

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT 2021-22 ADOPTED BUDGET

Education Code Section 42127 requires that on or before July 1 of each year the Governing Board of a school district shall hold a public hearing on the budget to be adopted for the subsequent year. Pursuant to Education Code Section 33127, this Adopted Budget complies with the criteria and standards as established by the State Board of Education.

Unlike last year, California school districts are returning this year to the requirement of two separate public meetings for their budgets and LCAP plans. The District's Governing Board is required to conduct a public hearing to review its Local Control and Accountability Plan ("LCAP") at the same meeting as the hearing for the District's budget. The District's LCAP plan contains many goals and initiatives to provide increased services to its target population of foster youth, low income and English learners. The plan was developed after many hours of meetings and consultations with stakeholders. These meetings were used to evaluate the progress towards the goals that were contained in the prior year's plan, and to develop the District's 2021-22 LCAP plan. The State Board of Education has again revised the template for districts to use for their plans, and the 2021-22 year is the first year of a new three-year cycle. The District's budget that is being proposed for adoption for the 2021-22 year reflects the goals and expenditures contained in its LCAP plan.

The May Revision is the last revision required under the law for the Governor to propose his budget for the State for the 2021-22 year, and what a difference a year makes! In advance of the release of the May Revision, the Governor announced that the State was anticipating a surplus of \$100 billion: \$75 billion from State tax revenues and \$25 billion from Federal resources. Not all of these funds are committed to increased spending; there is a plan to deposit more funds into public education's rainy day funds, and increase the State's general fund reserves. While none of the funds are projected to be used to avoid the State Aid deferrals for the 2020-21 year; it is projected that only June 2022 will be deferred for the 2021-22 budget year. Furthermore, none of the increased funding will be used by the State for "buying down" any of the pension liabilities. In fact the STRS rate is projected to be one percentage point higher than was estimated in January.

The overall increase in Education Prop 98 funding coupled with the State making deposits into the "rainy day" fund, is likely to trigger the "hard cap" of 10% on District reserves for the 2022-23 year. However this will not be known for certain until the State legislature finishes its work on the Governor's budget proposal and we have a State adopted budget.

While a welcome change from conditions in this past year, there are some out-year risks in this budget. As always, California's reliance on the personal and corporate income taxes means that revenue sources for its budgets are volatile and subject to fluctuations with the health of the economy. The economic recovery has led to demand greater than supply in many areas of the economy. Experts are becoming concerned about the possibility of inflation, and whether or not the Federal Reserve will use its authority to manage interest rates in an effort to control it. All of these factors can combine to spook the investors who provide more than half of California's personal income tax revenue – which is the largest source of revenue for the State's General Fund, and the leading source of the economic recovery so far.

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT 2021-22 ADOPTED BUDGET ASSUMPTIONS

Ending Fund Balance Reconciliation

As a District adopts its budget for any given year, it must also report the estimated actuals for the prior year. These estimated actuals are based on the District's most current working budget, and they typically are not the same as the budget presented on the 2nd Interim Revised Budget. Adjustments and revisions to the District's working budget are made when new facts or events occur. The following table summarizes the major changes the District has made to its working budget since the 2nd Interim Revised Budget. These changes are included in the "2020-21 Estimated Actuals" columns in the District's 2021-22 Adopted Budget.

ENDING FUND BALANCE		Unrestricted	Restricted	Total
A)	As of 2020-21 2nd Interim Revision ("Projected Year Totals")	\$ 23,425,982	\$ 1,024,957	\$ 24,450,939
	CHANGES IN REVENUES:			
	LCFF State Aid - change based on P2 FCMAT calculator & prop taxes	6,837		6,837
	New program (one - time) AB86 Expanded Learning & In-Person Instruction		10,078,685	10,078,685
	Additional award (one - time) K12 Strong Workforce grant		59,544	59,544
	Adjustment to On-Behalf pension (STRS, equals expenditure increase below)		97,354	97,354
	Allan Hancock College concurrent enrollment	267,825		267,825
	MAA reimbursements, adjust based on actual received to date	147,555		147,555
	Adjust interest revenue	37,000		37,000
	US Bank rebate & miscellaneous donations	20	404	424
B)	Total Increases (Decreases) in Revenues	459,237	10,235,987	10,695,224
	CHANGES IN EXPENDITURES and TRANSFERS			
	AB86 Expanded Learning & In-Person Instruction expenses		2,425,030	2,425,030
	Restricted Lottery (equals prior year ending balance)		725,201	725,201
	California Clean Energy Prop 39		266,239	266,239
	MAA reimbursements (equal to revenue above)	147,555		147,555
	Adjust District legal & elections expense based on actuals	110,664		110,664
	On-Behalf pension (STRS, equals revenue above)		97,354	97,354
	K12 Strong Workforce grant, increased award		59,544	59,544
	Us Bank rebate & miscellaneous donations	20	404	424
	Indirect costs, update for AB86 expenditures	(83,654)	83,654	-
C)	Total Increases (Decreases) in Expenditures and Transfers	174,585	3,657,426	3,832,011
	As of 2021-22 Budget Adoption ("2020-21 Estimated Actuals")	\$ 23,710,634	\$ 7,603,518	\$ 31,314,152
	(A + B - C)			

The District's 2021-22 Adopted Budget

REVENUES:

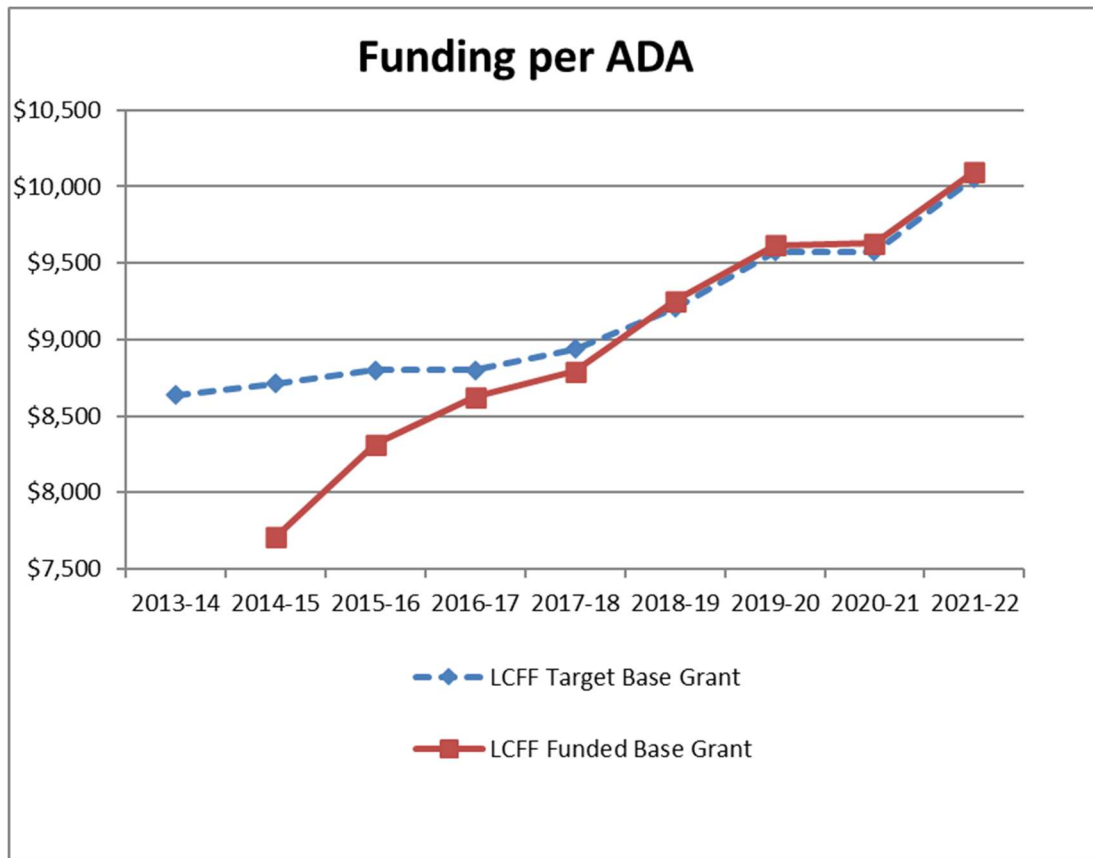
LCFF Sources

For the District's 2021-22 Adopted Budget, revenue from LCFF sources is projected utilizing the LCFF simulator tool as provided by the Fiscal Crisis and Management Assistance Team ("FCMAT"). A comparison to the 2020-21 Estimated Actuals in the components of LCFF revenue is summarized in the table on the following page.

	2020-21 Estimated Actuals	2021-22 Budget	Difference
LCFF State Aid Funding			
Base Grant	\$ 80,997,390	\$ 87,802,983	\$ 6,805,593
Supplemental/Concentration Grant	19,734,782	20,227,046	492,264
Total LCFF State Aid	100,732,172	108,030,029	7,297,857
Property Tax Transfer SBCEO for Special Education	2,132,101	2,125,555	(6,546)
Total Revenues, LCFF Sources	\$ 102,864,273	\$ 110,155,584	\$ 7,291,311
Funded LCFF <u>Base Grant</u> / ADA:	\$ 9,627	\$ 10,098	\$ 471
Funded ADA	8,414	8,695	

The California Department of Finance provides the data for the factors to use in the LCFF simulator tool. For 2021-22, as part of the May Revision, a “mega-COLA” of 5.07% is proposed for the adjustment to the base grant per ADA for the District’s 9-12 grade span. This “mega-COLA” is comprised of last year’s unfunded COLA of 2.31%, compounded by this year’s statutory COLA of 1.70%, and then another 1% added on top of that. Supplemental and concentration grant funding is based on a three-year average of the percentage of the District’s pupils that are either low-income, English learners, or foster youth. For 2020-21, the District’s percentage was 74.26%. For the 2021-22 budget year, this average is projected to decrease to 72.33%. As part of the legislation that enacted the LCFF funding model, and the accompanying requirement for an LCAP plan, supplemental and concentration grant funding is required to be expended to provide increased services to the target groups of low income, English learner, and foster youth students. The District’s enrollment is projected to grow 249 students from total enrollment in 2020-21 of 8,966 to projected enrollment totaling 9,215 in 2021-22.

A graphical display of the Base Grant amounts per ADA, target and funded, is presented on the following page.



Impact of the Pandemic

The Covid-19 pandemic has impacted California education in many ways. One of the striking effects of it has been the loss of students state-wide: in 2020-21 based on state-certified data, enrollment state wide declined by more than 160,000 students. In an effort to combat this (or perhaps in spite of it), a tremendous amount of non-recurring funding sources have been made available to California districts in response to this crisis. For the District, this funding amounts to over \$25,000,000 in state and Federal funding, received or announced as of this budget, with a third round of Federal funding on the horizon. Some of these dollars have already been recognized in prior budget versions, but as noted above in the discussion of changes since 2nd interim, about \$10,000,000 was announced since the District last revised its budget. Half of this amount was projected to be received in May, with the other half during the next fiscal year. The important point to note about all of these funds is that they are not on-going.

Federal Revenues

Federal revenues are revised to adjust projected award amounts or eliminate revenue attributable to prior year unused carryovers.

Year to year changes in Federal revenues are summarized below:

2020-21 Estimated Actuals	\$ 20,992,757
2021-22 Budget Year	
Remove revenues related to Covid/Pandemic support (ESSER, ESSER II, GEER, Learning Loss Mitigation)	<15,656,464>
Adjust ESSA programs to estimated award amounts for the budget year, removing prior year unused grant award carryovers	
Title I	< 322,659>
Title II	< 6,593>
Title III Immigrant & LEP	< 289,065>
Title IV	< 174,963>
Special Education, adjust per SELPA funding model	2,755
Carl Perkins	<u>1,563</u>
Decrease in Federal Revenues for 2021-22	<u>\$ < 16,445,426></u>

Total Federal Revenues 2021-22 Budget Year	<u>\$ 4,547,331</u>
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State Revenues

Year to year changes in State revenues are summarized below:

2020-21 Estimated Actuals	\$ 18,595,976
2021-22 Budget Year	
Mandate Block Grant discretionary funding \$63.00 / ADA	\$ 22,924
Lottery	824
On-Behalf pension (STRS, equals expense below)	242,198
Remove revenues related to Covid/Pandemic support (AB86 In-Person Learning, Expanded Learning Opportunity, Learning Loss Mitigation)	< 9,641,191>
K12 Strong Workforce	< 287,676>
Ag Incentive Grant	< 19,468>
Special Ed per SELPA funding model	< 224,413>
Other State Revenue	<u>< 15,000></u>
Decrease in State Revenues for 2021-22	<u>\$ < 9,921,802></u>

Total State Revenue 2021-22 Budget Year	<u>\$ 8,674,174</u>
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Local Revenues

Local revenues consist of a variety of items from reimbursements, billings for use of facilities, donations, funding from the Medi-Cal Reimbursement Activities, E-Rate, interest, and other irregular and/or non-recurring items. Other than the few items that are regular in nature, it has been the District's practice to budget local revenue when actually received. Projected changes in Local Revenues from 2020-21 amounts are summarized below:

2020-21 Estimated Actuals:	\$ 5,399,155
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2021-22 Budget Year:

Remove expenditures budgeted from miscellaneous local Grants; a portion of which can be re-budgeted after year end close when the remaining balance is known	\$ < 205,015>
MAA	< 147,555>
Reduce interest based on projections	< 40,526>
Remove facility use, LEA interagency fees	< 91,355>
Spec Ed per SELPA funding model	79,270
Project STRS refund DBS earnings, employer portion	<u>166,420</u>

Decrease in Local Revenue for 2021-22	<u>\$ < 238,761></u>
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Total Local Revenue 2021-22 Budget Year	<u>\$ 5,160,394</u>
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EXPENDITURES:**Salaries, Wages, and Benefits**

Projected expenditures for salaries, wages, and benefits total \$98.74 million in the 2021-22 budget year. This total amounts to 78% of the District's total expenditures. Of this amount, \$13.77 million is budgeted in the LCAP plan. In total, salaries, wages, and benefits increase by \$7,621,872 from the estimated actuals. Components of this increase, by bargaining unit/employee group, are detailed in the tables below.

