# ALUM ROCK

# UNION ELEMENTARY SCHOOL DISTRICT

## 2021-22 BUDGET
## 2020-21 ESTIMATED ACTUALS

Board Approval: June 24, 2021

Hilaria Bauer, Ph.D
Superintendent

# STATEMENT ON THE BUDGET

The 2021-22 Budget demonstrates how the Alum Rock Union Elementary School District's (ARUSD) Board of Trustees (Trustees) expects to spend its educational dollars during the 2021-22 school year. As ARUSD's policy makers, the Trustees have translated educational dollars to educational programs that will serve to enhance the learning opportunities for the children of ARUSD.

## BUDGET PRIORITIES

The budget is a policy statement. It is an evolving, comprehensive fiscal document that puts into action the school board's policies, priorities, and commitment to the district's students, employees and parents. In order for the district to meet its goals, a large part of its budget is committed to the salaries and benefits of employees – employees who are dedicated to delivering education to the district's students. The budget reflects long and short-term goals, achievable over a three year period. Due to limited resources, it is challenging for a district to accomplish everything desired by the community, the board, the superintendent, and the staff. This budget attempts to describe what can be accomplished projections over the next year, and the next several years based on the revenue and the expenditure reflected on Federal, State, and County assumptions as of the date the budget was prepared.

The budget constantly changes as goals evolve and as the environment changes. Demographics, state funding, politics and the economy all influence the budget process. The Superintendent and the Board of Trustees must monitor the changes and modify the budget accordingly.

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# ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

## ORGANIZATION

## FISCAL YEAR 2021-22

The Alum Rock Union Elementary School District was established in 1930 and is comprised of an area approximately eleven square miles located in Santa Clara County. The district is currently operating thirteen elementary, one K-6, two K-8, seven middle schools, and one K-8 locally funded charter school.

**Board of Trustees**

| Name | Office | Term Expires |
|---|---|---|
| Corina Herrera-Lorea | President | November 2024 |
| Andrés Quintero | Vice President | November 2022 |
| Ernesto Bejarano | Clerk | November 2022 |
| Linda Chavez | Member | November 2022 |
| Minh Pham | Member | November 2022 |

**Business Services**

Hilaria Bauer, Ph.D
Superintendent

## UNDERSTANDING SCHOOL BUDGETS

School budgets are sometimes daunting to read because they reflect a complex organization which performs many functions, funded by many sources, each of which has different provisions governing how their funds may or may not be used. This Budget report is a document which links the district's educational policies and goals with its strategies for achieving them. It calculates expected revenues and reflects district plans for using them during the fiscal year which began July 1, 2021 and ends June 30, 2022.

School districts use a system called "fund accounting". All revenues are placed in the General Fund or in one of the Special Purpose Funds which are either required or permitted by law. Most of the district's transactions flow through the General Fund. Most of the funds are spent for general purposes (Unrestricted programs). Expenditures from the funds must be made strictly according to their specified purpose. Much of the budget is regulated by law.

Each fund includes: A beginning balance (last year's ending balance), revenues, expenditures, and an ending balance. The ending balance in the General Fund is usually divided between a balance which is restricted for a special purpose and the remainder which can be used for any educational purposes. In all funds, revenues and expenditures are recorded line by line according to the purpose of the account.

In summary pages, the revenue and expense for funds are broken down into their major categories. Following the summary page, the reader will find several pages which detail the components of these categories, with some explanation.

Each fund also shows a Multi-Year Report of Income and Expense. This page reveals a financial history of the fund. This report tracks growth or decline of revenues and expenditures over time.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as restricted. An explanation of the Restricted programs is offered on page 6. Special Purpose Funds are explained on page 12.

All unusual terminology is explained in the glossary. Reviewing the glossary before approaching the financial pages will be helpful in understanding the relationships of program revenues and expenditures.

# General Operating Fund

**ALUMROCK UNION ELEMENTARY SCHOOL DISTRICT**
**GENERAL OPERATING FUND - UNRESTRICTED/RESTRICTED**
**MULTI-YEAR**
**PROJECTION OF INCOME AND EXPENSE**

| | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-22 Adopted Budget | 2022-23 Projected | 2023-24 Projected |
|---|---|---|---|---|---|
| **BEGINNING BALANCE** | 15,740,521 | 14,709,837 | 14,275,669 | 18,801,245 | 23,325,103 |
| **REVENUES** | | | | | |
| Local Control Funding Formula (LCFF) | 104,495,848 | 98,957,329 | 102,758,266 | 97,574,681 | 95,737,639 |
| Federal Revenue | 6,681,459 | 21,247,781 | 16,245,148 | 28,545,157 | 5,971,697 |
| Lottery Revenues | 1,383,261 | 1,301,000 | 1,281,101 | 1,218,326 | 1,156,068 |
| Other State Revenues | 13,571,401 | 22,708,385 | 10,658,279 | 10,552,214 | 10,436,725 |
| Other Local Revenues | 8,611,412 | 8,811,193 | 7,423,571 | 2,462,802 | 2,462,802 |
| **TOTAL REVENUES** | 134,743,381 | 153,025,688 | 138,366,365 | 140,353,180 | 115,764,931 |
| **EXPENDITURES** | | | | | |
| Certificated Salaries | 57,825,557 | 58,403,952 | 54,549,187 | 53,371,729 | 53,182,679 |
| Classified Salaries | 19,507,254 | 20,476,947 | 19,875,770 | 20,216,386 | 20,619,914 |
| Benefits | 36,943,058 | 36,365,839 | 38,151,242 | 40,955,812 | 40,717,277 |
| Books and Supplies | 2,892,030 | 17,767,382 | 3,575,546 | 3,600,281 | 3,865,653 |
| Services & Other Oper Exp | 16,758,588 | 19,886,985 | 17,109,848 | 12,615,732 | 12,241,076 |
| Capital Outlay | 2,502,945 | 242,022 | 240,400 | 240,400 | 240,400 |
| Other Outgo/Excess Cost | 590,504 | - | 80,000 | 80,000 | 80,000 |
| Debt Service | 666,022 | 666,022 | 666,022 | 666,022 | 666,022 |
| Direct Support/Indirect Cost | (361,895) | (349,292) | (407,227) | (407,227) | (407,227) |
| Other Adjustments | - | - | - | 4,490,187 | - |
| **TOTAL EXPENDITURES** | 137,324,063 | 153,459,857 | 133,840,788 | 135,829,322 | 131,205,794 |
| **OTHER FINANCING SOURCES/USES** | | | | | |
| Deferred Maintenance Transfer Out | (250,000) | - | - | - | - |
| Interfund Transfers In | 1,800,000 | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCES/USES** | 1,550,000 | - | - | - | - |
| **TOTAL EXPENDITURES & OTHER USES** | 135,774,063 | 153,459,857 | 133,840,788 | 135,829,322 | 131,205,794 |
| **INCREASE/(DECREASE)** | (1,030,682) | (434,169) | 4,525,577 | 4,523,858 | (15,440,863) |
| **NET BALANCE** | 14,709,839 | 14,275,668 | 18,801,246 | 23,325,103 | 7,884,240 |
| **COMPONENTS OF ENDING FUND BALANCE** | | | | | |
| **Non-Spendable** | | | | | |
| Revolving Cash | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| **Restricted** | | | | | |
| Routine Repair | - | - | - | - | - |
| Special Education | - | - | - | - | - |
| Other Restricted | - | - | - | - | - |
| **Assigned** | - | - | - | - | - |
| **Committed** | - | - | - | - | - |
| **Economic Uncertainties** | 4,119,722 | 4,603,796 | 4,015,224 | 4,074,880 | 3,936,174 |
| **TOTAL DESIGNATION** | **4,139,722** | **4,623,796** | **4,035,224** | **4,094,880** | **3,956,174** |
| **UNASSIGNED/UNAPPROPRIATED AMOUNT** | **10,570,117** | **9,651,872** | **14,766,022** | **19,230,223** | **3,928,066** |

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**
**F.T.E. SUMMARY**

**2021-22 Budget**

| | ROUTINE REPAIR | CATS | SPECIAL EDUC | TOTAL RESTR | UNRESTR | TOTAL RESTR/ UNRESTR | NUTRI ED | BONDS | SELF INS | FTE TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| **Certificated** | | | | | | | | | | |
| 1100 Teachers | - | 6.000 | 91.300 | 97.300 | 364.250 | 461.550 | - | - | - | 461.550 |
| 1200 Cert Pupil Support | - | - | 12.600 | 12.600 | 11.500 | 24.100 | - | - | - | 24.100 |
| 1300 Cert Supervisors | - | 3.250 | 1.000 | 4.250 | 34.750 | 39.000 | - | - | - | 39.000 |
| 1900 Other Certificated | - | 1.000 | 0.800 | 1.800 | 1.000 | 2.800 | - | - | - | 2.800 |
| **Total Certificated** | - | 10.250 | 105.700 | 115.950 | 411.500 | 527.450 | - | - | - | 527.450 |
| **Classified** | | | | | | | | | | |
| 2100 Instr Aides | - | 0.375 | 59.625 | 60.000 | 8.125 | 68.125 | - | - | - | 68.125 |
| 2200 Classified Support | 21.500 | - | 0.250 | 21.750 | 110.625 | 132.375 | 46.814 | - | - | 179.189 |
| 2300 Class Supervisors and Admin | 0.500 | 0.250 | - | 0.750 | 20.500 | 21.250 | 8.500 | - | - | 29.750 |
| 2400 Clerical and Office | 2.500 | 0.750 | 3.500 | 6.750 | 68.625 | 75.375 | 3.000 | 0.250 | 0.750 | 79.375 |
| 2900 Other Classified | - | - | - | - | 21.688 | 21.688 | - | - | - | 21.688 |
| **Total Classified** | 24.500 | 1.375 | 63.375 | 89.250 | 229.563 | 318.813 | 58.314 | 0.250 | 0.750 | 378.127 |
| **TOTAL FTE** | 24.500 | 11.625 | 169.075 | 205.200 | 641.063 | 846.263 | 58.314 | 0.250 | 0.750 | 905.577 |

**2020-21 Second Interim**

| | ROUTINE REPAIR | CATS | SPECIAL EDUC | TOTAL RESTR | UNRESTR | TOTAL RESTR/ UNRESTR | NUTRI ED | BONDS | SELF INS | FTE TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| **Certificated** | | | | | | | | | | |
| 1100 Teachers | - | 7.200 | 91.300 | 98.500 | 380.450 | 478.950 | - | - | - | 478.950 |
| 1200 Cert Pupil Support | - | - | 12.600 | 12.600 | 11.500 | 24.100 | - | - | - | 24.100 |
| 1300 Cert Supervisors | - | 3.250 | 1.000 | 4.250 | 35.750 | 40.000 | - | - | - | 40.000 |
| 1900 Other Certificated | - | - | 0.800 | 0.800 | 1.000 | 1.800 | - | - | - | 1.800 |
| **Total Certificated** | - | 10.450 | 105.700 | 116.150 | 428.700 | 544.850 | - | - | - | 544.850 |
| **Classified** | | | | | | | | | | |
| 2100 Instr Aides | - | 0.375 | 59.125 | 59.500 | 8.125 | 67.625 | - | - | - | 67.625 |
| 2200 Classified Support | 21.500 | - | 0.250 | 21.750 | 109.875 | 131.625 | 46.814 | - | - | 178.439 |
| 2300 Class Supervisors and Admin | 0.500 | 0.250 | - | 0.750 | 20.500 | 21.250 | 8.500 | - | - | 29.750 |
| 2400 Clerical and Office | 2.500 | 0.750 | 3.500 | 6.750 | 68.125 | 74.875 | 3.000 | 0.250 | 0.750 | 78.875 |
| 2900 Other Classified | - | - | - | - | 21.188 | 21.188 | - | - | - | 21.188 |
| **Total Classified** | 24.500 | 1.375 | 62.875 | 88.750 | 227.813 | 316.563 | 58.314 | 0.250 | 0.750 | 375.877 |
| **TOTAL FTE** | 24.500 | 11.825 | 168.575 | 204.900 | 656.513 | 861.413 | 58.314 | 0.250 | 0.750 | 920.727 |

