19		13,596,078.19			13,596,078.19
Total capital assets being depreciated	209,171,273.22	0.00	209,171,273.22	0.00	0.00	209,171,273.22
Accumulated Depreciation for:						
Land Improvements	(10,201,800.00)		(10,201,800.00)			(10,201,800.00)
Buildings	(63,865,766.00)		(63,865,766.00)			(63,865,766.00)
Equipment	(10,113,559.00)		(10,113,559.00)			(10,113,559.00)
Total accumulated depreciation	(84,181,125.00)	0.00	(84,181,125.00)	0.00	0.00	(84,181,125.00)
Total capital assets being depreciated, net	124,990,148.22	0.00	124,990,148.22	0.00	0.00	124,990,148.22
Governmental activity capital assets, net	162,731,508.25	0.00	162,731,508.25	234,891.00	0.00	162,966,399.25
Business-Type Activities:						
Capital assets not being depreciated:						
Land						
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00
Buildings						
Equipment						
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	81,339,700.00		81,339,700.00		2,297,388.00	79,042,312.00	2,297,388.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	27,077,600.00		27,077,600.00	34,185,000.00		61,262,600.00	0.00
Capital Leases Payable	230,278.00		230,278.00		230,278.00	0.00	0.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	3,352,796.00		3,352,796.00		3,352,796.00	0.00	0.00
Net Pension Liability	114,804,316.00		114,804,316.00			114,804,316.00	
Total/Net OPEB Liability	17,998,429.00		17,998,429.00	972,116.00		18,970,545.00	0.00
Compensated Absences Payable	632,262.00		632,262.00		221,432.00	410,830.00	0.00
Governmental activities long-term liabilities	245,435,381.00	0.00	245,435,381.00	35,157,116.00	6,101,894.00	274,490,603.00	2,297,388.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular		9,084		
Charter School				
Total ADA	0	9,084	0.0%	Met
Second Prior Year (2019-20)				
District Regular	9,236	9,148		
Charter School				
Total ADA	9,236	9,148	1.0%	Met
First Prior Year (2020-21)				
District Regular	9,148	9,148		
Charter School		0		
Total ADA	9,148	9,148	0.0%	Met
Budget Year (2021-22)				
District Regular	9,148			
Charter School	0			
Total ADA	9,148			

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		10,153		
Charter School				
Total Enrollment	0	10,153	0.0%	Met
Second Prior Year (2019-20)				
District Regular		10,157		
Charter School				
Total Enrollment	0	10,157	0.0%	Met
First Prior Year (2020-21)				
District Regular		10,157		
Charter School				
Total Enrollment	0	10,157	0.0%	Met
Budget Year (2021-22)				
District Regular				
Charter School				
Total Enrollment	0			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	9,084	10,153	
Charter School		0	
Total ADA/Enrollment	9,084	10,153	89.5%
Second Prior Year (2019-20)			
District Regular	9,148	10,157	
Charter School			
Total ADA/Enrollment	9,148	10,157	90.1%
First Prior Year (2020-21)			
District Regular	9,148		
Charter School	0	10,157	
Total ADA/Enrollment	9,148	10,157	90.1%
Historical Average Ratio:			89.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			90.4%

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	9,148			
Charter School	0			
Total ADA/Enrollment	9,148	0	0.0%	Met
1st Subsequent Year (2022-23)				
District Regular	9,026			
Charter School				
Total ADA/Enrollment	9,026	0	0.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	9,026			
Charter School				
Total ADA/Enrollment	9,026	0	0.0%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA¹ and its economic recovery target payment, plus or minus one percent.

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	9,279.88	9,279.88	9,209.41	9,209.41
b. Prior Year ADA (Funded)		9,279.88	9,279.88	9,209.41
c. Difference (Step 1a minus Step 1b)		0.00	(70.47)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-0.76%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)		0.00	0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
		0.00%	-0.76%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	-1.76% to .24%	-1.00% to 1.00%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	20,631,251.39	20,103,865.00	20,103,865.00	20,103,865.00
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)	104,903,691.39	108,638,927.00	109,526,529.00	112,853,690.00
District's Projected Change in LCFF Revenue:		3.56%	0.82%	3.04%
LCFF Revenue Standard:		-1.00% to 1.00%	-1.76% to .24%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Change in LCFF revenue is higher than average due to COLA of 5.07% in 2021-22 Budget Year. 2022-23 and 2023-24 is also based on COLA increases higher than prior years used in average.