CERTIFICATED	FTE	COST
Increased cost for step/column movement including statutory benefits		\$ 1,554,528
New staffing (unrestricted)		
CTE (Auto, Constr, Diesel, Machining, Cul Arts) LCAP 3.2	5.80	595,110
Teachers due to increased enrollment	6.00	587,468
Sped LH Teachers	3.00	292,821
New staffing (restricted AB86 program)		
Nurse (IPI)	1.00	101,741
Counselors (ELO)	5.00	462,474
EL Coordinator (ELO)	1.00	121,611
Teachers (ELO)	3.00	292,820
Sped Resource Specialist (DHS) (IPI)	0.20	25,959
Other position related changes		
Prep periods, two added since 2nd interim, and project costs for full year	0.40	342,980
Resignation/retirement, lower salary placement in budget year (17 positions)		(115,031)
Other non-position related pay:		
Decrease costs for pay funded with one time sources in prior year (Learning Loss Mitigation & Low Performing Students grant)		(1,072,721)
Decrease costs in other restricted categorical programs subject to funds available		(339,395)
LCAP subs, hourly, extra hours, etc.		209,048
Other non position pay (ag extra days, home-hospital, independent study, subs, xtr hrs)		157,190
Sped summer school, subs, extra hours, home-hospital		44,481
On Behalf pension increase (nets to zero with associated increase in revenue)		242,198
CERTIFICATED total	25.40	3,503,282

CLASSIFIED	FTE	COST
Increased cost for step/column movement including statutory benefits		\$ 643,262
New staffing (unrestricted)		
Admin assistant (school sites, HR)	4.00	264,889
CTE center (grounds/custodian)	1.00	73,635
CTE center (farm techs - 2) LCAP 3.2	2.00	213,960
MMEP translator LCAP 4.7	1.00	62,442
New staffing (restricted)		
Sped aides (1 on 1 & growth / 8 slots, some new some just fte changes)	4.50	133,323
CTE center admin asst (CTEIG)	1.00	74,662
New staffing (restricted AB86 program)		
Instructional Aides I & II (ELO paraprofessional)	12.00	503,524
Sped aides (ELO paraprofessional)	4.88	185,446
Custodians (IPI)	6.75	455,424
Other position related changes		
Transportation route changes, vacancies	0.63	137,814
Position reclassifications (student records specialist, HR specialist)		32,655
Resignation/retirement, lower salary placement in budget year (17 positions)		(64,898)
Positions vacant for part of prior year, projected at full year cost for budget (14)		89,533
Positions vacant for part of prior year, projected at full year cost for budget (Sp Ed 14)		158,554
Changes in longevity-vacation-professional growth add-ons		29,314
Statutory benefit increases on positions with no other changes in pay or FTE		42,392
Other non-position related pay:		
Decrease costs for pay funded with one time sources in prior year (Learning Loss Mitigation & Low Performing Students grant)		(38,549)
Decrease costs in other restricted categorical programs subject to funds available		(37,515)
LCAP subs, hourly, extra hours, etc.		(252,674)
Other non position pay (subs, xtr hrs)		3,190
Sped summer school		(106,202)
CLASSIFIED total	37.76	\$ 2,604,181

MANAGEMENT/CONF	FTE	COST
Increased cost for step/column movement including statutory benefits		\$ 58,936
New staffing (unrestricted)		
Assistant Principal	1.00	170,886
HR Director, Certificated	1.00	179,379
Director of Teaching/Learning	1.00	179,379
New staffing (restricted AB86 program)		
Student Deans (IPI)	4.00	633,005
Other position related changes		
Savings from retirement/replacement & projected lower costs		(8,121)
Positions vacant for part of prior year, projected at full year cost for budget (2)		165,965
Statutory benefit increases on positions with no other changes in pay or FTE		92,137
MANAGEMENT/CONF total	7.00	\$ 1,471,566

OTHER ITEMS	FTE	COST
Coaches		\$ 7,170
Student workers (funded with prior year one time Low Performing Students grant)		(45,501)
Retirees:		
Changes in retiree benefit calculation for current retirees		2,160
Increase, retiree health pre-funding deposit		79,014
OTHER ITEMS total	-	\$ 42,843

Statutory Benefits

All of the items detailed above are inclusive of statutory benefits. While it is well-known that STRS and PERS rates have been increasing year over year, the 2021-22 budget year contains a marked increase in the state unemployment insurance rate. The table below details the estimated impact contained in the staffing changes noted above, of the changes in the statutory benefit rates since the prior year.

	2020-21 Rate	2021-22 Rate	2021-22 Cost Impact
STRS	16.150%	16.920%	368,417
PERS	20.700%	22.910%	438,725
Unemployment Insurance	0.050%	1.230%	778,635
Work Comp	1.113%	1.055%	(38,276)
Total			1,547,501

Books and Supplies, Services, Capital Outlay

In total, expenditures for Books and Supplies, Services, and Capital outlay **decrease** by \$21,727,243 from the estimated actuals, as shown on the following page.

SUPPLIES, SERVICES, CAPITAL OUTLAY				
Remove expenditure items in 2020/21 that are non-recurring for 2021/22:				
Expenditures supported by funding for Covid/Pandemic relief:				
ESSER / GEER (resources 3210,3212,3215)				(7,297,734)
Learning Loss Mitigation (resources 3220,7420)				(7,186,702)
AB86 IPI & ELO (resources 7422,7425,7426)				(2,414,075)
Other one-time expenditures				
Low Performing Students grant (resource 7510)				(112,714)
K12 Workforce grant (resource 6388)				(287,676)
California Clean Energy Jobs Prop 39 (resource 6230)				(267,389)
Classified Professional Development grant (resource 7311)				(57,340)
Note: although budgeted in 2020/21, amounts attributable to any of the above items which remain unspent when the District completes its year end closing for the 2020/21 year, will be included in the District's 2021/22 1st Interim Revised Budget.				
Subtotal (decrease) removal of non-recurring expenditures				(17,623,629)
Expenditures in the 2021/22 Adopted Budget:				
Restricted program budgets adjusted to estimated current year award amount net of staffing; amounts will be revised when the District closes its books for 2020-21 and any unused grant award carryovers are known:				
Title I				(41,664)
Title III				(255,726)
Title IV				(161,287)
Migrant				21,164
Perkins				10,941
Lottery				(750,792)
CTEIG				(82,651)
Ag Incentive				(19,468)
Adjust LCAP budget in supplies, services, capital outlay after accounting for staffing changes and amount of S&C grant available				(937,331)
Budget reductions to eliminate carryovers from prior year; when the 2020-21 year is closed and the amount of current year carryover is known, amounts will be adjusted at 1st interim				
MAA				(428,794)
Local grants & donations, unrestricted & restricted				(835,130)
Site/Department budgets, net of ADA increases				(556,380)
Adjust MOT operations, utilities, equipment needs				167,858
Technology, reduce capital outlay budget from prior year				(239,755)
All other departmental adjustments				5,400
TOTAL CHANGE IN SUPPLIES, SERVICES, CAPITAL OUTLAY				(21,727,243)

Other Outgo

Principal and interest on the District's non-voter approved debt, consisting of Certificates of Participation (COPs) in support of the JCI energy retrofit project	\$ 23,430
SELPA funding model changes, regional program costs	<106,059>
Indirect cost changes	<u>108,131</u>

Increase Other Outgo for 2021-22	<u>\$ 25,502</u>
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The amount of the credit the District receives in its General Fund for transfer of indirect costs from the Cafeteria Fund has decreased due to a change in the accounting rules for computing indirect cost charges. Food costs – which amount to nearly half of all Cafeteria Fund expenses – are no longer eligible to be counted in the base expenses when computing indirect cost charges.

TOTAL EXPENDITURES HAVE DECREASED BY: **\$ < 14,079,868 >**

OTHER FINANCING SOURCES/USES The District continues to budget a \$375,000 transfer to the District's Deferred Maintenance Fund. Eliminated transfers out of \$1,298,154 to the Capital Outlay Special Reserve fund for SSC capital projects. Budgeted a slight difference \$196 transfer in from the Capital Outlay Special Reserve fund, year 2 of 6 year plan for replacing school buses.

TOTAL CHANGE OF "INCREASE (DECREASE) IN FUND BALANCE:

Total Revenues have <u>decreased</u> by:	\$ < 19,314,680 >
Total Expenditures have <u>decreased</u> by:	14,079,868
Total Other Financing Uses have decreased:	<u>1,298,350</u>

Total change of "Increase (Decrease) in Fund Balance":	<u>\$ < 3,936,462 ></u>
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The District's Fund Balance:

- Note that this proposed budget reflects significant decreases in expenditures due to the presence of a large value of non-recurring items in the preceding year "estimated actuals". Any of these items that remain unspent and are eligible to be carried over when the District closes its books for the 2020-21 school year, will be re-budgeted when the District prepares its First Interim Revised budget in the fall.
- After providing for non-spendable components, and the 3% statutory minimum reserve for economic uncertainties, the District's ending available unappropriated General Fund balance is \$22,668,996.
- Remember that there are no minimum funding level requirements contained in the LCFF law. So, while LCFF has resulted in significant additional revenue to the District, it is still an ADA driven model, and changes in the District's unduplicated FRPM/EL percent can have a significant impact, either up or down, on the amount of revenue.
- The next budget event to happen will be the official adoption of the State's budget for the 2021-22 year, which should occur in mid- to late June. SSC, the organization that many school districts state-wide rely on for the latest information on school finance, is scheduled to present its "School Finance Conference" on the State's Adopted Budget on July 15.

Santa Maria Joint Union High School District
2021/22 ADOPTED BUDGET - MULTI YEAR PROJECTION - GENERAL FUND

Description	Object Code	Base Year 2021-22	Year 2 2022-23	Year 3 2023-24
Combined Summary				
A. Revenues				
LCFF Sources	8010-8099	110,155,584	111,591,979	115,633,020
Federal Revenue	8100-8299	4,547,331	4,547,331	4,547,331
Other State Revenues	8300-8599	8,674,174	7,670,230	7,542,580
Other Local Revenues	8600-8799	5,160,393	5,179,475	5,172,408
Total, Revenue		128,537,482	128,989,015	132,895,339
B. Expenditures				
Certificated Salaries	1000-1999	49,281,591	49,265,654	49,700,590
Classified Salaries	2000-2999	19,384,008	18,804,373	18,936,350
Employee Benefits	3000-3999	30,090,208	30,902,848	31,441,446
Books and Supplies	4000-4999	8,714,684	14,836,127	9,048,115
Services and Other Operating Expenditures	5000-5999	11,882,282	11,481,048	13,617,117
Capital Outlay/Depreciation	6000-6999	4,030,469	2,216,553	2,300,853
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,368,101	3,386,214	3,318,695
Other Outgo - Transfers of Indirect Costs	7300-7399	(90,837)	(90,837)	(90,837)
Other Adjustments - Expenditures			0	0
Total, Expenditures		126,660,506	130,801,981	128,272,329
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses		1,876,976	(1,812,966)	4,623,010
D. Other Financing Sources/Uses				
Interfund Transfers				
Transfers In	8900-8929	403,000	403,000	403,000
Transfers Out	7600-7629	375,000	375,000	375,000
Other Sources/Uses				
Sources	8930-8979	0	0	0
Uses	7630-7699	0	0	0
Other Adjustments - Other Financing Uses			0	0
Contributions	8980-8999	0	0	0
Total, Other Financing Sources/Uses		28,000	28,000	28,000
E. Net Increase (Decrease) in Fund Balance/Net Position		1,904,976	(1,784,966)	4,651,010
F. Fund Balance, Reserves/Net Position				
Beginning Fund Balance/Net Position				
As of July 1 - Unaudited	9791	31,314,151	33,219,127	31,434,161
Audit Adjustments	9793	0	0	0
As of July 1- Audited		31,314,151	33,219,127	31,434,161
Other Restatements	9795	0	0	0
Adjusted Beginning Balance		31,314,151	33,219,127	31,434,161
Ending Balance/Net Position, June 30		33,219,127	31,434,161	36,085,171
Components of Ending Fund Balance (FDs 01-60 only)				
Nonspendable	9710-9719	175,886	175,886	175,886
Restricted	9740	5,851,120	33,517	33,517
Committed				
Stabilization Arrangements	9750	0	0	0
Other Commitments	9760	0	0	0
Assigned				
Other Assignments - Certificated unit Medical Savings	9780	712,059	712,059	712,059
Unassigned/Unappropriated				
Reserve for Economic Uncertainties	9789	3,811,066	3,935,310	3,859,420
Unassigned/Unappropriated Amount	9790	22,668,996	26,577,389	31,304,289

All ongoing sources of Revenues and Expenditures from the 2021/22 Adopted Budget are assumed to continue at the same level for the next two years with the following adjustments:

REVENUES

LCFF Sources

- For this Adopted Budget, the District is projecting revenue from LCFF sources using the simulator tool provided by the Fiscal Crisis and Management Assistance Team (“FCMAT”). FCMAT’s calculations use inflation, proration factor and gap funding percentage estimates provided by the California Department of Finance, and then allows for entry of district-variable data such as ADA by grade span, and the percentage of the count of unduplicated students who are English learners, foster youth, or who qualify for free or reduced-price meals. This factor is often referred to as “FRPM/EL”. The table below illustrates the various components of income from LCFF sources for the budget and two subsequent years.

	2021-22	2022-23	2023-24
LCFF State Aid Funding			
Base Grant	\$ 87,802,983	\$ 89,968,038	\$ 92,750,438
Supplemental/Concentration Grant	20,227,046	19,498,386	20,757,027
Total LCFF State Aid	108,030,029	109,466,424	113,507,465
Property Tax Transfer SBCEO for Special Education	2,125,555	2,125,555	2,125,555
Total Revenues, LCFF Sources	\$ 110,155,584	\$ 111,591,979	\$ 115,633,020
Funded LCFF <u>Base Grant</u> / ADA:	\$ 10,098	\$ 10,347	\$ 10,667
Funded ADA (includes COE)	8695	8695	8695

- In 2022/23, revenues from LCFF sources increase from 2021/22 by \$1,436,395. Included within the total change is a **decrease** in supplemental/concentration grant funding of \$<728,660> due to a change in the three-year rolling average percentage of the Districts’s unduplicated pupil population of English learners, foster youth, and economically disadvantaged students (“FRPM/EL”). The estimated funded LCFF base grant per ADA is \$10,347.
- In 2023/24, revenues from LCFF sources increase by \$4,041,041; the amount of this increase that is from supplemental and concentration grants is \$1,258,641. The estimated funded LCFF base grant per ADA is \$10,667.