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**
**F.T.E. SUMMARY**

**2022-23 Budget**

| | ROUTINE REPAIR | CATS | SPECIAL EDUC | TOTAL RESTR | UNRESTR | TOTAL RESTR/ UNRESTR | NUTRI ED | BONDS | SELF INS | FTE TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| **Certificated** | | | | | | | | | | |
| 1100 Teachers | - | 6.000 | 91.300 | 97.300 | 349.250 | 446.550 | - | - | - | 446.550 |
| 1200 Cert Pupil Support | - | - | 12.600 | 12.600 | 11.500 | 24.100 | - | - | - | 24.100 |
| 1300 Cert Supervisors | - | 3.250 | 1.000 | 4.250 | 34.750 | 39.000 | - | - | - | 39.000 |
| 1900 Other Certificated | - | 1.000 | 0.800 | 1.800 | 1.000 | 2.800 | - | - | - | 2.800 |
| **Total Certificated** | - | 10.250 | 105.700 | 115.950 | 396.500 | 512.450 | - | - | - | 512.450 |
| **Classified** | | | | | | | | | | |
| 2100 Instr Aides | - | 0.375 | 59.625 | 60.000 | 8.125 | 68.125 | - | - | - | 68.125 |
| 2200 Classified Support | 21.500 | - | 0.250 | 21.750 | 110.625 | 132.375 | 46.814 | - | - | 179.189 |
| 2300 Class Supervisors and Admin | 0.500 | 0.250 | - | 0.750 | 20.500 | 21.250 | 8.500 | - | - | 29.750 |
| 2400 Clerical and Office | 2.500 | 0.750 | 3.500 | 6.750 | 68.625 | 75.375 | 3.000 | 0.250 | 0.750 | 79.375 |
| 2900 Other Classified | - | - | - | - | 21.688 | 21.688 | - | - | - | 21.688 |
| **Total Classified** | 24.500 | 1.375 | 63.375 | 89.250 | 229.563 | 318.813 | 58.314 | 0.250 | 0.750 | 378.127 |
| **TOTAL FTE** | 24.500 | 11.625 | 169.075 | 205.200 | 626.063 | 831.263 | 58.314 | 0.250 | 0.750 | 890.577 |

**2023-24 Budget**

| | ROUTINE REPAIR | CATS | SPECIAL EDUC | TOTAL RESTR | UNRESTR | TOTAL RESTR/ UNRESTR | NUTRI ED | BONDS | SELF INS | FTE TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|
| **Certificated** | | | | | | | | | | |
| 1100 Teachers | - | 6.000 | 91.300 | 97.300 | 339.250 | 436.550 | - | - | - | 436.550 |
| 1200 Cert Pupil Support | - | - | 12.600 | 12.600 | 11.500 | 24.100 | - | - | - | 24.100 |
| 1300 Cert Supervisors | - | 3.250 | 1.000 | 4.250 | 34.750 | 39.000 | - | - | - | 39.000 |
| 1900 Other Certificated | - | 1.000 | 0.800 | 1.800 | 1.000 | 2.800 | - | - | - | 2.800 |
| **Total Certificated** | - | 10.250 | 105.700 | 115.950 | 386.500 | 502.450 | - | - | - | 502.450 |
| **Classified** | | | | | | | | | | |
| 2100 Instr Aides | - | 0.375 | 59.625 | 60.000 | 8.125 | 68.125 | - | - | - | 68.125 |
| 2200 Classified Support | 21.500 | - | 0.250 | 21.750 | 110.625 | 132.375 | 46.814 | - | - | 179.189 |
| 2300 Class Supervisors and Admin | 0.500 | 0.250 | - | 0.750 | 20.500 | 21.250 | 8.500 | - | - | 29.750 |
| 2400 Clerical and Office | 2.500 | 0.750 | 3.500 | 6.750 | 68.625 | 75.375 | 3.000 | 0.250 | 0.750 | 79.375 |
| 2900 Other Classified | - | - | - | - | 21.688 | 21.688 | - | - | - | 21.688 |
| **Total Classified** | 24.500 | 1.375 | 63.375 | 89.250 | 229.563 | 318.813 | 58.314 | 0.250 | 0.750 | 378.127 |
| **TOTAL FTE** | 24.500 | 11.625 | 169.075 | 205.200 | 616.063 | 821.263 | 58.314 | 0.250 | 0.750 | 880.577 |

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**

**GENERAL OPERATING FUND**

**BUDGET ASSUMPTIONS**

**2021-22 Budget Adoption**

Beginning fiscal year 2013-14, K-12 finance system is replaced with a new Local Control Funding Formula (LCFF). For school districts and charter schools, the LCFF creates a base, supplemental, and concentration grants in place of most previous existing K-12 revenues, including revenue limits and most state categorical programs. As such, Alum Rock Union Elementary School District will no longer have state revenues such as but not limited to Class Size Reduction (CSR), Economic Impact Aid (EIA), and Transportation.

| FACTOR | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---|---|---|---|---|---|
| LCFF COLA | 3.26% | 0.00% | 5.07% | 2.48% | 3.11% |
| Average LCFF Entitlement Per ADA | $ 11,117 | $ 11,055 | $ 11,468 | $ 11,700 | $ 12,035 |
| Funded Average Daily Attendance (Including Aptitud & COE) | 9,297.27 | 8,850.50 | 8,831.40 | 8,200.35 | 7,798.83 |
| LCFF Gap Funded Percentage | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| LCFF Funded Unduplicated Pupil % (rolling 3 year average) | 84.31% | 83.67% | 82.21% | 81.44% | 81.44% |
| CSR Class Size | 24:1 | 24:1 | 24:1 | 24:1 | 24:1 |
| | | | | | |
| Lottery Income Non - Prop 20 (unrestricted) | $149/ADA | $150/ADA% | $150/ADA% | $150/ADA | $150/ADA |
| Prop-20 (Restricted) | $48/ADA | $49/ADA | $49/ADA | $49/ADA | $49/ADA |
| Special Education State COLA (Deficit) | 3.26% | 5.07% | 2.48% | 3.11% | 3.54% |
| State Categorical Programs COLA (Deficit) | 3.26% | 5.31% | 2.48% | 3.11% | 3.54% |
| | | | | | |
| Interest Rate for 10-year Treasuries | 1.25% | 1.30% | 2.13% | 2.40% | 2.30% |
| California Consumer Price Index (CPI) | 2.34% | 2.14% | 3.84% | 2.40% | 2.23% |
| Indirect Cost Rate | 9.97% | 7.11% | 7.11% | 7.11% | 7.11% |
| CalSTRS Employer Rate | 17.10% | 16.15% | 16.92% | 19.10% | 19.10% |
| CalPERS Employer Rate | 19.72% | 20.70% | 22.91% | 26.10% | 27.10% |
| | | | | | |
| Parcel Tax Parcels (extended until June 30, 2022) | 21,529 | 21,529 | 21,529 | | |
| Parcel Tax rate | $ 203.06 | $ 205.05 | $ 208.27 | | |

| 2021-22 LCFF Entitlement Factors | | | |
|---|---|---|---|
| **Entitlement Factors per ADA** | **K-3** | **4-6** | **7-8** |
| 2020-21 Base Grant | $ 7,702 | $ 7,818 | $ 8,050 |
| COLA at 5.07% | $ 390 | $ 396 | $ 408 |
| 2021-22 Base Grants | $ 8,092 | $ 8,214 | $ 8,458 |
| Adjustment Percentage (CSR) | 10.4% | | |
| Adjustment Amount | $ 842 | | |
| 2020-21 Adjusted Grant Amount | $ 8,934 | $ 8,214 | $ 8,458 |

# GENERAL FUND

## Unrestricted Programs

**ALUMROCK UNION ELEMENTARY SCHOOL DISTRICT**
**GENERAL FUND - UNRESTRICTED**
**Multi-Year**
**Projection of Income and Expense**

| | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-22 Adopted Budget | 2022-23 Projected | 2023-24 Projected |
|---|---|---|---|---|---|
| **BEGINNING BALANCE** | 11,249,261 | 12,478,175 | 14,275,669 | 18,801,245 | 23,325,103 |
| **REVENUES** | | | | | |
| Local Control Funding Formula (LCFF) | 104,495,848 | 98,957,329 | 102,758,266 | 97,574,681 | 95,737,639 |
| Lottery Revenues | 1,383,261 | 1,301,000 | 1,281,101 | 1,218,326 | 1,156,068 |
| Other State Revenues | 1,687,016 | 305,098 | 292,699 | 291,961 | 278,731 |
| Parcel Tax Revenue | 4,302,394 | 4,370,369 | 4,438,983 | - | - |
| Other Local Revenues | 2,650,647 | 2,370,890 | 2,312,802 | 2,312,802 | 2,312,802 |
| **TOTAL REVENUES** | 114,519,166 | 107,304,686 | 111,083,851 | 101,397,770 | 99,485,240 |
| **EXPENDITURES** | | | | | |
| Certificated Salaries | 46,259,619 | 44,806,732 | 39,366,289 | 41,620,574 | 41,255,257 |
| Classified Salaries | 14,111,832 | 9,896,761 | 10,985,402 | 14,362,593 | 14,649,845 |
| Benefits | 23,360,445 | 20,350,794 | 21,516,653 | 25,202,637 | 24,792,193 |
| Books and Supplies | 1,297,172 | 2,120,907 | 2,402,598 | 1,502,598 | 1,502,598 |
| Services & Other Oper Exp | 9,388,555 | 8,804,938 | 10,569,600 | 9,719,600 | 9,219,600 |
| Capital Outlay | 206,417 | 242,022 | 240,400 | 240,400 | 240,400 |
| Other Outgo/Excess Cost | 50,000 | - | 50,000 | 50,000 | 50,000 |
| Debt Service | 666,022 | 666,022 | 666,022 | 666,022 | 666,022 |
| Direct Support/Indirect Cost | (3,034,373) | (3,508,021) | (3,104,785) | (3,123,948) | (2,447,166) |
| Other Adjustment | - | - | - | (17,960,747) | - |
| **TOTAL EXPENDITURES** | 92,305,689 | 83,380,155 | 82,692,179 | 72,279,729 | 89,928,749 |
| **OTHER FINANCING SOURCES/USES** | | | | | |
| Deferred Maintenance Transfer Out | (250,000) | - | - | - | - |
| Routine Repair & Mainenance Contribution | (4,119,722) | (4,031,238) | (4,031,238) | (4,031,238) | (4,031,238) |
| Special Ed Contribution | (18,414,841) | (18,095,799) | (19,834,858) | (20,562,945) | (20,966,116) |
| Interfund Transfers In | 1,800,000 | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCES/USES** | (20,984,563) | (22,127,037) | (23,866,096) | (24,594,183) | (24,997,354) |
| **TOTAL EXPENDITURES & OTHER USES** | 113,290,252 | 105,507,192 | 106,558,275 | 96,873,912 | 114,926,103 |
| **INCREASE/(DECREASE)** | 1,228,914 | 1,797,494 | 4,525,576 | 4,523,858 | (15,440,863) |
| **NET BALANCE** | 12,478,175 | 14,275,669 | 18,801,245 | 23,325,103 | 7,884,240 |
| **COMPONENTS OF ENDING FUND BALANCE** | | | | | |
| **Non-Spendable** | | | | | |
| Revolving Cash | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| **Assigned** | - | - | - | - | - |
| **Pre Paid** | | | | | |
| **Economic Uncertainties** | 4,119,722 | 4,603,796 | 4,015,224 | 4,074,880 | 3,936,174 |
| **TOTAL DESIGNATION** | **4,139,722** | **4,623,796** | **4,035,224** | **4,094,880** | **3,956,174** |
| **UNASSIGNED/UNAPPROPRIATED AMOUNT** | **8,338,453** | **9,651,873** | **14,766,021** | **19,230,223** | **3,928,066** |