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)	71,125,346.02	87,085,226.78	81.7%
Second Prior Year (2019-20)	74,114,755.20	84,432,627.07	87.8%
First Prior Year (2020-21)	71,597,738.27	90,390,590.39	79.2%
	Historical Average Ratio:		82.9%

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.9% to 85.9%	79.9% to 85.9%	79.9% to 85.9%

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)	80,584,586.00	94,770,094.00	85.0%	Met
1st Subsequent Year (2022-23)	82,418,384.00	97,111,693.00	84.9%	Met
2nd Subsequent Year (2023-24)	84,298,691.00	100,819,972.00	83.6%	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%	-0.76%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.76% to 9.24%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.76% to 4.24%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	36,555,378.46		
Budget Year (2021-22)	7,300,478.00	-80.03%	Yes
1st Subsequent Year (2022-23)	7,300,478.00	0.00%	No
2nd Subsequent Year (2023-24)	7,300,478.00	0.00%	No

Explanation:
(required if Yes)

Change in 8100-8299 is outside the range because the 2021-22 and 2022-23 budget years do not include additional one-time COVID funds.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	25,265,156.57		
Budget Year (2021-22)	9,789,440.00	-61.25%	Yes
1st Subsequent Year (2022-23)	9,789,438.00	0.00%	No
2nd Subsequent Year (2023-24)	9,789,438.00	0.00%	No

Explanation:
(required if Yes)

State revenue also does not include additional one-time COVID funds in 2021-22 and 2022-23.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	6,608,205.20		
Budget Year (2021-22)	5,804,829.00	-12.16%	Yes
1st Subsequent Year (2022-23)	5,804,829.00	0.00%	No
2nd Subsequent Year (2023-24)	5,804,829.00	0.00%	No

Explanation:
(required if Yes)

Local revenue is typically not budgeted in advance and may be added as received during the year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	20,204,888.82		
Budget Year (2021-22)	8,039,514.00	-60.21%	Yes
1st Subsequent Year (2022-23)	7,312,140.00	-9.05%	Yes
2nd Subsequent Year (2023-24)	7,766,008.00	6.21%	Yes

Explanation:
(required if Yes)

2021-22 includes substantial purchases of books and supplies for COVID related purposes. The other budget years do not include COVID expenses at this time.

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

First Prior Year (2020-21)	16,298,397.94		
Budget Year (2021-22)	12,496,614.00	-23.33%	Yes
1st Subsequent Year (2022-23)	12,717,187.00	1.77%	No
2nd Subsequent Year (2023-24)	12,717,187.00	0.00%	No

Explanation:
(required if Yes)

2021-22 includes substantial purchases of other operating expenditures for COVID related purposes. The other budget years do not include COVID expenses at this time.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	68,428,740.23		
Budget Year (2021-22)	22,894,747.00	-66.54%	Not Met
1st Subsequent Year (2022-23)	22,894,745.00	0.00%	Met
2nd Subsequent Year (2023-24)	22,894,745.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	36,503,286.76		
Budget Year (2021-22)	20,536,128.00	-43.74%	Not Met
1st Subsequent Year (2022-23)	20,029,327.00	-2.47%	Met
2nd Subsequent Year (2023-24)	20,483,195.00	2.27%	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)	Change in 8100-8299 is outside the range because the 2021-22 and 2022-23 budget years do not include additional one-time COVID funds.
Explanation: Other State Revenue (linked from 6B if NOT met)	State revenue also does not include additional one-time COVID funds in 2021-22 and 2022-23.
Explanation: Other Local Revenue (linked from 6B if NOT met)	Local revenue is typically not budgeted in advance and may be added as received during the year.

- 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)	2021-22 includes substantial purchases of books and supplies for COVID related purposes. The other budget years do not include COVID expenses at this time.
Explanation: Services and Other Exps (linked from 6B if NOT met)	2021-22 includes substantial purchases of other operating expenditures for COVID related purposes. The other budget years do not include COVID expenses at this time.