Federal Revenues

- As of budget adoption, Federal Revenues amount to \$4,547,331 and are projected to remain unchanged for the next two subsequent years.

State Revenues

- As of budget adoption, State Revenues amount to \$8,674,174. Year to year changes for state revenues are summarized in the table below.

- Lottery apportionments from the State Controller’s office use an “annual ADA” figure which includes adjustments to recognize state-wide average absence rates and are generally about two years behind the ADA certifications for other funding. This is why lottery revenues are shown as increasing in the next two years even though the District is showing no change in ADA, nor is there any change projected in the funding rate per ADA.
- The In Person Instruction Grant portion of the AB86 program which began in the 2020-21 year is an “unearned revenue” type of program. This means that the District recognizes revenue to the extent that it has expenditures. The total estimated award of the program is \$3,310,263. Of this amount, \$1,827,217 was budgeted for 2020-21, and \$1,282,001 is being recognized in the budget year. The balance of the award, \$201,046 is projected for 2022/23; the program has a date of August 2022 by which all of the funds must be expended.

STATE REVENUES					
2021/22 balance					\$ 8,674,174
2022/23					
	Mandate Block Grant, rate increase to \$64.74/ADA			32,833	
	Lottery \$150/ADA unrestricted, \$49/ADA restricted			44,178	
	AB86 In Person Instruction Grant			(1,080,955)	
Total change from 2021/22 to 2022/23					(1,003,944)
2022/23 balance					7,670,230
2023/24					
	Mandate Block Grant, rate increase to \$66.75/ADA			17,477	
	Lottery \$150/ADA unrestricted, \$49/ADA restricted			55,919	
	AB86 In Person Instruction Grant			(201,046)	
Total change from 2022/23 to 2023/24					(127,650)
2023/24 balance					\$ 7,542,580

Local Revenues

- Local Revenues include interest earnings, facility use fees, and a variety of reimbursements and fee-for-service programs along with locally restricted donations and grants. In the budget year, local revenues are \$5,160,393.
- Subsequent years’ adjustments to local revenues are projected in interest income only, based on the interest rate trends for 10-year US Treasuries. This results in an increase of \$19,082 for 2022/23, followed by a decrease of \$7,067 for 2023/24.

EXPENDITURES

Salaries, Wages and Benefits:

- Step and Longevity increases for all employees of \$1,087,062 for 2022/23 and \$926,371 for 2023/24.
- The District annually projects attrition of 5.0 Certificated FTE's from retirements. The salary and benefit savings from these retirements, offset by salary and benefit costs for replacement employees, and continuing health benefits for the retirees, results in a decrease of \$<150,664> in 2022/23 and a decrease of \$<150,664> in 2023/24.
- Based on projected enrollment and hiring ratios, there is no increase to Certificated FTE's in 2022/23. For 2023/24 enrollment remains unchanged from 2022/23.
- Legislation passed in 2016 has resulted in statutory rate increases for the District's contribution to the State Teachers' Retirement System. The rate increases for the subsequent year is 2.18 percentage points in 2022/23 resulting in an increase of \$1,034,895. As of this Budget, there is no rate increase projected for the 2023/24 year, however the STRS governing board does have the authority to make rate changes in future years.
- Rates for the Public Employee Retirement System (PERS) are also projected to increase; final approval of the rate by the CalPERS board is done usually in May of each year for the following year. At that time the actuarial assumptions and projected rates are also updated. For 2022/23 the increase is 3.19 percentage points resulting in an increase of \$640,400. For 2023/24 the projection is an increase of 1.00 percentage points, resulting in an increase of \$196,279 from 2022/23.
- After a marked increase in the unemployment insurance rate for the 2021/22 budget year, the rate is projected to decline to 0.20%, or 1.03 percentage points. This equates to a decrease of \$679,749 for the 2022/23 year.
- The AB86 In Person Instruction and Expanded Learning Opportunity Grants, approved in the spring and funding announced in May of 2021, have until August of 2022 to be expended. Many of the positions funded with those dollars in the budget year, therefore, do not carryover to the subsequent 2022/23 year. The changes are:
 - In Person Instruction, decrease totaling \$487,982:
 - 0.2 FTE Resource Specialist
 - 6.75 FTE Custodians
 - Expanded Learning, decrease totaling \$697,578:
 - 3.0 FTE Teachers
 - 3.0 FTE Counselors
 - 1.0 FTE EL Coordinator
 - Expanded Learning Paraprofessionals totaling \$699,356
 - 4.87 FTE (6 positions) Special Ed Instructional Assistants
 - 6.0 FTE Bilingual Instructional Assistants
 - 6.0 FTE Instructional Assistants
- Based on increased salary costs for step-column movement, the 1% pre-funding of retiree health benefits increases by \$8,705 in 2022/23, and \$7,482 in 2023/24.
- Based on an actuarial study of the District's OPEB liability, the provision for the retiree health benefits pay as you go amount increases by \$161,335 in 2022/23, and increases by \$126,043 in 2023/24.
- In total, costs for salaries, wages, and benefits **increase** from 2021/22 to 2022/23 by \$217,068 and **increase** from 2022/23 to 2023/24 by \$1,105,511. All of the changes noted above are summarized in the table on the following page.

- PLEASE NOTE: There are no COLA increases for salaries and benefits included in 2022/23 or 2023/24, as these are subject to negotiations.

SALARIES, WAGES, AND BENEFITS					
2021/22 balance					\$ 98,755,807
2022/23					
Step-column costs				1,087,062	
STRS rate increase 2.18 percentage points				1,034,895	
PERS rate increase 3.19 percentage points				640,400	
Unemployment insurance decrease 1.03 percentage points				(679,749)	
AB86 In Person Instruction				(487,982)	
AB86 Expanded Learning				(697,578)	
AB86 Expanded Learning Paraprofessionals				(699,356)	
Increase in retiree health benefits prefunding				8,705	
Projected change in retiree health pay as you go				161,335	
Estimated annual retirements 5 FTE's				(150,664)	
Total change from 2021/22 to 2022/23					217,068
2022/23 balance					98,972,875
2023/24					
Step-column costs				926,371	
PERS increase 1.00 percentage points				196,279	
Increase in retiree health benefits prefunding				7,482	
Projected change in retiree health pay as you go				126,043	
Estimated annual retirements 5 FTE's				(150,664)	
Total change from 2022/23 to 2023/24					1,105,511
2023/24 balance					\$ 100,078,386

Books and Supplies, Services, Capital Outlay

- Year to year changes in supplies, services, and capital outlay are summarized in the table below.
- The District recognizes that a significant dollar amount of expenditures related to the AB86 funding is reflected in the year subsequent to the budget year, as reflected in the “Adjust to spend balance of AB86 funds” section below. With the approval of the ELO plan and the District’s proposed 2021/22 Adopted Budget by the governing board, adjustments will be made to expend these dollars in the 2021/22 year. Those adjustments will be reflected on the District’s 1st Interim Revised Budget.

SUPPLIES, SERVICES, CAPITAL OUTLAY				
2021/22 balance				\$ 24,627,435
2022/23				
	Provision for decreased LCAP expenditures to serve FRPM/EL population, based on projected changed in UPP % and Supplemental/Concentration grant revenue		\$ (728,660)	
	Projected increases in California CPI 2.40%		504,336	
	School site allocations based on ADA increase		10,710	
	Elections Expense (occurs every other year in even-numbered years)		72,500	
	Actuarial & self insurance study (bi-annual)		7,500	
	Adjust for one time capital expenditures occurring in the budget year (CTE Pathways capital equipment carryover, bus purchase)		(1,902,516)	
	Adjust to spend balance of AB86 funds			
	In Person Instruction (net of indirect costs)		135,174	
	Expanded Learning Opportunities		5,816,573	
	Expanded Learning Opportunities Paraprofessional		1,030	
	Adjust Lottery Prop 20 Instructional Materials due to revenue increase		10,878	
	Adjust expenditures in restricted programs based on available resources		(21,231)	
	Total change from 2021/22 to 2022/23			3,906,294
2022/23 balance				28,533,729
2023/24				
	Provision for increased LCAP expenditures to serve FRPM/EL population, based on projected changed in UPP % and Supplemental/Concentration grant revenue		1,987,301	
	Projected increases in California CPI 2.23%		478,033	
	Elections Expense (occurs every other year in even-numbered years)		(72,500)	
	Actuarial & self insurance study (bi-annual)		(7,500)	
	Remove expenditures related to AB86			
	In Person Instruction (net of indirect costs)		(135,174)	
	Expanded Learning Opportunities		(5,816,573)	
	Expanded Learning Opportunities Paraprofessional		(1,030)	
	Adjust Lottery Prop 20 Instructional Materials due to revenue increase		13,769	
	Adjust expenditures in restricted programs based on available resources		(13,970)	
	Total change from 2022/23 to 2023/24			(3,567,644)
2023/24 balance				\$ 24,966,085

Other Outgo

- Included in Other Outgo is the District's required payment for Certificates of Participation ("COPs") debt service, in support of a variety of energy management, conservation, and retrofit projects throughout the District. Amounts projected in accordance with debt service schedules are \$429,050 in 2021/22, \$447,163 in 2022/23 (increase of \$18,113), and \$379,644 in 2023/24 (decrease of \$67,519). In accordance with the debt service schedule, the final payment on the COPS obligation is due in June of 2024.
- Also included in Other Outgo are amounts paid to the Santa Barbara County Education Office for services provided under the Districts LCAP plan. These services include shared costs for Fitzgerald Community School. The total amount included in the budget year for these services is \$300,000 and it remains unchanged in the two subsequent years.
- Also included in Other Outgo, Special Education, mental health and TLC program allocations from SELPA funding model, amounts paid to the Santa Barbara County SELPA for regional housing, BCBA services and non-public school costs. Amounts are projected to remain unchanged in the two subsequent years.
- The indirect cost component of Other Outgo remains unchanged in the two subsequent years.

Other Financing Uses

- The budget year includes transfers out of \$375,000 in support of the District's facilities and deferred maintenance projects. Note that funding for deferred maintenance, formerly a "Tier III" categorical program, is eliminated due to the LCFF funding formula. This transfer is continued for the subsequent two years.
- Additionally, the transfer of Needy Meal revenues to the Cafeteria Fund, which has typically been \$250,000 in the past, is not reflected in the budget and two succeeding years. The need for this transfer is monitored on an ongoing basis. Depending upon reserve levels and food costs, this transfer may need reinstating in future years.
- In support of year two (of six) for a bus replacement plan, the budget year reflects a transfer in of \$403,000 from the District's Special Reserve Non-Capital Outlay Fund. This transfer is continued for the subsequent two years.

PLEASE NOTE: This projection is based on assumptions and factors from existing current law, as well as proposals contained in the Governor's May Revise Budget. The Legislature has yet to take action on the Governor's proposal, so some or all of the factors and assumptions used may change when the state budget is officially adopted into law. If any of the factors or assumptions used are significantly different when the state budget is officially adopted into law, the District will have a 45-day period to adjust its budget accordingly. Otherwise, the next budget revision for the District will be the "First Interim Revised Budget" based on actual results through October 31, and required to be presented to the Board on or before December 15.

ADOPTED BUDGET
Fiscal Year 2021-22
Budget Attachment
Balances in Excess of Minimum Reserve Requirements
Complete shaded areas

District: Santa Maria Joint Union High School

CDS #: 42-69310

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	2021-22 Adopted Budget	
01	General Fund/County School Service Fund	\$ 27,192,121	Form 01-enter sum of Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	3,137,015	Form 17-enter sum of Objects 9780/9789/9790
	Total Assigned and Unassigned Ending Fund Balances	\$ 30,329,136	
	District Standard Reserve Level	3%	Enter percentage from Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties	3,811,066	Enter amount from Form 01CS Line 10B-7
	Remaining Balance That Needs to be Substantiated	\$ 26,518,070	

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

Form	Fund	2021-22 Adopted Budget	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$ 200,000	<i>Set aside for fleet vehicle replacement</i>
01	General Fund/County School Service Fund	1,413,666	<i>Set aside for maintenance building at CTE</i>
01	General Fund/County School Service Fund	2,000,000	<i>Set aside for textbook adoptions</i>
01	General Fund/County School Service Fund	712,059	<i>Set aside for Certificated medical savings</i>
01	General Fund/County School Service Fund	19,055,330	<i>Additional reserve for rainy day fund per board direction</i>
17	Special Reserve Fund for Other Than Capital Outlay Projects	3,137,015	<i>Set aside for bus replacement plan</i>
17	Special Reserve Fund for Other Than Capital Outlay Projects	-	
	<i>Insert additional rows above as needed</i>	-	
	Total of Substantiated Needs	\$ 26,518,070	

Remaining Unsubstantiated Balance \$ - Balance should be zero

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



ADOPTED BUDGET
Fiscal Year 2022-23
Budget Attachment: Multi-Year Projections
Balances in Excess of Minimum Reserve Requirements
Complete shaded areas

District: Santa Maria Joint Union High School

CDS #: 42-69310

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	Form MYP	2022-23	
01	General Fund/County School Service Fund	\$	31,224,758	Form 01-enter sum of Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects		2,734,015	Form 17-enter sum of Objects 9780/9789/9790
	Total Assigned and Unassigned Ending Fund Balances	\$	33,958,773	
	District Standard Reserve Level		3%	Enter percentage from Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties		3,935,310	Enter amount from Form 01CS Line 10B-7
	Remaining Balance That Needs to be Substantiated	\$	30,023,463	