Note: STRS on Behalf is reflected in Restricted MY

# GENERAL FUND

## Restricted Programs

# Alum Rock Union Elementary School District

## K-8 GENERAL FUND SUMMARY
## RESTRICTED PROGRAMS

## 2020-21 Estimated Actuals & 2021-22 Adopted Budget

## COMMENTS

Restricted programs or activities within the General Fund must be identified, accounted for, and reported separately. This requirement means that General Fund activities will be divided into restricted and unrestricted segments.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as *restricted*.

Multi-year reports have been prepared for Routine Repair, Categoricals and Special Education.

**ALUMROCK UNION ELEMENTARY SCHOOL DISTRICT**
**GENERAL FUND - RESTRICTED**
**Multi-Year**
**Projection of Income and Expense**

| | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-22 Adopted Budget | 2022-23 Projected | 2023-24 Projected |
|---|---|---|---|---|---|
| **BEGINNING BALANCE** | 4,491,260 | 2,231,662 | - | - | - |
| **REVENUES** | | | | | |
| Federal Revenues | 6,681,459 | 21,247,781 | 16,245,148 | 28,545,157 | 5,971,697 |
| Other State Revenues | 11,884,385 | 22,403,287 | 10,365,580 | 10,260,253 | 10,157,994 |
| Other Local Revenues | 1,658,371 | 2,069,934 | 671,786 | 150,000 | 150,000 |
| **TOTAL REVENUES** | 20,224,215 | 45,721,002 | 27,282,514 | 38,955,410 | 16,279,691 |
| **EXPENDITURES** | | | | | |
| Certificated Salaries | 11,565,938 | 13,597,220 | 15,182,898 | 11,751,155 | 11,927,422 |
| Classified Salaries | 5,395,422 | 10,580,186 | 8,890,368 | 5,853,793 | 5,970,069 |
| Benefits | 13,582,613 | 16,015,045 | 16,634,589 | 15,753,175 | 15,925,084 |
| Books and Supplies | 1,594,858 | 15,646,475 | 1,172,948 | 2,097,683 | 2,363,055 |
| Services & Other Oper Exp | 7,370,033 | 11,082,047 | 6,540,248 | 2,896,132 | 3,021,476 |
| Capital Outlay | 2,296,528 | - | - | - | - |
| Other Outgo/Excess Cost | 540,504 | - | 30,000 | 30,000 | 30,000 |
| Debt Service | | | | | |
| Direct Support/Indirect Cost | 2,672,478 | 3,158,729 | 2,697,558 | 2,716,721 | 2,039,939 |
| Other Adjustments | - | - | - | 22,450,934 | - |
| **TOTAL EXPENDITURES** | 45,018,374 | 70,079,702 | 51,148,609 | 63,549,593 | 41,277,045 |
| **OTHER FINANCING SOURCES/USES** | | | | | |
| Contribution to Restricted | - | - | - | - | - |
| Routine Repair & Mainenance Contribution | 4,119,722 | 4,031,238 | 4,031,238 | 4,031,238 | 4,031,238 |
| Special Ed Contribution | 18,414,841 | 18,095,799 | 19,834,858 | 20,562,945 | 20,966,116 |
| **TOTAL OTHER FINANCING SOURCES/USES** | 22,534,563 | 22,127,037 | 23,866,095 | 24,594,183 | 24,997,354 |
| **TOTAL EXPENDITURES & OTHER USES** | 67,552,937 | 92,206,739 | 75,014,704 | 88,143,776 | 66,274,399 |
| **INCREASE/(DECREASE)** | (2,259,596) | (2,231,663) | - | - | - |
| **OTHER RESTATEMENT** | - | - | - | - | - |
| **NET BALANCE** | **2,231,662** | **-** | **-** | **-** | **-** |
| **COMPONENTS OF ENDING FUND BALANCE** | | | | | |
| **Restricted** | | | | | |
| Special Education | | | | | |
| Routine Repair | | | | | |
| Other Restricted | | | | | |
| **TOTAL DESIGNATION** | **-** | **-** | **-** | **-** | **-** |

**Alum Rock Union Elementary School District**
**Fund 05 - Routine Repair & Maintenance**
**Multi Year**
**Projection of Income and Expense**

In accordance with the provision of the state of California Education Code Section 17070.75, districts are required to establish a restricted account within the district's general fund for the exclusive purpose of providing funding for annual ongoing maintenance and routine repair ensure the State School Building projects are at all times kept in good repair and working order.

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---|---|---|---|---|---|
| | Actuals | Estimated Actuals | Adopted Budget | Projected | Projected |
| **BEGINNING BALANCE** | 10,243 | 497,072 | - | - | - |
| **REVENUES** | | | | | |
| Other Local Revenues | **0** | **0** | **0** | **0** | **0** |
| **TOTAL REVENUES** | 0 | 0 | 0 | 0 | 0 |
| **OTHER FINANCING SOURCES/USES** | | | | | |
| Transfers In - Fm General Fund | 4,119,722 | 4,031,238 | 4,031,238 | 4,031,238 | 4,031,238 |
| **TOTAL OTHER FINANCING SOURCES/USES** | 4,119,722 | 4,031,238 | 4,031,238 | 4,031,238 | 4,031,238 |
| **TOTAL BEGINNING BALANCE** & OTHER FINANCING SOURCES/USES | 4,129,965 | 4,528,310 | 4,031,238.00 | 4,031,238 | 4,031,238 |
| **EXPENDITURES** | | | | | |
| Classified Salaries | 1,626,330 | 1,784,545 | 1,770,374 | 1,748,882 | 1,783,060 |
| Benefits | 799,792 | 911,022 | 987,389 | 1,051,330 | 1,068,301 |
| Books and Supplies | 250,372 | 430,610 | 304,556 | 299,480 | 299,480 |
| Services & Other Oper Exp | 627,037 | 1,052,388 | 701,323 | 663,951 | 612,802 |
| Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| Direct Support/Indirect Cost | 329,362 | 349,746 | 267,595 | 267,595 | 267,595 |
| **TOTAL EXPENDITURES** | 3,632,893 | 4,528,311 | 4,031,238 | 4,031,238 | 4,031,238 |
| **ENDING BALANCE** | 497,072 | 0 | 0 | 0 | 0 |

**Alum Rock Union Elementary School District**
**Categorical - Fund 06**
**Multi-Year**
**Projection of Income and Expense**

| | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-22 Adopted Budget | 2022-23 Projected | 2023-24 Projected |
|---|---|---|---|---|---|
| **BEGINNING BALANCE** | 4,457,458 | 1,734,590 | - | - | - |
| **REVENUES** | | | | | |
| Federal Revenues | 4,703,796 | 18,191,691 | 14,357,645 | 26,657,654 | 4,084,194 |
| State Revenues | 4,131,265 | 15,934,180 | 3,616,224 | 3,510,897 | 3,408,638 |
| Other Local Revenues | 995,373 | 1,475,326 | 671,786 | 150,000 | 150,000 |
| **TOTAL REVENUES** | 9,830,434 | 35,601,197 | 18,645,655 | 30,318,551 | 7,642,832 |
| **OTHER FINANCING SOURCES/USES** | | | | | |
| Transfers In - Fm General Fund | - | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCES/USES** | - | - | - | - | - |
| **TOTAL BEGINNING BALANCE** & OTHER FINANCING SOURCES/USES | 14,287,892 | 37,335,787 | 18,645,655 | 30,318,551 | 7,642,832 |
| **EXPENDITURES** | | | | | |
| Certificated Salaries | 1,648,392 | 2,936,315 | 4,966,524 | 1,381,535 | 1,402,258 |
| Classified Salaries | 549,350 | 5,476,108 | 3,766,458 | 684,304 | 697,990 |
| Benefits | 559,586 | 3,997,315 | 3,614,836 | 2,239,284 | 2,272,746 |
| Books and Supplies | 1,311,993 | 15,130,248 | 751,325 | 1,678,326 | 1,941,025 |
| Services & Other Oper Exp | 5,741,596 | 8,639,410 | 4,580,992 | 944,058 | 1,091,826 |
| Building Improvement/Equipment | 2,296,528 | - | - | - | - |
| Direct Support/Indirect Cost | 445,857 | 1,156,391 | 965,520 | 940,110 | 236,987 |
| Other Adjustment | - | - | - | 22,450,934 | - |
| Transfers to Other Funds | - | - | - | - | - |
| **TOTAL EXPENDITURES** | 12,553,302 | 37,335,787 | 18,645,655 | 30,318,551 | 7,642,832 |
| **ENDING BALANCE** | 1,734,590 | - | - | - | - |
| **COMPONENTS OF ENDING FUND BALANCE** | | | | | |
| Educator Effectiveness | - | | | | |
| Title III | - | | | | |
| Lottery | 931,487 | | | | |
| Prop 39 | - | | | | |
| Medi-Cal Billing | - | | | | |
| CRF - Supplemental Concentration Grant | (450,201) | | | | |
| Classified School Employees PD | 63,375 | | | | |
| Low-Performing Students | 171,829 | | | | |
| SB 117 Covid-19 LEA Response | 86,619 | | | | |
| Other Local & Local Donations | 552,095 | | | | |
| Mathson Fire | 379,386 | | | | |
| **TOTAL DESIGNATION** | 1,734,590 | - | - | - | - |
| **UNASSIGNED/UNAPPROPRIATED AMOUNT** | - | - | - | - | - |