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)	126,644,048.00			
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 ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	126,644,048.00	3,799,321.44	3,800,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (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)	3,733,467.00	3,589,694.00	3,990,476.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	17,055,545.01	24,488,815.86	20,537,303.98
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(3,082,862.58)	0.00
e. Available Reserves (Lines 1a through 1d)	20,789,012.01	24,995,647.28	24,527,779.98
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	123,017,613.11	118,501,374.89	145,296,411.96
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)	123,017,613.11	118,501,374.89	145,296,411.96
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	16.9%	21.1%	16.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.6%	7.0%	5.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	1,422,938.25	90,069,902.63	N/A	Met
Second Prior Year (2019-20)	11,674,269.41	84,432,627.07	N/A	Met
First Prior Year (2020-21)	763,524.41	90,390,590.39	N/A	Met
Budget Year (2021-22) (Information only)	(1,754,134.00)	94,770,094.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	27,731,022.00	28,743,843.71	N/A	Met
Second Prior Year (2019-20)	27,727,724.00	30,166,781.96	N/A	Met
First Prior Year (2020-21)	31,350,819.00	41,841,051.37	N/A	Met
Budget Year (2021-22) (Information only)	42,604,575.78			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4, Subsequent Years, Form MYP, Line F2, if available.)	9,148	9,028	9,028
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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): _____

- 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)
Special Education Pass-through Funds	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)	133,015,834.00	134,529,348.00	139,337,627.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	133,015,834.00	134,529,348.00	139,337,627.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,990,475.02	4,035,880.44	4,180,128.81
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,990,475.02	4,035,880.44	4,180,128.81

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,990,475.00	4,035,881.00	4,180,129.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	19,592,698.94	15,859,997.78	12,202,442.78
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	23,583,173.94	19,895,878.78	16,382,571.78
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.73%	14.79%	11.76%
District's Reserve Standard (Section 10B, Line 7):	3,990,475.02	4,035,880.44	4,180,128.81
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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?

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?

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)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(14,581,526.60)			
Budget Year (2021-22)	(15,580,783.00)	999,256.40	6.9%	Met
1st Subsequent Year (2022-23)	(16,680,783.00)	1,100,000.00	7.1%	Met
2nd Subsequent Year (2023-24)	(17,780,783.00)	1,100,000.00	6.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	744,009.00			
Budget Year (2021-22)	701,648.00	(42,361.00)	-5.7%	Met
1st Subsequent Year (2022-23)	110,000.00	(591,648.00)	-84.3%	Not Met
2nd Subsequent Year (2023-24)	115,000.00	5,000.00	4.5%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

In 2022-23 we do not anticipate the need to contribute \$600,000 to the Fund 13 Cafeteria fund. The Fund 13 Cafeteria fund prior to COVID never needed a contribution from the General Fund 01.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)

2. 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	20	01,8011	01,7439	33,895,000
General Obligation Bonds	15	51,52,8611	51,52,7439	78,501,127
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				410,830

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL:				112,806,957

Type of Commitment (continued)	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	0	0	437,972	2,265,944
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	0	0	437,972	2,265,944
Has total annual payment increased over prior year (2020-21)?		No	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The annual payments are budgeted in the General Fund using LCFF revenue. The COPS 2012 debt was refunded in 2020 for a savings of \$11M over 20 years. The annual payments may also be paid from developer school impact fees if sufficient fees are available.

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)

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

b. Do benefits continue past age 65?

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

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. Total OPEB liability	18,970,545.00
b. OPEB plan(s) fiduciary net position (if applicable)	
c. Total/Net OPEB liability (Line 4a minus Line 4b)	18,970,545.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 26, 2020

5. OPEB Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method	N/A	N/A	N/A
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	726,040.00	802,374.00	883,691.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	726,040.00	802,374.00	802,374.00
d. Number of retirees receiving OPEB benefits	33	33	33

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

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

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

No

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

--

3. Self-Insurance Liabilities
 a. Accrued liability for self-insurance programs
 b. Unfunded liability for self-insurance programs

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	498.5	498.5	498.5	498.5

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.

Salary and benefits for 2020-21 are currently unsettled.

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

498,840

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
Hard-cap Negotiated	Hard-cap Negotiated	Hard-cap Negotiated
Varies	Varies	Varies
None- Hard-cap Negotiated	None- Hard-cap Negotiated	None- Hard-cap Negotiated

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
937,068	1,000,400	1,020,409
2.0%	2.0%	2.0%

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	470.2	470.2	470.2	470.2

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Salary and benefits for 2020/21 are currently unsettled.

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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or
Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Varies	Varies	Varies
Hard-cap Negotiated	Hard-cap Negotiated	Hard-cap Negotiated
None	None	None

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
410,588	461,543	470,773
2.0%	2.0%	2.0%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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	90.0	90.0	90.0	90.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

Salary and benefits for 21/22 are currently unsettled.

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)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

116,909

4. Amount included for any tentative salary schedule increases

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Amount included for any tentative salary schedule increases	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)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	Varies	Varies	Varies
Percent of H&W cost paid by employer	Hard-cap Negotiated	Hard-cap Negotiated	Hard-cap Negotiated
Percent projected change in H&W cost over prior year	None	None	None

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)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	233,818	238,494	243,264
Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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?