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

Form	Fund	Form MYP	2022-23	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$	200,000	<i>Set aside for fleet vehicle replacement</i>
01	General Fund/County School Service Fund		1,413,666	<i>Set aside for site improvements</i>
01	General Fund/County School Service Fund		2,000,000	<i>Set aside for textbook adoptions</i>
01	General Fund/County School Service Fund		712,059	<i>Set aside for Certificated medical savings</i>
01	General Fund/County School Service Fund		19,676,550	<i>Additional reserve for rainy day fund per board direction</i>
01	General Fund/County School Service Fund		3,287,173	<i>Set aside for district site improvements</i>
17	Special Reserve Fund for Other Than Capital Outlay Projects		2,734,015	<i>Set aside for bus replacement plan</i>
	<i>Insert additional rows above as needed</i>		-	
			-	
	Total of Substantiated Needs	\$	30,023,463	

Remaining Unsubstantiated Balance \$ - Balance should be zero

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



**ADOPTED BUDGET
Fiscal Year 2023-24**

**Budget Attachment: Multi-Year Projections
Balances in Excess of Minimum Reserve Requirements
*Complete shaded areas***

District: Santa Maria Joint Union High School

CDS #: 42-69310

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances

Form	Fund	Form MYP	2023-24	
01	General Fund/County School Service Fund	\$	35,875,768	Form 01-enter sum of Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects		2,331,015	Form 17-enter sum of Objects 9780/9789/9790
	Total Assigned and Unassigned Ending Fund Balances	\$	38,206,783	
	District Standard Reserve Level		3%	Enter percentage from Form 01CS Line 10B-4
	Less District Minimum Reserve for Economic Uncertainties		3,859,420	Enter amount from Form 01CS Line 10B-7
	Remaining Balance That Needs to be Substantiated	\$	34,347,363	

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

Form	Fund	Form MYP	2023-24	Enter descriptions of need. Replace sample descriptions below:
01	General Fund/County School Service Fund	\$	200,000	Set aside for fleet vehicle replacement
01	General Fund/County School Service Fund		1,413,666	Set aside for site improvements
01	General Fund/County School Service Fund		2,000,000	Set aside for textbook adoptions
01	General Fund/County School Service Fund		712,059	Set aside for Certificated medical savings
01	General Fund/County School Service Fund		19,297,100	Additional reserve for rainy day fund per board direction
01	General Fund/County School Service Fund		8,393,523	Set aside for district site improvements
17	Special Reserve Fund for Other Than Capital Outlay Projects		2,331,015	Set aside for bus replacement plan
	<i>Insert additional rows above as needed</i>		-	
	Total of Substantiated Needs	\$	34,347,363	

Remaining Unsubstantiated Balance \$ (0) *Balance should be zero*

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



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: http://www.smjuhsd.k12.ca.us

Date: June 04, 2021

Place: Phone / videoconf. District website

Date: June 08, 2021

Time: 06:30 PM

Adoption Date: June 15, 2021

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Yolanda Ortiz

Telephone: 805-922-4573 x4401

Title: Asst Superintendent Business Services

E-mail: yortiz@smjuhsd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 	X	
		<ul style="list-style-type: none"> 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:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: 		X
			Jun 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:
Santa Barbara County SIPE

(☐) 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 08, 2021

For additional information on this certification, please contact:

Name: Kevin Platt

Title: Asst Superintendent Human Resources

Telephone: 805-922-4573 x4301

E-mail: kplatt@smjuhsd.org

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	100,732,172.00	2,132,101.00	102,864,273.00	108,030,029.00	2,125,555.00	110,155,584.00	7.1%
2) Federal Revenue		8100-8299	0.00	20,992,757.55	20,992,757.55	0.00	4,547,331.00	4,547,331.00	-78.3%
3) Other State Revenue		8300-8599	1,778,991.67	16,816,984.00	18,595,975.67	1,813,331.00	6,860,842.81	8,674,173.81	-53.4%
4) Other Local Revenue		8600-8799	1,038,039.45	4,361,115.74	5,399,155.19	845,692.00	4,314,701.00	5,160,393.00	-4.4%
5) TOTAL, REVENUES			103,549,203.12	44,302,958.29	147,852,161.41	110,689,052.00	17,848,429.81	128,537,481.81	-13.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	39,044,337.99	7,665,336.79	46,709,674.78	41,223,833.76	8,057,756.84	49,281,590.60	5.5%
2) Classified Salaries		2000-2999	12,877,210.55	5,077,134.53	17,954,345.08	13,692,125.95	5,691,882.13	19,384,008.08	8.0%
3) Employee Benefits		3000-3999	18,237,200.58	8,232,713.75	26,469,914.33	20,631,136.01	9,459,071.98	30,090,207.99	13.7%
4) Books and Supplies		4000-4999	8,358,974.97	18,300,530.30	26,659,505.27	6,495,327.04	2,219,357.37	8,714,684.41	-67.3%
5) Services and Other Operating Expenditures		5000-5999	9,234,187.18	4,439,914.39	13,674,101.57	9,745,372.24	2,136,909.35	11,882,281.59	-13.1%
6) Capital Outlay		6000-6999	4,785,694.87	1,235,376.31	6,021,071.18	3,691,668.93	338,800.00	4,030,468.93	-33.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	655,619.69	2,795,110.00	3,450,729.69	729,050.00	2,639,051.00	3,368,101.00	-2.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,561,447.72)	1,362,479.47	(198,968.25)	(1,078,331.59)	987,494.62	(90,836.97)	-54.3%
9) TOTAL, EXPENDITURES			91,631,778.11	49,108,595.54	140,740,373.65	95,130,182.34	31,530,323.29	126,660,505.63	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			11,917,425.01	(4,805,637.25)	7,111,787.76	15,558,869.66	(13,681,893.48)	1,876,976.18	-73.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	402,804.00	0.00	402,804.00	403,000.00	0.00	403,000.00	0.0%
b) Transfers Out		7600-7629	1,298,154.00	375,000.00	1,673,154.00	0.00	375,000.00	375,000.00	-77.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,192,089.95)	11,192,089.95	0.00	(12,304,496.48)	12,304,496.48	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,087,439.95)	10,817,089.95	(1,270,350.00)	(11,901,496.48)	11,929,496.48	28,000.00	-102.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(170,014.94)	6,011,452.70	5,841,437.76	3,657,373.18	(1,752,397.00)	1,904,976.18	-67.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,880,648.94	1,592,064.25	25,472,713.19	23,710,634.00	7,603,516.95	31,314,150.95	22.9%
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)			23,880,648.94	1,592,064.25	25,472,713.19	23,710,634.00	7,603,516.95	31,314,150.95	22.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,880,648.94	1,592,064.25	25,472,713.19	23,710,634.00	7,603,516.95	31,314,150.95	22.9%
2) Ending Balance, June 30 (E + F1e)			23,710,634.00	7,603,516.95	31,314,150.95	27,368,007.18	5,851,119.95	33,219,127.13	6.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	138,941.89	0.00	138,941.89	138,941.89	0.00	138,941.89	0.0%
Prepaid Items		9713	21,944.38	0.00	21,944.38	21,944.38	0.00	21,944.38	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,603,516.95	7,603,516.95	0.00	5,851,119.97	5,851,119.97	-23.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	712,058.51	0.00	712,058.51	712,058.51	0.00	712,058.51	0.0%
Certificated Medical Savings	0000	9780				712,058.51		712,058.51	
Certificated Medical Savings	0000	9780	712,058.51		712,058.51				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,272,406.00	0.00	4,272,406.00	3,811,066.00	0.00	3,811,066.00	-10.8%
Unassigned/Unappropriated Amount		9790	18,550,283.22	0.00	18,550,283.22	22,668,996.40	(0.02)	22,668,996.38	22.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	41,595,555.57	(4,080,036.39)	37,515,519.18				
1) Fair Value Adjustment to Cash in County Treasury		9111	129,895.00	0.00	129,895.00				
b) in Banks		9120	0.00	208,990.52	208,990.52				
c) in Revolving Cash Account		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent/Trustee		9135	49,491.95	0.00	49,491.95				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	710,649.10	0.00	710,649.10				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	68,728.29	0.00	68,728.29				
6) Stores		9320	138,941.89	0.00	138,941.89				
7) Prepaid Expenditures		9330	21,944.38	0.00	21,944.38				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			42,730,206.18	(3,871,045.87)	38,859,160.31				
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	801,726.14	1,628.96	803,355.10				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			801,726.14	1,628.96	803,355.10				
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)			41,928,480.04	(3,872,674.83)	38,055,805.21				

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	48,759,757.00	0.00	48,759,757.00	54,400,573.00	0.00	54,400,573.00	11.6%
Education Protection Account State Aid - Current Year		8012	12,722,161.00	0.00	12,722,161.00	14,409,870.00	0.00	14,409,870.00	13.3%
State Aid - Prior Years		8019	30,668.00	0.00	30,668.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	137,563.00	0.00	137,563.00	137,563.00	0.00	137,563.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	31,767,129.00	0.00	31,767,129.00	31,767,129.00	0.00	31,767,129.00	0.0%
Unsecured Roll Taxes		8042	1,108,237.00	0.00	1,108,237.00	1,108,237.00	0.00	1,108,237.00	0.0%
Prior Years' Taxes		8043	(67,730.00)	0.00	(67,730.00)	(67,730.00)	0.00	(67,730.00)	0.0%
Supplemental Taxes		8044	1,383,291.00	0.00	1,383,291.00	1,383,291.00	0.00	1,383,291.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,670,185.00	0.00	4,670,185.00	4,670,185.00	0.00	4,670,185.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	217,503.00	0.00	217,503.00	217,503.00	0.00	217,503.00	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	6,816.00	0.00	6,816.00	6,816.00	0.00	6,816.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	(3,408.00)	0.00	(3,408.00)	(3,408.00)	0.00	(3,408.00)	0.0%
Subtotal, LCFF Sources			100,732,172.00	0.00	100,732,172.00	108,030,029.00	0.00	108,030,029.00	7.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	2,132,101.00	2,132,101.00	0.00	2,125,555.00	2,125,555.00	-0.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			100,732,172.00	2,132,101.00	102,864,273.00	108,030,029.00	2,125,555.00	110,155,584.00	7.1%
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	1,440,136.00	1,440,136.00	0.00	1,442,891.00	1,442,891.00	0.2%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,188,809.48	2,188,809.48		1,866,150.00	1,866,150.00	-14.7%
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		284,646.35	284,646.35		278,053.00	278,053.00	-2.3%
Title III, Part A, Immigrant Student Program	4201	8290		29,819.68	29,819.68		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		452,351.98	452,351.98		193,107.00	193,107.00	-57.3%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		640,500.06	640,500.06		465,537.00	465,537.00	-27.3%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		640,500.06	640,500.06		465,537.00	465,537.00	-27.3%
Career and Technical Education	3500-3599	8290		225,030.00	225,030.00		226,593.00	226,593.00	0.7%
All Other Federal Revenue	All Other	8290	0.00	15,731,464.00	15,731,464.00	0.00	75,000.00	75,000.00	-99.5%
TOTAL, FEDERAL REVENUE			0.00	20,992,757.55	20,992,757.55	0.00	4,547,331.00	4,547,331.00	-78.3%
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	507,156.67	0.00	507,156.67	530,081.00	0.00	530,081.00	4.5%
Lottery - Unrestricted and Instructional Materials		8560	1,256,835.00	410,566.10	1,667,401.10	1,283,250.00	384,975.00	1,668,225.00	0.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
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		560,420.00	560,420.00		560,420.00	560,420.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	15,000.00	15,845,997.90	15,860,997.90	0.00	5,915,447.81	5,915,447.81	-62.7%
TOTAL, OTHER STATE REVENUE			1,778,991.67	16,816,984.00	18,595,975.67	1,813,331.00	6,860,842.81	8,674,173.81	-53.4%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	191,064.51	0.00	191,064.51	150,539.00	0.00	150,539.00	-21.2%
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	34,763.73	0.00	34,763.73	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	60,000.00	0.00	60,000.00	0.00	0.00	0.00	-100.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	3,408.00	0.00	3,408.00	New
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	752,211.21	125,684.74	877,895.95	691,745.00	0.00	691,745.00	-21.2%
Tuition		8710	0.00	1,189,230.00	1,189,230.00	0.00	1,185,396.00	1,185,396.00	-0.3%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		3,046,201.00	3,046,201.00		3,129,305.00	3,129,305.00	2.7%
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			1,038,039.45	4,361,115.74	5,399,155.19	845,692.00	4,314,701.00	5,160,393.00	-4.4%
TOTAL, REVENUES			103,549,203.12	44,302,958.29	147,852,161.41	110,689,052.00	17,848,429.81	128,537,481.81	-13.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	31,745,311.48	6,299,253.43	38,044,564.91	33,330,303.18	5,629,840.62	38,960,143.80	2.4%
Certificated Pupil Support Salaries		1200	2,858,427.30	470,829.10	3,329,256.40	2,940,438.20	884,018.50	3,824,456.70	14.9%
Certificated Supervisors' and Administrators' Salaries		1300	3,239,350.56	185,824.04	3,425,174.60	3,771,944.48	681,564.20	4,453,508.68	30.0%
Other Certificated Salaries		1900	1,201,248.65	709,430.22	1,910,678.87	1,181,147.90	862,333.52	2,043,481.42	7.0%
TOTAL, CERTIFICATED SALARIES			39,044,337.99	7,665,336.79	46,709,674.78	41,223,833.76	8,057,756.84	49,281,590.60	5.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	839,322.10	2,854,743.86	3,694,065.96	811,887.74	3,554,945.65	4,366,833.39	18.2%
Classified Support Salaries		2200	7,080,183.76	1,495,665.25	8,575,849.01	7,711,108.70	1,419,497.27	9,130,605.97	6.5%
Classified Supervisors' and Administrators' Salaries		2300	1,378,707.28	224,391.60	1,603,098.88	1,406,448.84	224,391.60	1,630,840.44	1.7%
Clerical, Technical and Office Salaries		2400	3,521,242.71	404,208.86	3,925,451.57	3,714,055.67	439,661.61	4,153,717.28	5.8%
Other Classified Salaries		2900	57,754.70	98,124.96	155,879.66	48,625.00	53,386.00	102,011.00	-34.6%
TOTAL, CLASSIFIED SALARIES			12,877,210.55	5,077,134.53	17,954,345.08	13,692,125.95	5,691,882.13	19,384,008.08	8.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,206,026.02	5,158,997.32	11,365,023.34	6,852,216.22	5,520,523.42	12,372,739.64	8.9%
PERS		3201-3202	2,651,275.91	1,139,176.41	3,790,452.32	3,116,513.96	1,431,531.32	4,548,045.28	20.0%
OASDI/Medicare/Alternative		3301-3302	1,503,089.89	512,535.89	2,015,625.78	1,601,911.38	570,729.13	2,172,640.51	7.8%
Health and Welfare Benefits		3401-3402	6,187,681.63	1,250,943.48	7,438,625.11	6,648,376.99	1,612,988.57	8,261,365.56	11.1%
Unemployment Insurance		3501-3502	24,944.88	6,065.91	31,010.79	649,262.42	162,365.64	811,628.06	2517.2%
Workers' Compensation		3601-3602	555,360.65	135,481.82	690,842.47	556,969.64	139,265.90	696,235.54	0.8%
OPEB, Allocated		3701-3702	431,545.56	5,971.80	437,517.36	433,345.36	6,332.00	439,677.36	0.5%
OPEB, Active Employees		3751-3752	583,178.16	0.00	583,178.16	662,192.00	0.00	662,192.00	13.5%
Other Employee Benefits		3901-3902	94,097.88	23,541.12	117,639.00	110,348.04	15,336.00	125,684.04	6.8%
TOTAL, EMPLOYEE BENEFITS			18,237,200.58	8,232,713.75	26,469,914.33	20,631,136.01	9,459,071.98	30,090,207.99	13.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,642,755.62	1,357,147.96	2,999,903.58	1,073,802.73	0.00	1,073,802.73	-64.2%
Books and Other Reference Materials		4200	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Materials and Supplies		4300	4,030,200.75	13,103,289.51	17,133,490.26	2,977,087.36	1,804,419.58	4,781,506.94	-72.1%
Noncapitalized Equipment		4400	2,666,018.60	3,840,092.83	6,506,111.43	2,424,436.95	414,937.79	2,839,374.74	-56.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,358,974.97	18,300,530.30	26,659,505.27	6,495,327.04	2,219,357.37	8,714,684.41	-67.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,414,950.00	1,500,300.00	2,915,250.00	1,536,950.00	877,617.00	2,414,567.00	-17.2%
Travel and Conferences		5200	498,746.32	447,360.62	946,106.94	487,568.17	421,587.13	909,155.30	-3.9%
Dues and Memberships		5300	131,385.00	1,200.00	132,585.00	146,426.00	6,000.00	152,426.00	15.0%
Insurance		5400 - 5450	1,101,596.90	0.00	1,101,596.90	1,056,764.11	0.00	1,056,764.11	-4.1%
Operations and Housekeeping Services		5500	1,635,380.00	0.00	1,635,380.00	1,705,491.30	0.00	1,705,491.30	4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	849,874.42	367,400.00	1,217,274.42	884,178.78	360,300.00	1,244,478.78	2.2%
Transfers of Direct Costs		5710	(53,051.31)	53,051.31	0.00	(57,694.26)	57,694.26	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,500.00)	0.00	(1,500.00)	(1,500.00)	0.00	(1,500.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,352,975.85	2,052,017.49	5,404,993.34	3,669,058.14	394,649.46	4,063,707.60	-24.8%
Communications		5900	303,830.00	18,584.97	322,414.97	318,130.00	19,061.50	337,191.50	4.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,234,187.18	4,439,914.39	13,674,101.57	9,745,372.24	2,136,909.35	11,882,281.59	-13.1%