**Alum Rock Union Elementary School District**
**SPECIAL EDUCATION - FUND 08**
**Multi-Year**
**Projection of Income and Expense**

| | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-22 Adopted Budget | 2022-23 Projected | 2023-24 Projected |
|---|---|---|---|---|---|
| **BEGINNING BALANCE** | 23,557 | - | - | - | - |
| **REVENUES** | | | | | |
| Federal Revenues | 1,977,663 | 3,056,090 | 1,887,503 | 1,887,503 | 1,887,503 |
| Other State Revenues | 551,952 | 597,118 | 597,118 | 597,118 | 597,118 |
| Other Local Revenues | 366,460 | 64,195 | - | - | - |
| **TOTAL REVENUES** | 2,896,075 | 3,717,403 | 2,484,621 | 2,484,621 | 2,484,621 |
| **OTHER FINANCING SOURCES/USES** | | | | | |
| Transfers In - Transfer of Apportionment | 296,538 | 530,413 | - | - | - |
| Transfers In - Fm General Fund | 18,414,841 | 18,095,799 | 19,834,858 | 20,562,945 | 20,966,116 |
| **TOTAL OTHER FINANCING SOURCES/USES** | 18,711,379 | 18,626,212 | 19,834,858 | 20,562,945 | 20,966,116 |
| **TOTAL BEGINNING BALANCE** & OTHER FINANCING SOURCES/USES | 21,631,011 | 22,343,615 | 22,319,479 | 23,047,566 | 23,450,737 |
| **EXPENDITURES** | | | | | |
| Certificated Salaries | 9,917,546 | 10,660,905 | 10,216,374 | 10,369,620 | 10,525,164 |
| Classified Salaries | 3,219,742 | 3,319,533 | 3,353,536 | 3,420,607 | 3,489,019 |
| Benefits | 5,022,067 | 5,234,719 | 5,880,126 | 6,310,323 | 6,431,799 |
| Books and Supplies | 32,493 | 85,617 | 117,067 | 119,877 | 122,550 |
| Services & Other Oper Exp | 1,001,400 | 1,390,249 | 1,257,933 | 1,288,123 | 1,316,848 |
| Building Improvement/Equipment | - | - | - | - | - |
| Other Outgo/Excess cost | 540,504 | - | 30,000 | 30,000 | 30,000 |
| Direct Support/Indirect Cost | 1,897,259 | 1,652,592 | 1,464,443 | 1,509,016 | 1,535,357 |
| Transfers to Other Funds | - | - | - | - | - |
| **TOTAL EXPENDITURES** | 21,631,011 | 22,343,615 | 22,319,479 | 23,047,566 | 23,450,737 |
| **OTHER RESTATEMENTS** | | | | | |
| **ENDING BALANCE** | - | - | - | - | - |
| **COMPONENTS OF ENDING FUND BALANCE** | | | | | |
| State Mental Health | | | | | |
| **TOTAL DESIGNATION** | - | - | - | - | - |
| **UNASSIGNED/UNAPPROPRIATED AMOUNT** | - | - | - | - | - |

# SPECIAL PURPOSE FUNDS

# FUND ACCOUNTING

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that compromise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

**Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains two special revenue funds:

1. Child Development Fund is used to account for revenues received through the California State Pre-School Program to offer a comprehensive licensed pre-school program.

2. Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeterias.

3. Deferred Maintenance Fund is used for the purpose of major repair or replacement of District property.

**Capital Project Funds** are used to account for the acquisition and/or construction of all major governmental general fixed assets. The District maintains the following capital project funds:

1. Capital Facilities Fund is used to account separately for money received from fees levied on developers or other agencies as a condition of approving a development.

2. County School Facilities Fund is established pursuant to Education Code section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.

3. Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code section 42840).

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

1. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with option-to-purchase of real property (*Education Code* Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003).

**Self-Insurance Fund** exists to separate monies received for self-insurance activities, health & welfare and workers' compensation, from other operating funds and are lawfully restricted for insurance purposes (*Education Code* Section 17566 and *Government Code* Section 53205). The Self-Insurance Fund is a sub-fund of the General Fund.

**Debt Service Funds** are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The District maintains two debt service funds that are managed by the Santa Clara County Controller's Office:

1. Bond Interest and Redemption Fund are used for the repayment of bonds issued for the LEA.

2. Tax Override Fund is used for the repayment of voted indebtedness tax levies (other than BIRF repayments) to be financed for the ad valorem tax levies.

# SPECIAL REVENUE FUNDS

## Child Development Fund

## Cafeteria Fund

## Deferred Maintenance Fund

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**
**FUND 12 - CHILD DEVELOPMENT**
**MULTI-YEAR**
**PROJECTIONS OF INCOME AND EXPENSE**

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---|---|---|---|---|---|
| | Actuals | Estimated Actuals | Adopted Budget | Projected | Projected |
| **BEGINNING BALANCE** | - | - | - | - | - |
| **REVENUES** | | | | | |
| Federal Revenues | - | 8,269 | - | - | - |
| State Revenues | 358,432 | 585,488 | 585,488 | 585,488 | 585,488 |
| Local Revenues | - | - | - | - | - |
| Transfers In | - | - | - | - | - |
| **TOTAL REVENUES** | 358,432 | 593,757 | 585,488 | 585,488 | 585,488 |
| **OTHER FINANCING SOURCES/USES** | | | | | |
| Transfers In | - | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCES/USES** | | | | | |
| **TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES** | 358,432 | 593,757 | 585,488 | 585,488 | 585,488 |
| **EXPENDITURES** | | | | | |
| Certificated Salaries | - | - | - | - | - |
| Classified Salaries | - | - | - | - | - |
| Benefits | - | - | - | - | - |
| Books and Supplies | 19,023 | 48,348 | 48,348 | 48,348 | 48,348 |
| Services & Other Oper Exp | 332,396 | 541,225 | 532,956 | 532,956 | 532,956 |
| Capital Outlay | - | - | - | - | - |
| Other Outgo | 7,013 | 4,184 | 4,184 | 4,184 | 4,184 |
| Direct Support/Indirect Cost | - | - | - | - | - |
| **TOTAL EXPENDITURES** | 358,432 | 593,757 | 585,488 | 585,488 | 585,488 |
| **ENDING FUND BALANCE** | - | - | - | - | - |

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**
**CAFETERIA - FUND 130**
**MULTI-YEAR**
**PROJECTIONS OF INCOME AND EXPENSE**

The Cafeteria Fund, designated as Fund 13, is for the purpose of providing food services in the District. Resources provided by the State and Federal Assistance and monies collected from lunch programs. The funds may be expended for Cafeteria related purposes.

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---|---|---|---|---|---|
| | Actuals | Estimated Actuals | Adopted Budget | Projected | Projected |
| **BEGINNING FUND BALANCE** | **2,357,540** | **1,839,116** | **3,617,209** | **1,937,713** | **250,554** |
| **REVENUES** | | | | | |
| 8220 Federal Revenue | 5,825,954 | 8,509,953 | 5,749,558 | 5,043,374 | 5,043,374 |
| 8520 State Revenue | 875,869 | 496,894 | 338,779 | 250,705 | 250,705 |
| 8590 All Other State Revenues (Pers on Behalf) | 0 | 0 | 0 | 0 | 0 |
| 8660 Interest | 16,568 | 10,000 | 10,000 | 10,000 | 10,000 |
| 86xx Local Revenue | 73,444 | 13,497 | 0 | 0 | 0 |
| | **6,791,835** | **9,030,344** | **6,098,337** | **5,304,079** | **5,304,079** |
| **OTHER FINANCING SOURCES** | | | | | |
| 8916 Trnsfr In - From General Fund (Meals for Needy) | 0 | 0 | 0 | 0 | 0 |
| 8916 Trnsfr In - From General Fund | 0 | 0 | 0 | 0 | 0 |
| 8919 Other Auth Interfund Trans In | 0 | 0 | 0 | 0 | 0 |
| | **0** | **0** | **0** | **0** | **0** |
| **TOTAL REVENUE** | **6,791,835** | **9,030,344** | **6,098,337** | **5,304,079** | **5,304,079** |
| **TOTAL BEGINNING FUND BALANCE, REVENUES & OTHER FINANCING SOURCES** | **9,149,375** | **10,869,461** | **9,715,546** | **7,241,792** | **5,554,633** |
| **EXPENDITURES** | | | | | |
| 2000 Classified Salaries | 2,643,380 | 2,568,412 | 2,823,289 | 2,877,554 | 2,932,905 |
| 3000 Benefits | 1,680,104 | 1,531,342 | 1,971,334 | 2,117,433 | 2,187,932 |
| 4000 Books and Supplies | 2,546,255 | 2,693,889 | 2,465,000 | 3,415,000 | 3,415,000 |
| 5000 Services & Other Oper Exp | 61,555 | 94,215 | 95,169 | 95,169 | 95,169 |
| 6000 Capital Outlay | 24,083 | 20,000 | 20,000 | 20,000 | 20,000 |
| 7000 Direct Support/Indirect Cost | 354,882 | 344,393 | 403,043 | 466,083 | 472,979 |
| Other Adjustment | 0 | 0 | 0 | (2,000,000) | (3,800,000) |
| **TOTAL EXPENDITURES** | **7,310,259** | **7,252,251** | **7,777,833** | **6,991,238** | **5,323,985** |
| **ENDING NET FUND BALANCE** | **1,839,116** | **3,617,209** | **1,937,713** | **250,554** | **230,648** |
| **COMPONENTS OF ENDING FUND BALANCE** | | | | | |
| Revolving Cash | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Stores Inventory | 176,645 | 200,000 | 200,000 | 200,000 | 200,000 |
| Designated for Equipment Replacement | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 |
| Committed | 1,636,471 | 3,391,209 | 1,711,713 | 24,554 | 4,648 |
| **TOTAL DESIGNATIONS** | **1,839,116** | **3,617,209** | **1,937,713** | **250,554** | **230,648** |
| **NET REVENUE vs EXPENDITURES** | (518,424) | 1,778,093 | (1,679,496) | (3,687,159) | (3,819,906) |

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**
**FUND 14 - DEFERRED MAINTENANCE**
**MULTI-YEAR**
**PROJECTIONS OF INCOME AND EXPENSE**

The Deferred Maintenance Program (DMP) was subsumed in fiscal year 2013-14 with the implementation of LCFF. District Fund 14, DMP, is a special revenue fund. Per GAAP, a substantial portion of the fund's inflows must be restricted or committed revenue sources. Although there is no longer restricted revenue to record in the fund, Districts may continue to use this fund for DMP purposes.

| | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-22 Adopted Budget | 2022-23 Projected | 2023-24 Projected |
|---|---|---|---|---|---|
| **BEGINNING BALANCE** | 488,200 | 717,247 | 0 | 0 | 0 |
| **REVENUES** | | | | | |
| Federal Revenues | - | - | - | - | - |
| State Revenues | - | - | - | - | - |
| Transfers In - Fm General Fund | 250,000 | - | - | - | - |
| Local Revenues | 8,568 | - | - | - | - |
| **TOTAL REVENUES** | 258,568 | - | - | - | - |
| **OTHER FINANCING SOURCES/USES** | | | | | |
| Transfers In - Fm Routine Repair | | | | | |
| Transfers In - Fm Measure G - | - | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCES/USES** | - | - | - | - | - |
| **TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES** | 746,768 | 717,247 | 0 | 0 | 0 |
| **EXPENDITURES** | | | | | |
| Classified Salaries | - | - | - | - | - |
| Benefits | - | - | - | - | - |
| Books and Supplies | 29,521 | 141,764 | - | - | - |
| Services & Other Oper Exp | - | 575,483 | - | - | - |
| Capital Outlay | - | - | - | - | - |
| **TOTAL EXPENDITURES** | 29,521 | 717,247 | - | - | - |
| **ENDING BALANCE** | 717,247 | 0 | 0 | 0 | 0 |