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

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?

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?

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

- 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)

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

- 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?

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

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

- 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)

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

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

SACS2021 Financial Reporting Software - 2021.1.0
 6/9/2021 10:37:01 AM

58-72736-0000000

July 1 Budget
 2020-21 Estimated Actuals
 Technical Review Checks

Marysville Joint Unified

Yuba 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. PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-3200-0-0000-0000-9791	3200	-3,082,862.55
Explanation: This warning will be cleared at year-end closing.		
01-3200-0-0000-0000-9793	3200	3,082,862.55
09-3200-0-0000-0000-9791	3200	-38,265.37
09-3200-0-0000-0000-9793	3200	38,265.37
01-3200-0-0000-0000-979Z	3200	0.00
01-3200-0-0000-0000-9740	3200	0.00
09-3200-0-0000-0000-979Z	3200	0.00
09-3200-0-0000-0000-9740	3200	0.00

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

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. PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO - FN - OB			
01	3200	0	0000-0000-9740	01	3200	0.00
01	3200	0	0000-0000-9791	01	3200	-3,082,862.55
01	3200	0	0000-0000-9793	01	3200	3,082,862.55
01	3200	0	0000-0000-979Z	01	3200	0.00

Explanation:This warning will be cleared at year-end closing.

09	3200	0	0000-0000-9740	09	3200	0.00
09	3200	0	0000-0000-9791	09	3200	-38,265.37
09	3200	0	0000-0000-9793	09	3200	38,265.37
09	3200	0	0000-0000-979Z	09	3200	0.00

Explanation:This warning will be cleared at year-end closing.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

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. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01	7422	0	0000-0000-9740	7422	9740	3,000,000.00
09	7422	0	0000-0000-9740	7422	9740	123,782.00

Explanation:This warning will be cleared at year-end closing.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01	3220	0	0000-0000-9793	3220	9793	-3,082,841.55
09	3220	0	0000-0000-9793	3220	9793	-38,265.37

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

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. 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

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). 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

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by 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

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

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

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

SACS2021 Financial Reporting Software - 2021.1.0
6/9/2021 10:36:15 AM

58-72736-0000000

July 1 Budget
2020-21 Estimated Actuals
Technical Review Checks

Marysville Joint Unified

Yuba 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

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	VALUE
FD	RS	PY	GO - FN - OB		
01	3200	0	0000-0000-9791	3200	-3,082,862.55
Explanation: This warning will be cleared at year-end closing.					
01	3200	0	0000-0000-9793	3200	3,082,862.55
09	3200	0	0000-0000-9791	3200	-38,265.37
09	3200	0	0000-0000-9793	3200	38,265.37
01	3200	0	0000-0000-979Z	3200	0.00
01	3200	0	0000-0000-9740	3200	0.00
09	3200	0	0000-0000-979Z	3200	0.00
09	3200	0	0000-0000-9740	3200	0.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO - FN - OB			
01	3200	0	0000-0000-9740	01	3200	0.00
01	3200	0	0000-0000-9791	01	3200	-3,082,862.55
01	3200	0	0000-0000-9793	01	3200	3,082,862.55
01	3200	0	0000-0000-979Z	01	3200	0.00
Explanation: This warning will be cleared at year-end closing.						
09	3200	0	0000-0000-9740	09	3200	0.00
09	3200	0	0000-0000-9791	09	3200	-38,265.37
09	3200	0	0000-0000-9793	09	3200	38,265.37
09	3200	0	0000-0000-979Z	09	3200	0.00
Explanation: This warning will be cleared at year-end closing.						

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data

should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	7422	0	0000	0000	9740	3,000,000.00
09	7422	0	0000	0000	9740	123,782.00

Explanation: This warning will be cleared at year-end closing.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	3220	0	0000	0000	9793	-3,082,841.55
09	3220	0	0000	0000	9793	-38,265.37

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021 Financial Reporting Software - 2021.1.0
6/9/2021 10:36:46 AM

58-72736-0000000

July 1 Budget
2021-22 Budget
Technical Review Checks

Marysville Joint Unified

Yuba 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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-7422-0-0000-0000-9740	7422	9740	3,000,000.00
09-7422-0-0000-0000-9740	7422	9740	108,970.00

Explanation: This warning will be cleared at year-end closing.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT				
FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT		VALUE
01-7422-0-0000-0000-9791	7422	9791		3,000,000.00
09-7422-0-0000-0000-9791	7422	9791		123,782.00

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

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

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

INTRAFD-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.