			2020-21 Estimated Actuals			2021-22 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,670.00	223,038.68	231,708.68	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	3,693,280.48	957,337.63	4,650,618.11	3,235,668.93	263,800.00	3,499,468.93	-24.8%
Equipment Replacement		6500	1,083,744.39	55,000.00	1,138,744.39	456,000.00	75,000.00	531,000.00	-53.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,785,694.87	1,235,376.31	6,021,071.18	3,691,668.93	338,800.00	4,030,468.93	-33.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	1,179,128.00	1,179,128.00	0.00	1,177,137.00	1,177,137.00	-0.2%
Payments to County Offices		7142	250,000.00	1,372,187.00	1,622,187.00	300,000.00	1,461,914.00	1,761,914.00	8.6%
Payments to JPAs		7143	0.00	243,795.00	243,795.00	0.00	0.00	0.00	-100.0%
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	46,699.28	0.00	46,699.28	35,409.00	0.00	35,409.00	-24.2%
Other Debt Service - Principal		7439	358,920.41	0.00	358,920.41	393,641.00	0.00	393,641.00	9.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			655,619.69	2,795,110.00	3,450,729.69	729,050.00	2,639,051.00	3,368,101.00	-2.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,362,479.47)	1,362,479.47	0.00	(987,494.62)	987,494.62	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(198,968.25)	0.00	(198,968.25)	(90,836.97)	0.00	(90,836.97)	-54.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,561,447.72)	1,362,479.47	(198,968.25)	(1,078,331.59)	987,494.62	(90,836.97)	-54.3%
TOTAL, EXPENDITURES									
			91,631,778.11	49,108,595.54	140,740,373.65	95,130,182.34	31,530,323.29	126,660,505.63	-10.0%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		402,804.00	0.00	402,804.00	403,000.00	0.00	403,000.00	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			402,804.00	0.00	402,804.00	403,000.00	0.00	403,000.00	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		1,298,154.00	0.00	1,298,154.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	375,000.00	375,000.00	0.00	375,000.00	375,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,298,154.00	375,000.00	1,673,154.00	0.00	375,000.00	375,000.00	-77.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(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		(11,192,089.95)	11,192,089.95	0.00	(12,304,496.48)	12,304,496.48	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			(11,192,089.95)	11,192,089.95	0.00	(12,304,496.48)	12,304,496.48	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(12,087,439.95)	10,817,089.95	(1,270,350.00)	(11,901,496.48)	11,929,496.48	28,000.00	-102.2%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	100,732,172.00	2,132,101.00	102,864,273.00	108,030,029.00	2,125,555.00	110,155,584.00	7.1%
2) Federal Revenue		8100-8299	0.00	20,992,757.55	20,992,757.55	0.00	4,547,331.00	4,547,331.00	-78.3%
3) Other State Revenue		8300-8599	1,778,991.67	16,816,984.00	18,595,975.67	1,813,331.00	6,860,842.81	8,674,173.81	-53.4%
4) Other Local Revenue		8600-8799	1,038,039.45	4,361,115.74	5,399,155.19	845,692.00	4,314,701.00	5,160,393.00	-4.4%
5) TOTAL, REVENUES			103,549,203.12	44,302,958.29	147,852,161.41	110,689,052.00	17,848,429.81	128,537,481.81	-13.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		50,562,369.06	29,527,489.54	80,089,858.60	51,535,700.71	18,398,398.62	69,934,099.33	-12.7%
2) Instruction - Related Services	2000-2999		12,264,163.83	5,528,313.01	17,792,476.84	12,750,146.93	3,474,707.08	16,224,854.01	-8.8%
3) Pupil Services	3000-3999		11,696,974.41	2,228,606.09	13,925,580.50	12,045,225.80	2,287,248.18	14,332,473.98	2.9%
4) Ancillary Services	4000-4999		2,610,567.22	91,674.73	2,702,241.95	2,810,366.71	44,225.26	2,854,591.97	5.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,482,673.04	2,161,662.20	6,644,335.24	5,431,924.46	1,061,834.62	6,493,759.08	-2.3%
8) Plant Services	8000-8999		9,359,410.86	6,775,739.97	16,135,150.83	9,827,767.73	3,624,858.53	13,452,626.26	-16.6%
9) Other Outgo	9000-9999	Except 7600-7699	655,619.69	2,795,110.00	3,450,729.69	729,050.00	2,639,051.00	3,368,101.00	-2.4%
10) TOTAL, EXPENDITURES			91,631,778.11	49,108,595.54	140,740,373.65	95,130,182.34	31,530,323.29	126,660,505.63	-10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			11,917,425.01	(4,805,637.25)	7,111,787.76	15,558,869.66	(13,681,893.48)	1,876,976.18	-73.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		402,804.00	0.00	402,804.00	403,000.00	0.00	403,000.00	0.0%
b) Transfers Out	7600-7629		1,298,154.00	375,000.00	1,673,154.00	0.00	375,000.00	375,000.00	-77.6%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(11,192,089.95)	11,192,089.95	0.00	(12,304,496.48)	12,304,496.48	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,087,439.95)	10,817,089.95	(1,270,350.00)	(11,901,496.48)	11,929,496.48	28,000.00	-102.2%

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)			(170,014.94)	6,011,452.70	5,841,437.76	3,657,373.18	(1,752,397.00)	1,904,976.18	-67.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,880,648.94	1,592,064.25	25,472,713.19	23,710,634.00	7,603,516.95	31,314,150.95	22.9%
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)			23,880,648.94	1,592,064.25	25,472,713.19	23,710,634.00	7,603,516.95	31,314,150.95	22.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,880,648.94	1,592,064.25	25,472,713.19	23,710,634.00	7,603,516.95	31,314,150.95	22.9%
2) Ending Balance, June 30 (E + F1e)			23,710,634.00	7,603,516.95	31,314,150.95	27,368,007.18	5,851,119.95	33,219,127.13	6.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Stores		9712	138,941.89	0.00	138,941.89	138,941.89	0.00	138,941.89	0.0%
Prepaid Items		9713	21,944.38	0.00	21,944.38	21,944.38	0.00	21,944.38	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,603,516.95	7,603,516.95	0.00	5,851,119.97	5,851,119.97	-23.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	712,058.51	0.00	712,058.51	712,058.51	0.00	712,058.51	0.0%
Certificated Medical Savings	0000	9780				712,058.51		712,058.51	
Certificated Medical Savings	0000	9780	712,058.51		712,058.51				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	4,272,406.00	0.00	4,272,406.00	3,811,066.00	0.00	3,811,066.00	-10.8%
Unassigned/Unappropriated Amount		9790	18,550,283.22	0.00	18,550,283.22	22,668,996.40	(0.02)	22,668,996.38	22.2%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
7425	Expanded Learning Opportunities (ELO) Grant	6,880,000.00	5,816,572.76
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	690,000.00	1,030.26
9010	Other Restricted Local	33,516.95	33,516.95
Total, Restricted Balance		7,603,516.95	5,851,119.97

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	3,600,332.00	3,600,332.00	0.0%
3) Other State Revenue		8300-8599	279,450.00	280,000.00	0.2%
4) Other Local Revenue		8600-8799	9,958.52	522,933.00	5151.1%
5) TOTAL, REVENUES			3,889,740.52	4,403,265.00	13.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,021,265.69	1,210,693.10	18.5%
3) Employee Benefits		3000-3999	371,805.30	411,198.95	10.6%
4) Books and Supplies		4000-4999	2,651,500.00	2,235,000.00	-15.7%
5) Services and Other Operating Expenditures		5000-5999	129,055.00	134,500.00	4.2%
6) Capital Outlay		6000-6999	50,000.00	25,000.00	-50.0%
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	198,968.25	90,837.00	-54.3%
9) TOTAL, EXPENDITURES			4,422,594.24	4,107,229.05	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(532,853.72)	296,035.95	-155.6%
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)			(532,853.72)	296,035.95	-155.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,405,035.80	1,872,182.08	-22.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,405,035.80	1,872,182.08	-22.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,405,035.80	1,872,182.08	-22.2%
2) Ending Balance, June 30 (E + F1e)			1,872,182.08	2,168,218.03	15.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	27,324.81	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,844,857.27	2,168,218.03	17.5%
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	1,398,239.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	11,171.00		
b) in Banks		9120	7,489.23		
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	27,324.81		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,444,224.73		
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	547.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	68,728.29		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			69,275.85		
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)			1,374,948.88		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,600,332.00	3,600,332.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,600,332.00	3,600,332.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	279,450.00	280,000.00	0.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			279,450.00	280,000.00	0.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,100.00	515,500.00	46763.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,800.00	6,933.00	-21.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	58.52	500.00	754.4%
TOTAL, OTHER LOCAL REVENUE			9,958.52	522,933.00	5151.1%
TOTAL, REVENUES			3,889,740.52	4,403,265.00	13.2%

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	887,898.14	896,617.58	1.0%
Classified Supervisors' and Administrators' Salaries		2300	101,420.04	106,490.88	5.0%
Clerical, Technical and Office Salaries		2400	30,947.51	42,084.64	36.0%
Other Classified Salaries		2900	1,000.00	165,500.00	16450.0%
TOTAL, CLASSIFIED SALARIES			1,021,265.69	1,210,693.10	18.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	221,992.86	242,274.24	9.1%
OASDI/Medicare/Alternative		3301-3302	88,765.90	90,386.72	1.8%
Health and Welfare Benefits		3401-3402	47,551.75	51,539.85	8.4%
Unemployment Insurance		3501-3502	580.12	14,532.89	2405.2%
Workers' Compensation		3601-3602	12,914.67	12,465.25	-3.5%
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			371,805.30	411,198.95	10.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	45,500.00	45,000.00	-1.1%
Noncapitalized Equipment		4400	26,000.00	30,000.00	15.4%
Food		4700	2,580,000.00	2,160,000.00	-16.3%
TOTAL, BOOKS AND SUPPLIES			2,651,500.00	2,235,000.00	-15.7%

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	13,600.00	13,100.00	-3.7%
Dues and Memberships		5300	350.00	500.00	42.9%
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	26,600.00	26,700.00	0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,500.00	1,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	85,905.00	91,700.00	6.7%
Communications		5900	1,100.00	1,000.00	-9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			129,055.00	134,500.00	4.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	50,000.00	25,000.00	-50.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	25,000.00	-50.0%
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	198,968.25	90,837.00	-54.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			198,968.25	90,837.00	-54.3%
TOTAL, EXPENDITURES			4,422,594.24	4,107,229.05	-7.1%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,600,332.00	3,600,332.00	0.0%
3) Other State Revenue		8300-8599	279,450.00	280,000.00	0.2%
4) Other Local Revenue		8600-8799	9,958.52	522,933.00	5151.1%
5) TOTAL, REVENUES			3,889,740.52	4,403,265.00	13.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,223,625.99	4,016,392.05	-4.9%
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		198,968.25	90,837.00	-54.3%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,422,594.24	4,107,229.05	-7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(532,853.72)	296,035.95	-155.6%
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)			(532,853.72)	296,035.95	-155.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,405,035.80	1,872,182.08	-22.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,405,035.80	1,872,182.08	-22.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,405,035.80	1,872,182.08	-22.2%
2) Ending Balance, June 30 (E + F1e)			1,872,182.08	2,168,218.03	15.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	27,324.81	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,844,857.27	2,168,218.03	17.5%
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%