# CAPITAL PROJECT FUNDS

GO Bond-Measure G&J Funds

Capital Facilities Fund

County School Facility Fund

Special Reserve Fund

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**
**FUND 21 - BUILDING FUND**
**MULTI-YEAR**
**PROJECTIONS OF INCOME AND EXPENSE**

This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenues from rentals and leases of real property specifically authorized for deposit into the fund by the Governing Board (Education code Section 41003.)

| | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-22 Adopted Budget | 2022-23 Projected | 2023-24 Projected |
|---|---|---|---|---|---|
| **BEGINNING BALANCE** | 8,076,851 | 7,997,137 | 6,346,569 | 5,150,009 | 2,810,912 |
| **REVENUES** | | | | | |
| Proceeds from the Sale of Bonds | - | - | - | - | - |
| All Other Financing Source | - | - | - | - | - |
| State Revenue (PERS) | - | - | - | - | - |
| Other Local Revenue ** | - | - | - | - | - |
| Interest | 105,670 | 50,000 | 25,000 | 25,000 | 25,000 |
| **TOTAL REVENUES** | 105,670 | 50,000 | 25,000 | 25,000 | 25,000 |
| **OTHER FINANCING SOURCES/USES** | | | | | |
| Transfers Out | - | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCES/USES** | | | | | |
| **TOTAL BEGINNING BALANCE & REVENUES & OTHER FINANCING SOURCES/USES** | 8,182,520 | 8,047,137 | 6,371,569 | 5,175,009 | 2,835,912 |
| **EXPENDITURES** | | | | | |
| Classified Salaries | 45,842 | 21,497 | 20,546 | 20,957 | 21,376 |
| Benefits | 24,791 | 12,315 | 13,136 | 14,008 | 14,442 |
| Books and Supplies | - | 500 | - | - | - |
| Services & Other Oper Exp | 114,750 | 303,000 | 288,000 | - | - |
| Capital Outlay | - | 1,363,256 | 899,878 | - | - |
| Other Outgo | - | - | - | 2,329,132 | - |
| Direct Support/Indirect Cost | | | | | |
| **TOTAL EXPENDITURES** | 185,384 | 1,700,568 | 1,221,560 | 2,364,097 | 35,817 |
| **ENDING BALANCE*** | 7,997,137 | 6,346,569 | 5,150,009 | 2,810,912 | 2,800,095 |

*Note: Ending balance reserved to pay debt for the Qualified School Construction Bond (QSCB). The QSCB funds were approved for the use of new building at San Antonio Elementary cSchool. QCSB funds is a U.S. debt instrument created by Section 1521 American Recovery and Reinvestment Act of 2009. Section 54F of the Internal Revenue code covers QSCBs. QCSBs allow schools to borrow at a nominal zero percent for the rehabilitation, repair, and equipping of schools. QSCB lender receives a Federal Tax credit in lieu of receiving an interest payment.

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**
**FUND 25 - CAPITAL FACILITIES**
**MULTI-YEAR**
**PROJECTIONS OF INCOME AND EXPENSE**

The Capital Facilities Fund is used primarily to account separately for fees collected from developers, agencies, and individuals as a condition for being granted a building permit. The Governing Board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities. The District charges $2.24 per square foot for residential and $0.32 per square foot for commercial/industrial construction.

| | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-22 Adopted Budget | 2022-23 Projected | 2023-24 Projected |
|---|---|---|---|---|---|
| **BEGINNING BALANCE** | 3,363,910 | 1,760,720 | 1,814,958 | 74,999 | 674,999 |
| **REVENUES** | | | | | |
| Federal Revenues | - | - | - | - | - |
| State Revenues | - | - | - | - | - |
| Local Revenues | 272,954 | 600,000 | 600,000 | 600,000 | 600,000 |
| **TOTAL REVENUES** | 272,954 | 600,000 | 600,000 | 600,000 | 600,000 |
| **TOTAL BEGINNING BALANCE & REVENUES** | 3,636,864 | 2,360,720 | 2,414,958 | 674,999 | 1,274,999 |
| **EXPENDITURES** | | | | | |
| Classified Salaries | - | - | - | - | - |
| Benefits | - | - | - | - | - |
| Books and Supplies | - | - | - | - | - |
| Services & Other Oper Exp | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Other Outgo | 1,876,144 | 545,762 | 2,339,959 | - | - |
| Direct Support/Indirect Cost | - | - | - | - | - |
| **TOTAL EXPENDITURES** | 1,876,144 | 545,762 | 2,339,959 | 0 | 0 |
| **ENDING BALANCE** | 1,760,720 | 1,814,958 | 74,999 | 674,999 | 1,274,999 |

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**
**FUND 35 - COUNTY SCHOOL FACILITY**
**MULTI-YEAR**
**PROJECTIONS OF INCOME AND EXPENSE**

This fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).

| | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-22 Adopted Budget | 2022-23 Projected | 2023-24 Projected |
|---|---|---|---|---|---|
| **BEGINNING BALANCE** | 576,247 | 136,299 | - | - | - |
| **REVENUES** | | | | | |
| Other State Revenues | - | - | - | - | - |
| Other Local Revenues | 8,502 | 949 | - | - | - |
| Transfers In | - | 1,800,000 | - | - | - |
| **TOTAL REVENUES** | 8,502 | 1,800,949 | - | - | - |
| **OTHER FINANCING SOURCES/USES** | | | | | |
| Transfers Out | - | - | - | - | - |
| **TOTAL OTHER FINANCING SOURCES/USES** | - | - | - | - | - |
| **TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES** | 584,749 | 1,937,249 | - | - | - |
| **EXPENDITURES** | | | | | |
| Classified Salaries | - | - | - | - | - |
| Benefits | - | - | - | - | - |
| Books and Supplies | - | - | - | - | - |
| Services & Other Oper Exp | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Other Outgo | 448,450 | 1,937,249 | - | - | - |
| Direct Support/Indirect Cost | - | - | - | - | - |
| **TOTAL EXPENDITURES** | 448,450 | 1,937,249 | - | - | - |
| **ENDING NET FUND BALANCE *** | 136,299 | - | - | - | - |

**ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT**
**FUND 40 - SPECIAL RESERVE**
**MULTI-YEAR**
**PROJECTIONS OF INCOME AND EXPENSE**

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 21, 25, 30, and 35. Other authorized revenues that may be transferred to this fund are proceeds from the sale of real property. What is reflected in this fund is the remaining fund balance from the sale of the Conniff property in 1983.

| | 2019-20 Actuals | 2020-2021 Estimated Actuals | 2021-2022 Adopted Budget | 2022-2023 Projected | 2023-2024 Projected |
|---|---|---|---|---|---|
| **BEGINNING BALANCE** | 135,434 | 138,094 | 0 | 0 | 0 |
| **REVENUES** | | | | | |
| Federal Revenues | | | | | |
| State Revenues | - | - | - | - | - |
| Local Revenues | 2,661 | - | - | - | - |
| **TOTAL REVENUES** | 2,661 | - | - | - | - |
| **OTHER FINANCING SOURCES/USES** | | | | | |
| Transfers In | - | - | - | - | - |
| **TOTAL OTHER FIANCING SOURCES/USES** | - | - | - | - | - |
| **TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES** | 138,094 | 138,094 | 0 | 0 | 0 |
| **EXPENDITURES** | | | | | |
| Classified Salaries | - | - | - | - | - |
| Benefits | - | - | - | - | - |
| Books and Supplies | - | - | - | - | - |
| Services & Other Oper Exp | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Other Outgo | - | 138,094 | - | - | - |
| Direct Support/Indirect Cost | | | | | |
| **TOTAL EXPENDITURES** | - | 138,094 | - | - | - |
| **ENDING BALANCE** | 138,094 | 0 | 0 | 0 | 0 |

# SELF-INSURANCE FUND

## ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
## FUND 67 - SELF-INSURED FUND
## MULTI-YEAR
## PROJECTIONS OF INCOME AND EXPENSE

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursment basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566 ). Our Fund 67 includes both self-insured and fully insured insurance programs.

| | 2019-20 Actuals | 2020-21 Estimated Actuals | 2021-22 Adopted Budget | 2022-23 Projected | 2023-24 Projected |
|---|---|---|---|---|---|
| **BEGINNING BALANCE** | 4,470,259 | 3,445,490 | 1,641,855 | 1,641,855 | 1,375,778 |
| Beginning Balance Adjustment | | | | | |
| **REVENUES** | | | | | |
| Federal Revenues | | | | | |
| State Revenues | - | - | - | - | - |
| Local Revenues | 19,391,254 | 19,122,962 | 18,877,987 | 19,066,767 | 19,257,434 |
| Transfers In | - | - | - | - | - |
| **TOTAL REVENUES** | 19,391,254 | 19,122,962 | 18,877,987 | 19,066,767 | 19,257,434 |
| **OTHER FINANCING SOURCES/USES** | | | | | |
| Transfers In | | | | | |
| **TOTAL OTHER FINANCING SOURCES/USES** | | | | | |
| **TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES** | 23,861,514 | 22,568,452 | 20,519,842 | 20,708,622 | 20,633,212 |
| **EXPENDITURES** | | | | | |
| Classified Salaries | 70,785 | 73,243 | 73,823 | 75,299 | 76,805 |
| Benefits | 36,645 | 38,074 | 41,307 | 44,380 | 45,878 |
| Books and Supplies | 2,166 | 6,500 | 6,500 | 6,656 | 6,816 |
| Services & Other Oper Exp | 18,506,429 | 19,008,779 | 18,756,357 | 19,206,509 | 19,667,466 |
| Capital Outlay | - | - | - | - | - |
| Other Outgo | 1,800,000 | 1,800,000 | - | - | - |
| Direct Support/Indirect Cost | | | | | |
| **TOTAL EXPENDITURES** | 20,416,024 | 20,926,596 | 18,877,987 | 19,332,845 | 19,796,965 |
| **ENDING FUND BALANCE** | 3,445,490 | 1,641,855 | 1,641,855 | 1,375,778 | 836,247 |

# APPENDICES

# LCFF Acronyms

- ADA Average Daily Attendance
- BASC Business and Administration Steering Committee
- BGS Base Grade Span
- BOE Board of Education (LEAs)
- CDE California Department of Education
- COE County Office of Education
- CY Current Year
- DOF Department of Finance
- EC Education Code
- EL English Learners
- ERT Economic Recovery Target
- FRPM Free and Reduced Priced Meals
- FY Foster Youth
- GSA Grad Span Adjustment
- LAO Legislative Analyst's Office
- LEA Local Educational Agency (Districts, Charters, & COEs)
- LCAP Local Control Accountability Plan
- LCFF Local Control Funding Formula
- LI Low Income
- MPP Minimum Proportionality Percentage
- NSLP National School Lunch Program
- NSS Necessary Small School
- PY Prior Year
- RL Revenue Limit
- SACS Standardized Account Code Structure
- SBE State Board of Education
- SDC Special Day Class
- SED Socioeconomically Disadvantaged
- TIIBG Targeted Instructional Improvement Block Grant

# Glossary of Common School Finance Terms

**ADA** Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences but, effective 1998-99, excused absences no longer count towards ADA. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year.

**AB 1200** Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing significant administrative hurdles an obligations for agency budgets and fiscal practices. See especially Education Code Sections 1240 et seq. and 42131 et seq.

**Accrual Basis Accounting** An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

**Ad valorem Taxes** Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

**Apportionment** State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); (2) the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and, (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

**Appropriation Bill** A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner and purpose for the expenditure items.

**Appropriation For Contingencies** That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

**Assessed Valuation (also, Assessed Value)** The total value of property for taxation purposes within a school agency, as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed value of properties in California are adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

**Attendance Reports** Each school agency reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on a school agency's P-2 ADA, except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the Spring, a district may request the use of annual ADA in lieu of P-2 ADA.

**Base Revenue Limit** See Revenue Limit.

**Basic Aid** The California Constitution guarantees that each school district will receive a minimum amount of state aid, called "basic aid," equal to $120 per ADA or $2,400 per district, whichever is greater. "Basic aid school districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' revenue limit is funded by local property taxes.

**Benefit Assessment Districts** See Maintenance Assessment Districts.

**Bonded Indebtedness** An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds vote of the electorate.

**Categorical Aid** Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education and Gifted and Talented Education (GATE); special programs, such as the School Improvement Program (SIP); or, special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

**CBEDS** California Basic Education Data System. The statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.

**CBEST** The California Basic Education Skills Test. Required of anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

**Certificated Personnel** School employees who hold positions for which a credential is required by the state – teachers, librarians, counselors and most administrators.

**Chapter 1** Federal financial assistance to districts to meet the special needs of educationally deprived children, i.e. children whose educational attainment is below the level appropriate for children of their age. Funding is to supplement services in reading, language arts and mathematics to identified students.

**Chapter 2** Federal financial assistance for schools under the Education Consolidation and Improvement Act, 20 U.S.C. Sec. 3811 et seq., which consolidated the provisions of Titles II, III, IV, VI, VII and part IX of the Elementary and Secondary Education Act of 1965. The law provides federal grants to develop and implement a comprehensive and coordinated program to improve elementary and secondary instruction in basic skills of reading, math and language arts, as formerly authorized in Title II.

**Classified Personnel** School employees who hold positions that do not require a credential, like aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

**Class Size Penalties** The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income. (See Education Code Sections 41376 and 41378).

**Concurrently Enrolled** Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

**Consumer Price Index (CPI)** A measure of the cost-of-living for consumers compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California and selected cities. The CPI is one of several measures of inflation.

**Cost-of-Living Adjustment (COLA)** An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments – a government price index. (See Education Code Section 42238.1.)

**Credentialed Teacher** One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements and have passed the California Basic Education Skills Test (CBEST).

**Criteria and Standards** Local school agency budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards, such as a minimum reserve level, that school districts, county offices of education and the State use to monitor fiscal solvency and accountability. See Education Code Sections 33127 et seq.

**Declining Enrollment Adjustment** A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the higher of either current year or prior year ADA.

**Deficit Factor** When an appropriation to the State School Fund for revenue limits – or for any specific categorical program – is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

**Economic Impact Aid (EIA)** State categorical aid for districts with concentrations of children who are bilingual, transient and/or from low income families.

**Encroachment** The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expense encroaches into the district's general fund for support. Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

**Encumbrances** Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

**Equalization Aid** The extra state aid provided in some years – such as 1996-97 – to a low revenue district to increase its base revenue limit toward the statewide average.

**ERAF** Education Revenue Augmentation Fund – the fund used to collect the property taxes that are shifted from cities, the county and special districts within each county, prior to their distribution to K-14 school agencies.

**Factfinding** The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties.

**Forest Reserve Funds** 25% of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to school population.

**Full-Time Equivalent (FTE)** A count of full-time and part-time employees where part-time employees are reported as an appropriate fraction of a full-time position. This fraction is equal to the ratio of time expended in a part-time position to that of a full-time position.

**Gann Spending Limit** A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added controls on appropriations in Article XIIIB of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

**General Obligation Bonds** Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.

**Gifted and Talented Education (GATE)** A program for students in grades 1 through 12 who have shown potential abilities of high performance, capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement and support the regular educational program in meeting the needs of gifted students.

**High Revenue Districts** Districts that have a revenue limit per ADA that is greater than the state average for the same type of district (elementary, high school or unified). Many high revenue districts were formerly called "high wealth" because their assessed value per ADA was significantly above the statewide average.

**Implicit Price Deflator** See Cost-of-Living Adjustment.

**Indirect Expense and Overhead** Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

**Individualized Education Program (IEP)** A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

**Least Restrictive Environment** Federal and state law requires that disabled students be placed in the least restrictive educational appropriate to their needs so that they can, to the extent appropriate, integrate and be educated with non-disabled students.

**Leveling Down** Lowering the revenue level of high revenue districts to promote revenue equity among school districts.

**Leveling Up** Raising the revenue level of low revenue districts to promote revenue equity among school districts.

**Mandated Costs** School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. Costs that are mandated by state law or regulations must be reimbursed by the state, while costs mandated by federal law, a court or an initiative do not need to be reimbursed by the state. See SB 90, 1977.

**Maintenance Assessment Districts** A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

**Maintenance Factor** See Proposition 98.

**Miscellaneous Funds** Local revenues received from mineral royalties, bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the revenue limit formulas.

**Necessary Small School** An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being "necessary." (See Education Code Sections 42280 et seq.)

**Parcel Tax** A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. (See Government Code Section 50079, et al.)

**PERB** Public Employment Relations Board. Five persons appointed by the Governor to regulate collective bargaining between school employers and employee organizations. (See Government Code Sections 3541, et seq.)

**Permissive Override Tax** Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

**PERS** Public Employees' Retirement System. State law requires that classified employees, their employer, and the state contribute to this retirement fund.

**PL81-874** A federal program of "Impact Aid" that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called "PL874."

**PL94-142** Federal law that mandates a "free and appropriate" education for all disabled children.

**Prior Year's Taxes** Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.

**Proposition 13** An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

**Proposition 98** An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state's Gann Limit; and, (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called ATest 1@ and ATest 2@ – unless an alternative formula, known as "Test 3," applies.

"Test 1" originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.559%.

"Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

"Test 3" only applies in years in which the annual percentage change in per capita state general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case the "Test 2" inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus 1/2%.

One provision of Proposition 98/111 applies whenever the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. The "maintenance factor" is initially calculated as the amount of the funding reduction, and this amount grows each year by statewide ADA growth and inflation. In subsequent years when state taxes grow quickly, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored.

**Reduction-in-Force (RIF)** The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

**Reserves** Funds set aside in a budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

**Revenue Limit** The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit – a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit – and any of the number of revenue limit adjustments that are computed anew each year.

The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments and applying a deficit factor.

**Revolving Cash Funds** A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to property accounting classifications.

**ROC/P** Regional Occupational Center or Program – a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

**SB 90** Reference to Senate Bill 90 (Chapter 1406/1972) that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and local income by that year's ADA. This per-ADA amount is the historical base for all subsequent revenue limit calculations.

**SB 813** Reference to Senate Bill 813 (Chapter 498/1983) that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

**Scope of Bargaining** The range of subjects that are negotiated between school agencies and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions as defined in the Government Code. PERB and the courts are responsible for interpreting disputes about scope.

**Secured Roll** That portion of the assessed value that is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

**Serrano Decision** In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

**Slippage** Savings in state school fund appropriations that are the result of property tax revenues growing faster than a district's cost-of-living and enrollment growth. When property tax growth is greater than the growth in a district's total revenue limit, state aid to the district declines, creating a "slippage" in state expense.

**Squeeze Formula** The formula used from 1973-74 through 1981-82 for the calculation of the annual inflation increase in the base revenue limit that provided smaller-than-average increases to high revenue districts. This formula thus "squeezed" the revenues of high revenue districts as a means of promoting revenue equalization. Effective 1983-84, the squeeze formula was eliminated and all districts of the same type now receive the same dollar inflation increase.

**State Allocation Board (SAB)** The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

**State School Fund** Each year the state appropriates money to this fund, which is then used to make state aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

**STRS** The State Teachers' Retirement System, which is funded by contributions from both certificated employees and their employing school agencies, as well as by direct payments by the state.

**Subventions** The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

**Sunset** The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific laws and regulations shall no longer apply.

**Supplemental Roll** An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately – rather than waiting until the next lien date – additional property taxes are generated.

**Test 1/Test 2/Test 3** See Proposition 98.

**Unduplicated Count** The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

**Unencumbered Balance** That portion of an appropriation or allotment not yet expended or obligated.

**Unsecured Roll** That portion of assessed property that is movable, such as boats, planes, etc.

**Waivers** Permission from the State Board of Education – or, in some cases, from the Superintendent of Public Instruction – to set aside the requirements of an Education Code provision upon the request of a school agency. Certain Education Code sections cannot be waived. (See Education Code Section 33050.)

California Department of EDUCATION

# Acronyms and Initialisms

Common acronyms and initialisms used by the California Department of Education (CDE).

## A

| Acronym | Description |
|---|---|
| AB | Assembly Bill |
| ACE | American Council on Education (Outside Source) |
| ACIA | Academic and Career Integral Assessments in Career Education |
| ACR | Assembly Concurrent Resolution |
| ACSA | Association of California School Administrators (Outside Source) |
| ACT | American College Testing (Outside Source) |
| ADA | Americans with Disabilities Act (Outside Source) |
| ADA | average daily attendance |
| ADAD | Assessment Development and Administration Division |
| AID | Audits and Investigations Division |
| AIDS | acquired immune deficiency syndrome |
| AIECE | American Indian Early Childhood Education |
| AMAOs | Annual Measurable Achievement Objectives |
| AMARD | Analysis, Measurement, and Accountability Reporting Division |
| AP | Advanced Placement |
| API | Academic Performance Index |
| APR | Accountability Progress Reporting |
| ASAM | Alternative Schools Accountability Model |
| ASD | After School Division |
| ASES | After School Education and Safety Program |
| ASRA | Administrative Support and Regulations Adoption |
| AVID | Advancement Via Individual Determination |
| AYP | Adequate Yearly Progress |

## B

| Acronym | Description |
|---|---|
| BPPVE | Bureau for Private Postsecondary and Vocational Education (Outside Source) |
| BTSA | Beginning Teacher Support and Assessment (Outside Source) |
| BTTP | Bilingual Teacher Training Program |