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	375.00	295.00	-21.3%
5) TOTAL, REVENUES			375.00	295.00	-21.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	98,223.00	98,223.00	0.0%
6) Capital Outlay		6000-6999	318,427.00	318,427.00	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			416,650.00	416,650.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(416,275.00)	(416,355.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	375,000.00	375,000.00	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			375,000.00	375,000.00	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)			(41,275.00)	(41,355.00)	0.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,039.18	85,764.18	-32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,039.18	85,764.18	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,039.18	85,764.18	-32.5%
2) Ending Balance, June 30 (E + F1e)			85,764.18	44,409.18	-48.2%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	85,764.18	44,409.18	-48.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	225,582.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,116.00		
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			226,698.84		
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)			226,698.84		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	375.00	295.00	-21.3%
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			375.00	295.00	-21.3%
TOTAL, REVENUES			375.00	295.00	-21.3%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	50,000.00	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	48,223.00	48,223.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			98,223.00	98,223.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	302,777.00	302,777.00	0.0%
Buildings and Improvements of Buildings		6200	15,650.00	15,650.00	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			318,427.00	318,427.00	0.0%
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			416,650.00	416,650.00	0.0%

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	375,000.00	375,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			375,000.00	375,000.00	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)			375,000.00	375,000.00	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	375.00	295.00	-21.3%
5) TOTAL, REVENUES			375.00	295.00	-21.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		416,650.00	416,650.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			416,650.00	416,650.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(416,275.00)	(416,355.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	375,000.00	375,000.00	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			375,000.00	375,000.00	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)			(41,275.00)	(41,355.00)	0.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,039.18	85,764.18	-32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,039.18	85,764.18	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,039.18	85,764.18	-32.5%
2) Ending Balance, June 30 (E + F1e)			85,764.18	44,409.18	-48.2%
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	85,764.18	44,409.18	-48.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	17,800.00	14,024.00	-21.2%
5) TOTAL, REVENUES			17,800.00	14,024.00	-21.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,800.00	14,024.00	-21.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	402,804.00	403,000.00	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			(402,804.00)	(403,000.00)	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)			(385,004.00)	(388,976.00)	1.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,910,995.27	3,525,991.27	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,910,995.27	3,525,991.27	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,910,995.27	3,525,991.27	-9.8%
2) Ending Balance, June 30 (E + F1e)			3,525,991.27	3,137,015.27	-11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,525,991.27	3,137,015.27	-11.0%
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	3,495,655.53		
1) Fair Value Adjustment to Cash in County Treasury		9111	27,642.00		
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			3,523,297.53		
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)			3,523,297.53		

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,800.00	14,024.00	-21.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,800.00	14,024.00	-21.2%
TOTAL, REVENUES			17,800.00	14,024.00	-21.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	402,804.00	403,000.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			402,804.00	403,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(402,804.00)	(403,000.00)	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,800.00	14,024.00	-21.2%
5) TOTAL, REVENUES			17,800.00	14,024.00	-21.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,800.00	14,024.00	-21.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	402,804.00	403,000.00	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			(402,804.00)	(403,000.00)	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)			(385,004.00)	(388,976.00)	1.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,910,995.27	3,525,991.27	-9.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,910,995.27	3,525,991.27	-9.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,910,995.27	3,525,991.27	-9.8%
2) Ending Balance, June 30 (E + F1e)			3,525,991.27	3,137,015.27	-11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,525,991.27	3,137,015.27	-11.0%
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
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	101,473.54	79,949.00	-21.2%
5) TOTAL, REVENUES			101,473.54	79,949.00	-21.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,294.34	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	219,472.20	20,000.00	-90.9%
6) Capital Outlay		6000-6999	28,503,606.29	2,202,643.00	-92.3%
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			28,730,372.83	2,222,643.00	-92.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,628,899.29)	(2,142,694.00)	-92.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,128,899.29)	(2,142,694.00)	-90.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,271,594.16	2,142,694.87	-91.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,271,594.16	2,142,694.87	-91.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,271,594.16	2,142,694.87	-91.2%
2) Ending Balance, June 30 (E + F1e)			2,142,694.87	0.87	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,142,670.78	0.78	-100.0%
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	24.09	0.09	-99.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,370,153.80		
1) Fair Value Adjustment to Cash in County Treasury		9111	180,268.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	(0.03)		
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			13,550,421.77		
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	0.36		
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			0.36		
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)			13,550,421.41		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	101,473.54	79,949.00	-21.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			101,473.54	79,949.00	-21.2%
TOTAL, REVENUES			101,473.54	79,949.00	-21.2%

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	125.54	0.00	-100.0%
Noncapitalized Equipment		4400	7,168.80	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			7,294.34	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	219,420.20	20,000.00	-90.9%
Communications		5900	52.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			219,472.20	20,000.00	-90.9%
CAPITAL OUTLAY					
Land		6100	13,570.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	28,238,536.29	2,202,643.00	-92.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	251,500.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,503,606.29	2,202,643.00	-92.3%
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			28,730,372.83	2,222,643.00	-92.3%

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	6,500,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,500,000.00	0.00	-100.0%
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)			6,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	101,473.54	79,949.00	-21.2%
5) TOTAL, REVENUES			101,473.54	79,949.00	-21.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		28,730,372.83	2,222,643.00	-92.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,730,372.83	2,222,643.00	-92.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(28,628,899.29)	(2,142,694.00)	-92.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,500,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			6,500,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,128,899.29)	(2,142,694.00)	-90.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,271,594.16	2,142,694.87	-91.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,271,594.16	2,142,694.87	-91.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,271,594.16	2,142,694.87	-91.2%
2) Ending Balance, June 30 (E + F1e)			2,142,694.87	0.87	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,142,670.78	0.78	-100.0%
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	24.09	0.09	-99.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	1,479,600.00	12,054.00	-99.2%
5) TOTAL, REVENUES			1,479,600.00	12,054.00	-99.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	225,363.36	225,363.36	0.0%
5) Services and Other Operating Expenditures		5000-5999	532,958.52	532,958.52	0.0%
6) Capital Outlay		6000-6999	1,386,974.43	1,386,974.43	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	96,484.65	93,057.00	-3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,241,780.96	2,238,353.31	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(762,180.96)	(2,226,299.31)	192.1%
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)			(762,180.96)	(2,226,299.31)	192.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,345,726.65	2,583,545.69	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,345,726.65	2,583,545.69	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,345,726.65	2,583,545.69	-22.8%
2) Ending Balance, June 30 (E + F1e)			2,583,545.69	357,246.38	-86.2%
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	1,556,514.76	356,272.45	-77.1%
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	1,027,030.93	973.93	-99.9%
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	3,328,040.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	29,396.00		
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			3,357,436.22		
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	16,035.50		
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			16,035.50		
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)			3,341,400.72		

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	15,300.00	12,054.00	-21.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,464,300.00	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			1,479,600.00	12,054.00	-99.2%
TOTAL, REVENUES			1,479,600.00	12,054.00	-99.2%

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	1,300.00	1,300.00	0.0%
Noncapitalized Equipment		4400	224,063.36	224,063.36	0.0%
TOTAL, BOOKS AND SUPPLIES			225,363.36	225,363.36	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	455,408.52	455,408.52	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	77,550.00	77,550.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			532,958.52	532,958.52	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,239,094.80	1,239,094.80	0.0%
Buildings and Improvements of Buildings		6200	147,879.63	147,879.63	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,386,974.43	1,386,974.43	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	11,115.21	7,687.00	-30.8%
Other Debt Service - Principal		7439	85,369.44	85,370.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			96,484.65	93,057.00	-3.6%
TOTAL, EXPENDITURES			2,241,780.96	2,238,353.31	-0.2%

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	1,479,600.00	12,054.00	-99.2%
5) TOTAL, REVENUES			1,479,600.00	12,054.00	-99.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		77,550.00	77,550.00	0.0%
8) Plant Services	8000-8999		2,067,746.31	2,067,746.31	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	96,484.65	93,057.00	-3.6%
10) TOTAL, EXPENDITURES			2,241,780.96	2,238,353.31	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(762,180.96)	(2,226,299.31)	192.1%
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)			(762,180.96)	(2,226,299.31)	192.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,345,726.65	2,583,545.69	-22.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,345,726.65	2,583,545.69	-22.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,345,726.65	2,583,545.69	-22.8%
2) Ending Balance, June 30 (E + F1e)			2,583,545.69	357,246.38	-86.2%
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	1,556,514.76	356,272.45	-77.1%
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	1,027,030.93	973.93	-99.9%
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	84,365.00	66,470.00	-21.2%
5) TOTAL, REVENUES			84,365.00	66,470.00	-21.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			84,365.00	66,470.00	-21.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,500,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,500,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,415,635.00)	66,470.00	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,755,944.54	11,340,309.54	-36.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,755,944.54	11,340,309.54	-36.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,755,944.54	11,340,309.54	-36.1%
2) Ending Balance, June 30 (E + F1e)			11,340,309.54	11,406,779.54	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,340,309.54	11,406,779.54	0.6%
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	17,701,058.73		
1) Fair Value Adjustment to Cash in County Treasury		9111	125,497.00		
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			17,826,555.73		
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)			17,826,555.73		

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	84,365.00	66,470.00	-21.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			84,365.00	66,470.00	-21.2%
TOTAL, REVENUES			84,365.00	66,470.00	-21.2%

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	6,500,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,500,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	84,365.00	66,470.00	-21.2%
5) TOTAL, REVENUES			84,365.00	66,470.00	-21.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			84,365.00	66,470.00	-21.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,500,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,500,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,415,635.00)	66,470.00	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,755,944.54	11,340,309.54	-36.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,755,944.54	11,340,309.54	-36.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,755,944.54	11,340,309.54	-36.1%
2) Ending Balance, June 30 (E + F1e)			11,340,309.54	11,406,779.54	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,340,309.54	11,406,779.54	0.6%
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%

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	181,011.07	10,085.00	-94.4%
5) TOTAL, REVENUES			181,011.07	10,085.00	-94.4%
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	13,665.00	8,882.00	-35.0%
6) Capital Outlay		6000-6999	2,397,824.50	1,558,586.00	-35.0%
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			2,411,489.50	1,567,468.00	-35.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,230,478.43)	(1,557,383.00)	-30.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,299,865.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,711.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,298,154.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(932,324.43)	(1,557,383.00)	67.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,583,023.44	1,650,699.01	-36.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,583,023.44	1,650,699.01	-36.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,583,023.44	1,650,699.01	-36.1%
2) Ending Balance, June 30 (E + F1e)			1,650,699.01	93,316.01	-94.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,650,699.01	93,316.01	-94.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,723,244.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	19,585.00		
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			2,742,829.22		
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	(0.32)		
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			(0.32)		
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)			2,742,829.54		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	52,730.00	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	109,646.07	0.00	-100.0%
Interest		8660	12,800.00	10,085.00	-21.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,835.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			181,011.07	10,085.00	-94.4%
TOTAL, REVENUES			181,011.07	10,085.00	-94.4%

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	13,665.00	8,882.00	-35.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,665.00	8,882.00	-35.0%
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	2,397,824.50	1,558,586.00	-35.0%
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			2,397,824.50	1,558,586.00	-35.0%
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			2,411,489.50	1,567,468.00	-35.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	1,298,154.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	1,711.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,299,865.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,711.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,711.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			1,298,154.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	181,011.07	10,085.00	-94.4%
5) TOTAL, REVENUES			181,011.07	10,085.00	-94.4%
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		2,411,489.50	1,567,468.00	-35.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,411,489.50	1,567,468.00	-35.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,230,478.43)	(1,557,383.00)	-30.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,299,865.00	0.00	-100.0%
b) Transfers Out		7600-7629	1,711.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,298,154.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(932,324.43)	(1,557,383.00)	67.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,583,023.44	1,650,699.01	-36.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,583,023.44	1,650,699.01	-36.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,583,023.44	1,650,699.01	-36.1%
2) Ending Balance, June 30 (E + F1e)			1,650,699.01	93,316.01	-94.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,650,699.01	93,316.01	-94.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	67,419.00	67,419.00	0.0%
4) Other Local Revenue		8600-8799	10,103,714.00	10,103,714.00	0.0%
5) TOTAL, REVENUES			10,171,133.00	10,171,133.00	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	11,316,413.00	6,281,389.76	-44.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,316,413.00	6,281,389.76	-44.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,145,280.00)	3,889,743.24	-439.6%
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)			(1,145,280.00)	3,889,743.24	-439.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,079,297.27	11,934,017.27	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,079,297.27	11,934,017.27	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,079,297.27	11,934,017.27	-8.8%
2) Ending Balance, June 30 (E + F1e)			11,934,017.27	15,823,760.51	32.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,934,017.27	15,823,760.51	32.6%
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	11,419,995.63		
1) Fair Value Adjustment to Cash in County Treasury		9111	92,468.00		
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			11,512,463.63		
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)			11,512,463.63		

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	67,419.00	67,419.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			67,419.00	67,419.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	9,288,607.00	9,288,607.00	0.0%
Unsecured Roll		8612	558,107.00	558,107.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	222,000.00	222,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,103,714.00	10,103,714.00	0.0%
TOTAL, REVENUES			10,171,133.00	10,171,133.00	0.0%

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	7,405,000.00	2,395,000.00	-67.7%
Bond Interest and Other Service Charges		7434	3,911,413.00	3,886,389.76	-0.6%
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)			11,316,413.00	6,281,389.76	-44.5%
TOTAL, EXPENDITURES			11,316,413.00	6,281,389.76	-44.5%

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					
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	67,419.00	67,419.00	0.0%
4) Other Local Revenue		8600-8799	10,103,714.00	10,103,714.00	0.0%
5) TOTAL, REVENUES			10,171,133.00	10,171,133.00	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	11,316,413.00	6,281,389.76	-44.5%
10) TOTAL, EXPENDITURES			11,316,413.00	6,281,389.76	-44.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,145,280.00)	3,889,743.24	-439.6%
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)			(1,145,280.00)	3,889,743.24	-439.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,079,297.27	11,934,017.27	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,079,297.27	11,934,017.27	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,079,297.27	11,934,017.27	-8.8%
2) Ending Balance, June 30 (E + F1e)			11,934,017.27	15,823,760.51	32.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	11,934,017.27	15,823,760.51	32.6%
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%

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	1,074,457.52	945,312.00	-12.0%
5) TOTAL, REVENUES			1,074,457.52	945,312.00	-12.0%
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	943,800.00	943,800.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			943,800.00	943,800.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			130,657.52	1,512.00	-98.8%
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)			130,657.52	1,512.00	-98.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	810,594.33	941,251.85	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			810,594.33	941,251.85	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			810,594.33	941,251.85	16.1%
2) Ending Net Position, June 30 (E + F1e)			941,251.85	942,763.85	0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	941,251.85	942,763.85	0.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	774,267.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	4,551.00		
b) in Banks		9120	166,013.87		
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			944,832.68		
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	(926.00)		
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			(926.00)		
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)			945,758.68		

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	2,935.00	2,312.00	-21.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	943,000.00	943,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	128,522.52	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,074,457.52	945,312.00	-12.0%
TOTAL, REVENUES			1,074,457.52	945,312.00	-12.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
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 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	930,000.00	930,000.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,800.00	13,800.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			943,800.00	943,800.00	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%
TOTAL, EXPENSES			943,800.00	943,800.00	0.0%

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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from 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	1,074,457.52	945,312.00	-12.0%
5) TOTAL, REVENUES			1,074,457.52	945,312.00	-12.0%
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		943,800.00	943,800.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			943,800.00	943,800.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			130,657.52	1,512.00	-98.8%
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)			130,657.52	1,512.00	-98.8%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	810,594.33	941,251.85	16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			810,594.33	941,251.85	16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			810,594.33	941,251.85	16.1%
2) Ending Net Position, June 30 (E + F1e)			941,251.85	942,763.85	0.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	941,251.85	942,763.85	0.2%

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)	8,414.00	8,414.00	8,414.00	8,695.00	8,695.00	8,695.00
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)	8,414.00	8,414.00	8,414.00	8,695.00	8,695.00	8,695.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	8,414.00	8,414.00	8,414.00	8,695.00	8,695.00	8,695.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	46,709,674.78	301	13,580.60	303	46,696,094.18	305	74,639.20		307	46,621,454.98	309
2000 - Classified Salaries	17,954,345.08	311	0.00	313	17,954,345.08	315	1,175,033.64		317	16,779,311.44	319
3000 - Employee Benefits	26,469,914.33	321	442,544.39	323	26,027,369.94	325	1,661,719.70		327	24,365,650.24	329
4000 - Books, Supplies Equip Replace. (6500)	27,798,249.66	331	92,633.56	333	27,705,616.10	335	2,136,662.00		337	25,568,954.10	339
5000 - Services. . . & 7300 - Indirect Costs	13,475,133.32	341	43,991.00	343	13,431,142.32	345	655,178.32		347	12,775,964.00	349
TOTAL					131,814,567.62	365	TOTAL			126,111,334.76	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			44.31%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	50.00%
2. Percentage spent by this district (Part II, Line 15)	44.31%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	5.69%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	126,111,334.76
5. Deficiency Amount (Part III, Line 3 times Line 4)	7,175,734.95

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	49,281,590.60	301	14,156.80	303	49,267,433.80	305	4,500.00		307	49,262,933.80	309
2000 - Classified Salaries	19,384,008.08	311	0.00	313	19,384,008.08	315	1,243,066.28		317	18,140,941.80	319
3000 - Employee Benefits	30,090,207.99	321	445,309.24	323	29,644,898.75	325	1,722,476.82		327	27,922,421.93	329
4000 - Books, Supplies Equip Replace. (6500)	9,245,684.41	331	0.00	333	9,245,684.41	335	894,740.00		337	8,350,944.41	339
5000 - Services. . . & 7300 - Indirect Costs	11,791,444.62	341	33,581.00	343	11,757,863.62	345	718,755.96		347	11,039,107.66	349
TOTAL					119,299,888.66	365	TOTAL			114,716,349.60	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			52.60%
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	52.60%
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).	114,716,349.60
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	142,413,527.65
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	23,620,285.24
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	5,561,935.68
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	405,619.69
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,673,154.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	117,607.63
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,189,230.00
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)				8,947,547.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	532,853.72
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)				110,378,549.13

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)		8,414.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,118.44
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.)	96,819,990.54	11,808.09
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)	96,819,990.54	11,808.09
B. Required effort (Line A.2 times 90%)	87,137,991.49	10,627.28
C. Current year expenditures (Line I.E and Line II.B)	110,378,549.13	13,118.44
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,390,696.73
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) 87,305,720.10

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.88%

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. Entry required

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)	4,921,144.72
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	260,938.01
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	34,745.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	12,126.30
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)	543,050.22
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,772,004.25
9. Carry-Forward Adjustment (Part IV, Line F)	(493,411.22)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,278,593.03

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	76,880,837.24
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	16,750,275.36
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,572,443.35
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,479,291.95
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	839,169.73
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	730,394.73
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)	44,785.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	13,453,089.42
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,593,625.99
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)	124,343,912.77

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)	4.64%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B19)	4.25%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>5,772,004.25</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(87,908.86)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(184,130.01)</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 (4.82%) 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 (4.82%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.83%) times Part III, Line B19); zero if positive	<u>(493,411.22)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(493,411.22)</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>4.25%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-246,705.61) is applied to the current year calculation and the remainder (\$-246,705.61) is deferred to one or more future years:	<u>4.44%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-164,470.41) is applied to the current year calculation and the remainder (\$-328,940.81) is deferred to one or more future years:	<u>4.51%</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>(493,411.22)</u>

Approved indirect cost rate: 4.82%
Highest rate used in any program: 4.83%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,840,190.41	88,619.07	4.82%
01	3060	319,096.55	15,380.45	4.82%
01	3210	1,253,885.75	60,448.22	4.82%
01	3212	5,526,786.88	266,391.12	4.82%
01	3215	80,685.94	3,889.06	4.82%
01	3310	3,777,902.43	182,094.89	4.82%
01	3312	66,800.62	3,219.78	4.82%
01	3550	214,682.00	10,348.00	4.82%
01	4035	271,536.08	13,110.27	4.83%
01	4127	291,964.89	14,058.17	4.82%
01	4201	28,448.47	1,371.21	4.82%
01	4203	391,031.44	18,820.54	4.81%
01	6230	44,350.00	55.43	0.12%
01	6387	470,663.99	22,686.01	4.82%
01	6500	7,169,844.24	345,586.49	4.82%
01	6512	117,624.99	5,669.53	4.82%
01	6546	273,479.77	13,181.72	4.82%
01	7311	57,339.92	2,763.78	4.82%
01	7420	805,763.76	38,743.24	4.81%
01	7422	1,735,562.51	83,654.00	4.82%
01	7510	219,787.88	10,567.98	4.81%
01	7810	582,433.57	28,073.31	4.82%
01	8150	2,774,893.55	133,747.20	4.82%
13	5310	4,161,969.82	198,968.25	4.78%

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	0.00		725,200.97	725,200.97
2. State Lottery Revenue	8560	1,256,835.00		410,566.10	1,667,401.10
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,256,835.00	0.00	1,135,767.07	2,392,602.07
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,256,835.00			1,256,835.00
4. Books and Supplies	4000-4999	0.00		1,135,767.07	1,135,767.07
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,256,835.00	0.00	1,135,767.07	2,392,602.07
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
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	108,030,029.00	1.33%	109,466,424.00	3.69%	113,507,465.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,813,331.00	3.65%	1,879,464.00	3.17%	1,939,091.00
4. Other Local Revenues	8600-8799	845,692.00	2.26%	864,774.41	-0.82%	857,706.85
5. Other Financing Sources						
a. Transfers In	8900-8929	403,000.00	0.00%	403,000.00	0.00%	403,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(12,304,496.48)	3.39%	(12,721,167.97)	1.99%	(12,974,719.44)
6. Total (Sum lines A1 thru A5c)		98,787,555.52	1.12%	99,892,494.44	3.84%	103,732,543.41
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				41,223,833.76		42,450,507.77
b. Step & Column Adjustment				570,322.55		517,441.80
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				656,351.46		(181,280.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,223,833.76	2.98%	42,450,507.77	0.79%	42,786,669.57
2. Classified Salaries						
a. Base Salaries				13,692,125.95		13,815,879.16
b. Step & Column Adjustment				123,753.21		86,151.33
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,692,125.95	0.90%	13,815,879.16	0.62%	13,902,030.49
3. Employee Benefits	3000-3999	20,631,136.01	6.88%	22,050,761.93	2.01%	22,494,924.89
4. Books and Supplies	4000-4999	6,495,327.04	2.57%	6,662,181.94	2.23%	6,810,748.59
5. Services and Other Operating Expenditures	5000-5999	9,745,372.24	-4.22%	9,333,941.84	22.81%	11,463,212.08
6. Capital Outlay	6000-6999	3,691,668.93	-49.14%	1,877,753.44	4.49%	1,962,053.44
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	729,050.00	2.48%	747,163.00	-9.04%	679,644.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,078,331.59)	0.00%	(1,078,331.59)	-5.62%	(1,017,749.78)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		95,130,182.34	0.77%	95,859,857.49	3.36%	99,081,533.28
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		3,657,373.18		4,032,636.95		4,651,010.13
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,710,634.00		27,368,007.18		31,400,644.13
2. Ending Fund Balance (Sum lines C and D1)		27,368,007.18		31,400,644.13		36,051,654.26
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	175,886.27		175,886.27		175,886.27
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	712,058.51		712,058.51		712,058.51
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,811,066.00		3,935,310.00		3,859,420.00
2. Unassigned/Unappropriated	9790	22,668,996.40		26,577,389.35		31,304,289.48
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		27,368,007.18		31,400,644.13		36,051,654.26

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	3,811,066.00		3,935,310.00		3,859,420.00
c. Unassigned/Unappropriated	9790	22,668,996.40		26,577,389.35		31,304,289.48
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		26,480,062.40		30,512,699.35		35,163,709.48
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						

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	2,125,555.00	0.00%	2,125,555.00	0.00%	2,125,555.00
2. Federal Revenues	8100-8299	4,547,331.00	0.00%	4,547,331.00	0.00%	4,547,331.00
3. Other State Revenues	8300-8599	6,860,842.81	-15.60%	5,790,766.00	-3.23%	5,603,489.00
4. Other Local Revenues	8600-8799	4,314,701.00	0.00%	4,314,701.00	0.00%	4,314,701.00
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	12,304,496.48	3.39%	12,721,167.97	1.99%	12,974,719.44
6. Total (Sum lines A1 thru A5c)		30,152,926.29	-2.17%	29,499,520.97	0.22%	29,565,795.44
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,057,756.84		6,815,145.83
b. Step & Column Adjustment				100,344.45		98,774.20
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,342,955.46)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,057,756.84	-15.42%	6,815,145.83	1.45%	6,913,920.03
2. Classified Salaries						
a. Base Salaries				5,691,882.13		4,988,494.06
b. Step & Column Adjustment				75,996.87		45,825.83
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(779,384.94)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,691,882.13	-12.36%	4,988,494.06	0.92%	5,034,319.89
3. Employee Benefits	3000-3999	9,459,071.98	-6.42%	8,852,086.46	1.07%	8,946,520.64
4. Books and Supplies	4000-4999	2,219,357.37	268.30%	8,173,945.51	-72.63%	2,237,366.53
5. Services and Other Operating Expenditures	5000-5999	2,136,909.35	0.48%	2,147,106.49	0.32%	2,153,904.54
6. Capital Outlay	6000-6999	338,800.00	0.00%	338,800.00	0.00%	338,800.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,639,051.00	0.00%	2,639,051.00	0.00%	2,639,051.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	987,494.62	0.00%	987,494.62	-6.13%	926,912.81
9. Other Financing Uses						
a. Transfers Out	7600-7629	375,000.00	0.00%	375,000.00	0.00%	375,000.00
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)		31,905,323.29	10.69%	35,317,123.97	-16.28%	29,565,795.44
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,752,397.00)		(5,817,603.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,603,516.95		5,851,119.95		33,516.95
2. Ending Fund Balance (Sum lines C and D1)		5,851,119.95		33,516.95		33,516.95
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,851,119.97		33,516.95		33,516.95
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	(0.02)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,851,119.95		33,516.95		33,516.95

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
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						

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	110,155,584.00	1.30%	111,591,979.00	3.62%	115,633,020.00
2. Federal Revenues	8100-8299	4,547,331.00	0.00%	4,547,331.00	0.00%	4,547,331.00
3. Other State Revenues	8300-8599	8,674,173.81	-11.57%	7,670,230.00	-1.66%	7,542,580.00
4. Other Local Revenues	8600-8799	5,160,393.00	0.37%	5,179,475.41	-0.14%	5,172,407.85
5. Other Financing Sources						
a. Transfers In	8900-8929	403,000.00	0.00%	403,000.00	0.00%	403,000.00
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)		128,940,481.81	0.35%	129,392,015.41	3.02%	133,298,338.85
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				49,281,590.60		49,265,653.60
b. Step & Column Adjustment				670,667.00		616,216.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(686,604.00)		(181,280.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,281,590.60	-0.03%	49,265,653.60	0.88%	49,700,589.60
2. Classified Salaries						
a. Base Salaries				19,384,008.08		18,804,373.22
b. Step & Column Adjustment				199,750.08		131,977.16
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(779,384.94)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,384,008.08	-2.99%	18,804,373.22	0.70%	18,936,350.38
3. Employee Benefits	3000-3999	30,090,207.99	2.70%	30,902,848.39	1.74%	31,441,445.53
4. Books and Supplies	4000-4999	8,714,684.41	70.24%	14,836,127.45	-39.01%	9,048,115.12
5. Services and Other Operating Expenditures	5000-5999	11,882,281.59	-3.38%	11,481,048.33	18.61%	13,617,116.62
6. Capital Outlay	6000-6999	4,030,468.93	-45.01%	2,216,553.44	3.80%	2,300,853.44
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,368,101.00	0.54%	3,386,214.00	-1.99%	3,318,695.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(90,836.97)	0.00%	(90,836.97)	0.00%	(90,836.97)
9. Other Financing Uses						
a. Transfers Out	7600-7629	375,000.00	0.00%	375,000.00	0.00%	375,000.00
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)		127,035,505.63	3.26%	131,176,981.46	-1.93%	128,647,328.72
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,904,976.18		(1,784,966.05)		4,651,010.13
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		31,314,150.95		33,219,127.13		31,434,161.08
2. Ending Fund Balance (Sum lines C and D1)		33,219,127.13		31,434,161.08		36,085,171.21
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	175,886.27		175,886.27		175,886.27
b. Restricted	9740	5,851,119.97		33,516.95		33,516.95
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	712,058.51		712,058.51		712,058.51
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,811,066.00		3,935,310.00		3,859,420.00
2. Unassigned/Unappropriated	9790	22,668,996.38		26,577,389.35		31,304,289.48
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		33,219,127.13		31,434,161.08		36,085,171.21