## C

| Acronym | Description |
|---|---|
| C.A.S.H. | Coalition for Adequate School Housing (Outside Source) |
| CAASFEP | California Association of Administrators of State and Federal Education Programs (Outside Source) |
| CABE | California Association of Bilingual Education (Outside Source) |
| CACE | California Association for Compensatory Education (Outside Source) |
| CACFP | Child and Adult Care Food Program |
| CADS | Consolidated Application Data System |
| CAHSEE | California High School Exit Examination |
| Cal-SAFE | California School Age Families Education |
| CALPADS | California Longitudinal Pupil Achievement Data System |
| CalSTRS | California State Teachers' Retirement System (Outside Source) |
| CALTIDES | California Longitudinal Teacher Integrated Data Education System |
| CalWORKS | California Work Opportunity and Responsibility to Kids |
| CaMSP | California Mathematics and Science Partnership |
| CAPA | California Alternate Performance Assessment |
| CASBO | California Association of School Business Officials (Outside Source) |
| CASEMIS | California Special Education Management Information System |
| CAT/6 | California Achievement Tests, Sixth Edition |
| CBE | competency-based education |
| CBEDS | California Basic Educational Data System |
| CBEST | California Basic Educational Skills Test (Outside Source) |
| CBET | community-based English tutoring |
| CBR | California Business Roundtable (Outside Source) |
| CCAE | California Council for Adult Education |
| CCC | California Community Colleges (Outside Source) |
| CCDA | California Career Development Association |
| CCDAA | California Child Development Administrators Association |
| CCDBG | Child Care and Development Block Grant |
| CCDF | Child Care and Development Fund |
| CCEI | California Counsel of Electronics Instructors |

| | |
|---|---|
| CCFRF | Child Care Facilities Revolving Fund |
| CCIS | California Consortium for Independent Study |
| CCLDHN | California Conference of Local Health Department Nutritionists (Outside Source) |
| CCR | coordinated compliance review |
| CCR | California Code of Regulations |
| CCSESA | California County Superintendents Educational Services Association (Outside Source) |
| CCSS | Common Core State Standards |
| CCSSO | Council of Chief State School Officers (Outside Source) |
| CCTD | Career and College Transition Division |
| CD | Communications Division |
| CDC | Centers for Disease Control and Prevention (Outside Source) |
| CDD | Child Development Division |
| CDE | California Department of Education |
| CDFS | Child Development Fiscal Services |
| CDHS | California Department of Health Services (Outside Source) |
| CDPAC | Child Development Policy Advisory Committee |
| CDS | Community Day Schools |
| CDS | county/district/school code |
| CDSMC | Curriculum Development and Supplemental Materials Commission |
| CDTC | California Drafting Technology Consortium |
| CEEB | College Entrance Examination Board (Outside Source) |
| CELDT | California English Language Development Test |
| CFR | Code of Federal Regulations |
| CFT | California Federation of Teachers (Outside Source) |
| CHADD | Children and Adults with Attention-Deficit/Hyperactivity Disorder (Outside Source) |
| CHDP | Children's Health and Disability Prevention |
| Children Now | Children Now (Outside Source) |
| CHKRC | California Healthy Kids Resource Center (Outside Source) |
| CHKS | California Healthy Kids Survey |
| CHSA | California Head Start Association |
| CHSPE | California High School Proficiency Examination |
| CHSSCO | California Head Start-State Collaboration Office |
| CIF | California Interscholastic Federation (Outside Source) |
| CITEA | California Industrial and Technology Education Association |
| CLAD | Crosscultural, Language, and Academic Development (Outside Source) |
| CLHS | California League of High Schools (Outside Source) |

| | |
|---|---|
| CLLS | California Library Literacy Services (Outside Source) |
| CLMS | California League of Middle Schools |
| CLRN | California Learning Resource Network |
| CMA | California Modified Assessment |
| CMAS | California Multiple Award Schedule |
| CMD | Clearinghouse for Multilingual Documents |
| CMR | contract monitoring review |
| CNAC | Child Nutrition Advisory Council |
| CNIPS | Child Nutrition Information Payment System |
| COABE | Commission on Adult Basic Education (Outside Source) |
| COCCC | Chancellor's Office of the California Community Colleges |
| COE | county office of education |
| COICC | California Occupational Information Coordinating Committee |
| CPA | California Partnership Academies |
| CPCM | Categorical Programs Complaints Management |
| CPDI | California Professional Development Institutes (Governor's Institutes) |
| CPEC | California Postsecondary Education Commission (Outside Source) |
| CPPP | College Preparation Partnership Program |
| CPS | Child Protection Services |
| CRESST | Center for Research on Evaluation, Standards, and Student Testing |
| CRL | California Reading List |
| CRLP | California Reading and Literacy Project |
| CRP | Content Review Panel |
| CSAM | California School Accounting Manual |
| CSB | California School for the Blind |
| CSBA | California School Boards Association (Outside Source) |
| CSD | California School for the Deaf |
| CSD | Charter Schools Division |
| CSEA | California School Employees Association (Outside Source) |
| CSEA | California State Employees Association (Outside Source) |
| CSECC | California State Employees Charitable Campaign (Outside Source) |
| CSEY | Classified School Employee of the Year |
| CSFP | Commodity Supplemental Food Program |
| CSFSA | California Schools Food Service Association |
| CSIS | California School Information Services |
| CSLA | California School Library Association |
| CSMP | California Subject Matter Projects |
| CSMT | Clearinghouse for Specialized Media and Translations |

| | |
|---|---|
| CSNO | California School Nurses Organization (Outside Source) |
| CSPD | Comprehensive System of Personnel Development |
| CSR | Comprehensive School Reform |
| CSRP | California School Recognition Program |
| CSS | Comprehensive Student Support |
| CSSA | California Safe Schools Assessment |
| CSSAED | Coordinated Student Support and Adult Education Division |
| CST | California Standards Tests |
| CSU | California State University (Outside Source) |
| CTA | California Teachers Association (Outside Source) |
| CTAP | California Technology Assistance Project |
| CTC | California Transportation Commission (Outside Source) |
| CTC | Commission on Teacher Credentialing (Outside Source) |
| CTE | career technical education |
| CTEI | Comprehensive Teacher Education Institute |
| CYA | California Youth Authority (Outside Source) |

## D

| Acronym | Description |
|---|---|
| DAC | District Advisory Committee |
| DAIT | District Assistance and Intervention Team |
| DEAM | Department of Education Administrative Manual |
| DGS | Department of General Services (Outside Source) |
| DOF | Department of Finance (Outside Source) |
| DOL | U.S. Department of Labor (Outside Source) |
| DPA | Department of Personnel Administration (Outside Source) |
| DSIB | District, School, and Innovation Support Branch |
| DSS | Department of Social Services (Outside Source) |

## E

| Acronym | Description |
|---|---|
| EAP | Early Assessment Program |
| EC | Education Code (Outside Source) |
| ED | U.S. Department of Education (Outside Source) |
| EDGAR | Education Department General Administrative Regulations (Outside Source) |
| EDMD | Educational Data Management Division |
| EETT | Enhancing Education Through Technology |
| EIA | Economic Impact Aid |
| EL | English learner |

| | |
|---|---|
| ELA | English-language arts |
| ELAP | English Language Acquisition Program |
| ELD | English-language development |
| ELSD | English Learner Support Division |
| ESEA | Elementary and Secondary Education Act of 1965 (Outside Source) |
| ETS | Educational Testing Service (Outside Source) |

## F

| Acronym | Description |
|---|---|
| FAQ | frequently asked question |
| FASD | Fiscal and Administrative Services Division |
| FERPA | Family Educational Rights and Privacy Act (Outside Source) |
| FFA | Future Farmers of America (Outside Source) |
| FPD | Fiscal Policy Division |
| FTE | full-time equivalent |
| FY | fiscal year |
| FYS | Foster Youth Services |

## G

| Acronym | Description |
|---|---|
| GAD | Government Affairs Division |
| GATE | Gifted and Talented Education |
| GED | General Educational Development Test |
| GPA | grade point average |
| GSE | Golden State Examination |
| GSSMD | Golden State Seal Merit Diploma |

## H

| Acronym | Description |
|---|---|
| HCE | Health Careers Education |
| HECT | Home Economics Careers and Technology |
| HIV | human immunodeficiency virus |
| HOUSSE | High Objective Uniform State Standard of Evaluation (Outside Source) |
| HPSGP | High Priority Schools Grant Program |
| HTML | hypertext markup language |

## I

| Acronym | Description |
|---|---|
| IAD | Improvement and Accountability Division |
| IASA | Improving America's Schools Act of 1994 (Outside Source) |
| IDEA | Individuals with Disabilities Education Act (Outside Source) |
| IEP | individualized education program |
| IFSP | individualized family service plan |
| II/USP | Immediate Intervention/Underperforming Schools Program |
| ILSB | Instruction and Learning Support Branch |
| IS | independent study |

## J

| Acronym | Description |
|---|---|

## K

| Acronym | Description |
|---|---|

## L

| Acronym | Description |
|---|---|
| LAC | Legal, Audits, and Compliance Branch |
| LC | Language Census |
| LD | Legal Division |
| LEA | local educational agency |
| LEP | limited English-proficient |
| LPCs | Local Child Care and Development Planning Councils |
| LRDC | Learning Resources Display Centers |

## M

| Acronym | Description |
|---|---|
| MOU | Memorandum of Understanding |
| MTYRE | multitrack year-round education |

## N

| Acronym | Description |
|---|---|
| NABE | National Association for Bilingual Education |
| NAEP | National Assessment of Educational Progress |
| NASBE | National Association of State Boards of Education (Outside Source) |
| NASSP | National Association of Secondary School Principals (Outside Source) |
| NASTA | National Association of State Textbook Administrators |

| | |
|---|---|
| NASW | National Association of School Social Workers (Outside Source) |
| NBCT | National Board Certified Teacher |
| NBPTS | National Board for Professional Teaching Standards |
| NCBE | National Clearinghouse for Bilingual Education |
| NCDA | National Career Development Association |
| NCEE | National Center on Education and the Economy (Outside Source) |
| NCES | National Center for Education Statistics (Outside Source) |
| NCHSTE | National Consortium on Health Science and Technology Education |
| NCLB | No Child Left Behind Act of 2001 |
| NCSL | National Conference of State Legislatures |
| NCTE | National Council of Teachers of English |
| NCTM | National Council of Teachers of Mathematics |
| NEA | National Education Association (Outside Source) |
| NET | Nutrition Education and Training |
| NGSS | Next Generation Science Standards (Outside Source) |
| NGSS | Next Generation Science Standards (Outside Source) |
| NPR | national percentile rank |
| NSBA | National School Boards Association (Outside Source) |
| NSD | Nutrition Services Division |

## O

| Acronym | Description |
|---|---|
| OCR | Office for Civil Rights (Outside Source) |
| OEO | Office of Equal Opportunity |
| OSE | Office of the Secretary of Education (Outside Source) |
| OSHA | Occupational Safety and Health Administration (Outside Source) |

## P

| Acronym | Description |
|---|---|
| PAR | Peer Assistance and Review program for teachers |
| PASR | Principal Apportionment System Rewrite |
| PBDMI | Performance Based Data Management Initiative |
| PCA | Program Cost Account |
| PD | P-16 Division |
| PDF | Portable Document Format |
| PERS | Public Employees Retirement System |
| PFT | Physical Fitness Testing |
| PI | Program Improvement |
| PL | Public Law |

| | |
|---|---|
| PLSD | Professional Learning Support Division |
| PMP | Pregnant Minors Program |
| PPIB | P-16 Policy and Information Branch |
| PPR | Pupil Promotion and Retention |
| PQR | program quality review |
| PSAA | Public Schools Accountability Act |
| PSAT | Preliminary Scholastic Achievement Test (Outside Source) |
| PSD | Personnel Services Division |
| PTA | Parent Teacher Association (State) (Outside Source) |
| PTA | Parent Teacher Association (National) (Outside Source) |

## Q

| Acronym | Description |
|---|---|
| QAP | quality assurance process |
| QEIA | Quality Education Investment Act of 2006 |

## R

| Acronym | Description |
|---|---|
| RDA | Recommended Daily Allowance |
| RFA | Request for Applications |
| RFEP | reclassified to fluent English proficient |
| RFP | Request for Proposals |
| RLA | Reading/Language Arts |
| ROCP | Regional Occupational Centers and Programs |