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	3,811,066.00		3,935,310.00		3,859,420.00
c. Unassigned/Unappropriated	9790	22,668,996.40		26,577,389.35		31,304,289.48
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.02)		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)		26,480,062.38		30,512,699.35		35,163,709.48
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		20.84%		23.26%		27.33%
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?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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				
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)		8,695.00		0.00		0.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		127,035,505.63		131,176,981.46		128,647,328.72
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)		127,035,505.63		131,176,981.46		128,647,328.72
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,811,065.17		6,558,849.07		6,432,366.44
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,811,065.17		6,558,849.07		6,432,366.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

July 1 Budget
2020-21 Estimated Actuals
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				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,500.00)	0.00	(198,968.25)				
Other Sources/Uses Detail					402,804.00	1,673,154.00		
Fund Reconciliation							68,728.29	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,500.00	0.00	198,968.25	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	68,728.29
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					375,000.00	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	402,804.00		
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					6,500,000.00	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	6,500,000.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,299,865.00	1,711.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,500.00	(1,500.00)	198,968.25	(198,968.25)	8,577,669.00	8,577,669.00	68,728.29	68,728.29

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,500.00)	0.00	(90,836.97)				
Other Sources/Uses Detail					403,000.00	375,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,500.00	0.00	90,837.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					375,000.00	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	403,000.00		
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	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,500.00	(1,500.00)	90,837.00	(90,836.97)	778,000.00	778,000.00		

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	7,722	7,713		
Charter School				
Total ADA	7,722	7,713	0.1%	Met
Second Prior Year (2019-20)				
District Regular	7,985	8,188		
Charter School				
Total ADA	7,985	8,188	N/A	Met
First Prior Year (2020-21)				
District Regular	8,425	8,414		
Charter School		0		
Total ADA	8,425	8,414	0.1%	Met
Budget Year (2021-22)				
District Regular	8,695			
Charter School	0			
Total ADA	8,695			

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	8,249	8,166		
Charter School				
Total Enrollment	8,249	8,166	1.0%	Met
Second Prior Year (2019-20)				
District Regular	8,493	8,657		
Charter School				
Total Enrollment	8,493	8,657	N/A	Met
First Prior Year (2020-21)				
District Regular	8,922	8,953		
Charter School				
Total Enrollment	8,922	8,953	N/A	Met
Budget Year (2021-22)				
District Regular	9,201			
Charter School				
Total Enrollment	9,201			

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	7,713	8,166	
Charter School		0	
Total ADA/Enrollment	7,713	8,166	94.5%
Second Prior Year (2019-20)			
District Regular	8,188	8,657	
Charter School			
Total ADA/Enrollment	8,188	8,657	94.6%
First Prior Year (2020-21)			
District Regular	8,414	8,953	
Charter School	0		
Total ADA/Enrollment	8,414	8,953	94.0%
Historical Average Ratio:			94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.9%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	8,695	9,201		
Charter School	0			
Total ADA/Enrollment	8,695	9,201	94.5%	Met
1st Subsequent Year (2022-23)				
District Regular	8,695	9,201		
Charter School				
Total ADA/Enrollment	8,695	9,201	94.5%	Met
2nd Subsequent Year (2023-24)				
District Regular	8,695	9,201		
Charter School				
Total ADA/Enrollment	8,695	9,201	94.5%	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)	8,414.00	8,695.00	8,695.00	8,695.00
b. Prior Year ADA (Funded)		8,414.00	8,695.00	8,695.00
c. Difference (Step 1a minus Step 1b)		281.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		3.34%	0.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		100,701,504.00	108,030,029.00	109,466,424.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		5,105,566.25	2,679,144.72	3,404,405.79
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		8.41%	2.48%	3.11%
LCFF Revenue Standard (Step 3, plus/minus 1%):		7.41% to 9.41%	1.48% to 3.48%	2.11% to 4.11%

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)	39,219,586.00	39,219,586.00	39,216,178.00	39,216,178.00
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)	100,701,504.00	108,030,029.00	109,466,424.00	113,507,465.00
District's Projected Change in LCFF Revenue:		7.28%	1.33%	3.69%
LCFF Revenue Standard:		7.41% to 9.41%	1.48% to 3.48%	2.11% to 4.11%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

For the budget year, the District is projecting an increase in ADA of 281 students over what was funded in the prior year. For the 1st subsequent year the District is projecting no increase in ADA, and is using the recommended 2.48% COLA factor; however the 3 year UPP percentage declines slightly thus leading to a decrease in the supplemental/concentration grant funds.

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)	63,703,700.12	76,625,254.70	83.1%
Second Prior Year (2019-20)	67,314,271.38	79,580,961.00	84.6%
First Prior Year (2020-21)	70,158,749.12	91,631,778.11	76.6%
	Historical Average Ratio:		81.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	3.0%	5.0%	5.0%
	78.4% to 84.4%	76.4% to 86.4%	76.4% to 86.4%

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)	75,547,095.72	95,130,182.34	79.4%	Met
1st Subsequent Year (2022-23)	78,317,148.86	95,859,857.49	81.7%	Met
2nd Subsequent Year (2023-24)	79,183,624.95	99,081,533.28	79.9%	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):	8.41%	2.48%	3.11%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-1.59% to 18.41%	-7.52% to 12.48%	-6.89% to 13.11%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	3.41% to 13.41%	-2.52% to 7.48%	-1.89% to 8.11%

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)	20,992,757.55		
Budget Year (2021-22)	4,547,331.00	-78.34%	Yes
1st Subsequent Year (2022-23)	4,547,331.00	0.00%	No
2nd Subsequent Year (2023-24)	4,547,331.00	0.00%	No

Explanation:
(required if Yes)

See accompanying budget & MYP narrative; generally, elimination of unused grant carryovers & one-time ESSER & GEER funds

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	18,595,975.67		
Budget Year (2021-22)	8,674,173.81	-53.35%	Yes
1st Subsequent Year (2022-23)	7,670,230.00	-11.57%	Yes
2nd Subsequent Year (2023-24)	7,542,580.00	-1.66%	No

Explanation:
(required if Yes)

See accompanying budget & MYP narrative.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	5,399,155.19		
Budget Year (2021-22)	5,160,393.00	-4.42%	Yes
1st Subsequent Year (2022-23)	5,179,475.41	0.37%	No
2nd Subsequent Year (2023-24)	5,172,407.85	-0.14%	No

Explanation:
(required if Yes)

See accompanying budget & MYP narrative.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	26,659,505.27		
Budget Year (2021-22)	8,714,684.41	-67.31%	Yes
1st Subsequent Year (2022-23)	14,836,127.45	70.24%	Yes
2nd Subsequent Year (2023-24)	9,048,115.12	-39.01%	Yes

Explanation:
(required if Yes)

See accompanying budget & MYP narrative.

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

First Prior Year (2020-21)	13,674,101.57		
Budget Year (2021-22)	11,882,281.59	-13.10%	Yes
1st Subsequent Year (2022-23)	11,481,048.33	-3.38%	Yes
2nd Subsequent Year (2023-24)	13,617,116.62	18.61%	Yes

Explanation:
(required if Yes)

See accompanying budget & MYP narrative.

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)	44,987,888.41		
Budget Year (2021-22)	18,381,897.81	-59.14%	Not Met
1st Subsequent Year (2022-23)	17,397,036.41	-5.36%	Met
2nd Subsequent Year (2023-24)	17,262,318.85	-0.77%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	40,333,606.84		
Budget Year (2021-22)	20,596,966.00	-48.93%	Not Met
1st Subsequent Year (2022-23)	26,317,175.78	27.77%	Not Met
2nd Subsequent Year (2023-24)	22,665,231.74	-13.88%	Not 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)

See accompanying budget & MYP narrative; generally, elimination of unused grant carryovers & one-time ESSER & GEER funds

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

See accompanying budget & MYP narrative.

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

See accompanying budget & MYP narrative.

- 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)

See accompanying budget & MYP narrative.

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

See accompanying budget & MYP narrative.

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) 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)	122,758,376.63			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		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	122,758,376.63	3,682,751.30	3,684,291.67	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)	3,332,945.00	3,652,076.72	4,272,406.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	5,548,871.89	12,653,062.44	18,550,283.22
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(33,354.03)	0.00
e. Available Reserves (Lines 1a through 1d)	8,881,816.89	16,271,785.13	22,822,689.22
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	108,858,719.36	110,586,971.06	142,413,527.65
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)	108,858,719.36	110,586,971.06	142,413,527.65
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	8.2%	14.7%	16.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.7%	4.9%	5.3%

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)	7,521,366.50	77,539,254.70	N/A	Met
Second Prior Year (2019-20)	9,098,377.64	83,097,147.59	N/A	Met
First Prior Year (2020-21)	(170,014.94)	92,929,932.11	0.2%	Met
Budget Year (2021-22) (Information only)	3,657,373.18	95,130,182.34		

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)	3,421,575.93	7,260,904.80	N/A	Met
Second Prior Year (2019-20)	6,448,923.16	14,782,271.30	N/A	Met
First Prior Year (2020-21)	12,681,386.87	23,880,648.94	N/A	Met
Budget Year (2021-22) (Information only)	23,710,634.00			

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.)	8,695	0	0
District's Reserve Standard Percentage Level:	3%	5%	5%

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

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

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

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

YES

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

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

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)	127,035,505.63	131,176,981.46	128,647,328.72
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	127,035,505.63	131,176,981.46	128,647,328.72
4. Reserve Standard Percentage Level	3%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,811,065.17	6,558,849.07	6,432,366.44
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,811,065.17	6,558,849.07	6,432,366.44

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,811,066.00	3,935,310.00	3,859,420.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	22,668,996.40	26,577,389.35	31,304,289.48
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)	(0.02)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	26,480,062.38	30,512,699.35	35,163,709.48
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	20.84%	23.26%	27.33%
District's Reserve Standard (Section 10B, Line 7):	3,811,065.17	6,558,849.07	6,432,366.44
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(11,192,089.95)			
Budget Year (2021-22)	(12,304,496.48)	1,112,406.53	9.9%	Met
1st Subsequent Year (2022-23)	(12,721,167.97)	416,671.49	3.4%	Met
2nd Subsequent Year (2023-24)	(12,974,719.44)	253,551.47	2.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	402,804.00			
Budget Year (2021-22)	403,000.00	196.00	0.0%	Met
1st Subsequent Year (2022-23)	403,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	403,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	1,673,154.00			
Budget Year (2021-22)	375,000.00	(1,298,154.00)	-77.6%	Not Met
1st Subsequent Year (2022-23)	375,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	375,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

1a. 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)

See accompanying budget narrative.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases	2	Fund 25 Developer Fees	5630	171,227
Certificates of Participation	3	General Fd & Developer Fees	743x	1,444,795
General Obligation Bonds	21	Fund 51 BIR / Ad Valorem prop taxes	743x	100,609,253
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				102,225,275

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	183,382	85,613	85,613	
Certificates of Participation	502,104	522,104	537,104	467,104
General Obligation Bonds	11,346,161	6,152,156	7,006,481	7,234,131
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	12,031,647	6,759,873	7,629,198	7,701,235
Has total annual payment increased over prior year (2020-21)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund Governmental Fund

3,128,775

4. OPEB Liabilities

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

19,838,125.00

3,128,775.00

16,709,350.00

Actuarial

Jul 01, 2020

Data must be entered.

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
d. Number of retirees receiving OPEB benefits

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1,101,869.36	1,224,322.00	1,350,365.00
920,838.00	1,082,173.00	1,208,216.00
34	27	20

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	436.2	465.2	458.0	458.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Contract with the Faculty Association expires June 30, 2021. Successor negotiations have commenced and are ongoing as of budget adoption.

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

521,914

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
	816,906	750,582

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	322.8	360.5	336.9	336.9

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.

No

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.

Contract with the Classified unit expires June 30, 2022. Re-opener negotiations have commenced and are on-going.

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

201,595

7. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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

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

Classified (Non-management) Prior Year Settlements

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

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
	269,673	179,496

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	36.0	46.0	46.0	46.0

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

67,094

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 15, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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42-69310-0000000

July 1 Budget
2020-21 Estimated Actuals
Technical Review Checks

Santa Maria Joint Union High

Santa Barbara 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

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			

40-0000-0-0000-0000-8625	0000	8625	52,730.00
--------------------------	------	------	-----------

Explanation: The District is still receiving funds from an RDA that are pursuant to Health & Safety Code section(s) 33401/33676 and are allocated exclusively for facilities. These funds are originally received into the District's general fund, but are then transferred to the District's Special Reserve Fund for Capital Outlay so that they become reserved for facility acquisition/improvement purposes. Per the validation tables provided by CDE for the SACS software, the combination of this resource code and fund should be valid so it's unclear why there is a warning message.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021 Financial Reporting Software - 2021.1.0
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42-69310-0000000

July 1 Budget
2021-22 Budget
Technical Review Checks

Santa Maria Joint Union High

Santa Barbara 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.