## S

| Acronym | Description |
|---|---|
| S4 | Statewide System of School Support |
| SACS | standardized account code structure |
| SAFTIB | Services for Administration, Finance, Technology, and Infrastructure Branch |
| SAP | Student Assistance Program |
| SAPID | School Age Parenting and Infant Development |
| SARB | School Attendance Review Board |
| SARC | School Accountability Report Card |
| SAT | Scholastic Achievement Test |
| SAT-9 | Stanford Achievement Test, Ninth Edition (Stanford 9) |
| SB | Senate Bill |
| SBCP | School-Based Coordinated Program |

| | |
|---|---|
| SBE | State Board of Education |
| SBP | School Breakfast Program |
| SCANS | Secretary's Commission on Achieving Necessary Skills |
| SCASS | Southern California Association of Science Supervisors |
| SCASS | State Collaborative on Assessment and Student Standards-Health Education Assessment Project(Outside Source) |
| SCCAC | Southern California Comprehensive Assistance Center |
| SCE | State Compensatory Education |
| SCFIRD | Standards, Curriculum Frameworks, and Instructional Resources Division |
| SCO | State Controller's Office |
| SCOE | Sacramento County Office of Education |
| SCORE | Schools of California Online Resources for Education |
| SCR | Senate Concurrent Resolution |
| SCS | Superintendent's Correspondence System |
| SDAIE | specially designed academic instruction in English |
| SDC | special day class |
| SDFSC | Safe and Drug Free Schools and Communities |
| SEA | state educational agency |
| SED | severely emotionally disturbed |
| SED | Special Education Division |
| SED | socioeconomically disadvantaged |
| SED | Socioeconomically Disadvantaged |
| SEECAP | Special Education Early Childhood Administrators Project |
| SEEDS | Supporting Early Education Delivery Systems |
| SEIDs | Statewide Educator Identifiers |
| SELPA | special education local plan area |
| SES | Supplemental Educational Services (Outside Source) |
| SETA | Sacramento Employment and Training Agency (Outside Source) |
| SETS | Statewide Education Technology Services |
| SFSD | School Fiscal Services Division |
| SFSP | Summer Food Service Program |
| SFTSD | School Facilities and Transportation Services Division |
| SHAPE | Shaping Health As Partners in Education |
| SHC | School Health Connections |
| SIG | School Improvement Grant |
| SIO | Superintendent's Initiatives Office |
| SkillsUSA | SkillsUSA |
| SNA | School Nutrition Association (Outside Source) |
| SNE | Society for Nutrition Education (Outside Source) |

| | |
|---|---|
| SNOR | Student National Origin Report |
| SNP | School Nutrition Program |
| SPAC | State Parent Advisory Council |
| SPB | State Personnel Board (Outside Source) |
| SSID | Statewide Student Indentifer |
| SSPI | State Superintendent of Public Instruction |
| SSSSB | Student Support and Special Services Branch |
| STAR | Standardized Testing and Reporting Program |
| STDs | Sexually Transmitted Diseases (Outside Source) |
| STEM | Science, Technology, Engineering, and Mathematics |
| STS | Standards-based tests in Spanish |
| SWP | Schoolwide programs |

## T

| Acronym | Description |
|---|---|
| T5 | Title 5, California Code of Regulations |
| TEROC | Tobacco Education and Research Oversight Committee (Outside Source) |
| TICAL | Technology Information Center for Administrative Leadership |
| TSD | Technology Services Division |
| TUPE | Tobacco-Use Prevention Education |
| TWBI | Two-Way Bilingual Immersion |

## U

| Acronym | Description |
|---|---|
| UC | University of California (Outside Source) |
| UCOP | University of California Office of the President (Outside Source) |
| UCP | Uniform Complaint Procedures |
| USDA | U.S. Department of Agriculture (Outside Source) |

## V

| Acronym | Description |
|---|---|
| VAPA | Visual and Performing Arts |
| VE | Visiting Educator |

## W

| Acronym | Description |
|---|---|
| WASC | Western Association of Schools and Colleges (Outside Source) |
| WEE | Work Experience Education |
| WestEd | WestEd (Outside Source) |
| WIC | Women, Infants, and Children (Outside Source) |

## X, Y, Z

| Acronym | Description |
|---|---|
| YOA | Year of Appropriation (Outside Source) |
| YOB | Year of Budget (Outside Source) |
| YOC | Year of Completion (Outside Source) |
| YRBS | Youth Risk Behavior Survey (Outside Source) |
| YRBSS | Youth Risk Behavior Surveillance System (Outside Source) |
| YRE | year-round education |

# STATE REPORTS

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data


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

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:

[x] 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.

[x] 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:

Place: 2930 Gay Ave
Date: June 10, 2021

Public Hearing:

Place: 2930 Gay Ave
Date: June 10, 2021
Time:

Adoption Date: June 24, 2021

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

Contact person for additional information on the budget reports:

Name: Efrain Robles
Telephone: (408) 928-6839

Title: Director of Fiscal Services
E-mail: efrain.robles@arusd.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 |
| | | • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? | X | |
| | | • If yes, are they lifetime benefits? | n/a | |
| | | • If yes, do benefits continue beyond age 65? | n/a | |
| | | • If yes, are benefits funded by pay-as-you-go? | n/a | |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | X | |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: | | |
| | | • Certificated? (Section S8A, Line 1) | | X |
| | | • Classified? (Section S8B, Line 1) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1) | n/a | |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? | | X |
| | | • Adoption date of the LCAP or an update to the LCAP: | Jun 24, 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:

( X ) 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 24, 2021

For additional information on this certification, please contact:

Name: Efrain Robles

Title: Director of Fiscal Services

Telephone: (408) 928-6839

E-mail: efrain.robles@arusd.org

# FORM A

# Average Daily Attendance

| 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) | 7,882.95 | 7,877.07 | 8,452.22 | 7,759.94 | 7,755.61 | 8,415.46 |
| **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)** | 7,882.95 | 7,877.07 | 8,452.22 | 7,759.94 | 7,755.61 | 8,415.46 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | 65.35 | 65.35 | 65.35 | 65.35 | 65.35 | 65.35 |
| 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)** | 65.35 | 65.35 | 65.35 | 65.35 | 65.35 | 65.35 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 7,948.30 | 7,942.42 | 8,517.57 | 7,825.29 | 7,820.96 | 8,480.81 |
| **7. Adults in Correctional Facilities** | | | | | | |
| **8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)** | | | | | | |

| Description | 2020-21 Estimated Actuals | | | 2021-22 Budget | | |
|---|---|---|---|---|---|---|
| | P-2 ADA | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| **C. CHARTER SCHOOL ADA** | | | | | | |
| Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA. | | | | | | |
| **FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.** | | | | | | |
| **1. Total Charter School Regular ADA** | 420.14 | 425.95 | 420.14 | 415.95 | 420.41 | 415.94 |
| **2. Charter School County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **3. Charter School Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| **f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)** | 420.14 | 425.95 | 420.14 | 415.95 | 420.41 | 415.94 |
| **FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.** | | | | | | |
| **5. Total Charter School Regular ADA** | | | | | | |
| **6. Charter School County Program Alternative Education ADA** | | | | | | |
| a. County Group Home and Institution Pupils | | | | | | |
| b. Juvenile Halls, Homes, and Camps | | | | | | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | | |
| **d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **7. Charter School Funded County Program ADA** | | | | | | |
| a. County Community Schools | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | | |
| **f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)** | 420.14 | 425.95 | 420.14 | 415.95 | 420.41 | 415.94 |

# FORM 01

# General Fund Unrestricted & Restricted

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 98,957,329.00 | 0.00 | 98,957,329.00 | 102,758,266.00 | 0.00 | 102,758,266.00 | 3.8% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 21,247,781.28 | 21,247,781.28 | 0.00 | 16,245,148.00 | 16,245,148.00 | -23.5% |
| 3) Other State Revenue | | 8300-8599 | 1,606,098.00 | 22,403,286.69 | 24,009,384.69 | 1,573,800.00 | 10,365,580.00 | 11,939,380.00 | -50.3% |
| 4) Other Local Revenue | | 8600-8799 | 6,741,259.00 | 2,069,934.19 | 8,811,193.19 | 6,751,785.00 | 671,786.00 | 7,423,571.00 | -15.7% |
| 5) TOTAL, REVENUES | | | 107,304,686.00 | 45,721,002.16 | 153,025,688.16 | 111,083,851.00 | 27,282,514.00 | 138,366,365.00 | -9.6% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 44,806,731.99 | 13,597,220.99 | 58,403,952.98 | 39,366,289.23 | 15,182,898.15 | 54,549,187.38 | -6.6% |
| 2) Classified Salaries | | 2000-2999 | 9,896,761.06 | 10,580,185.79 | 20,476,946.85 | 10,985,401.61 | 8,890,368.49 | 19,875,770.10 | -2.9% |
| 3) Employee Benefits | | 3000-3999 | 20,350,793.91 | 16,015,043.90 | 36,365,837.81 | 21,516,653.11 | 16,634,590.72 | 38,151,243.83 | 4.9% |
| 4) Books and Supplies | | 4000-4999 | 2,120,907.08 | 15,646,475.58 | 17,767,382.66 | 2,402,597.74 | 1,172,947.91 | 3,575,545.65 | -79.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 8,804,938.16 | 11,082,046.72 | 19,886,984.88 | 10,569,600.16 | 6,540,247.07 | 17,109,847.23 | -14.0% |
| 6) Capital Outlay | | 6000-6999 | 242,022.21 | 0.00 | 242,022.21 | 240,400.00 | 0.00 | 240,400.00 | -0.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 666,022.00 | 0.00 | 666,022.00 | 716,022.00 | 30,000.00 | 746,022.00 | 12.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (3,508,021.07) | 3,158,728.86 | (349,292.21) | (3,104,784.56) | 2,697,558.02 | (407,226.54) | 16.6% |
| 9) TOTAL, EXPENDITURES | | | 83,380,155.34 | 70,079,701.84 | 153,459,857.18 | 82,692,179.29 | 51,148,610.36 | 133,840,789.65 | -12.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 23,924,530.66 | (24,358,699.68) | (434,169.02) | 28,391,671.71 | (23,866,096.36) | 4,525,575.35 | -1142.4% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | (22,127,037.08) | 22,127,037.08 | 0.00 | (23,866,096.36) | 23,866,096.36 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (22,127,037.08) | 22,127,037.08 | 0.00 | (23,866,096.36) | 23,866,096.36 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 1,797,493.58 | (2,231,662.60) | (434,169.02) | 4,525,575.35 | 0.00 | 4,525,575.35 | -1142.4% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,478,174.55 | 2,231,662.94 | 14,709,837.49 | 14,275,667.42 | 0.34 | 14,275,667.76 | -3.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,478,174.55 | 2,231,662.94 | 14,709,837.49 | 14,275,667.42 | 0.34 | 14,275,667.76 | -3.0% |
| d) Other Restatements | | 9795 | (0.71) | 0.00 | (0.71) | 0.00 | 0.00 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,478,173.84 | 2,231,662.94 | 14,709,836.78 | 14,275,667.42 | 0.34 | 14,275,667.76 | -3.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 14,275,667.42 | 0.34 | 14,275,667.76 | 18,801,242.77 | 0.34 | 18,801,243.11 | 31.7% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 15,895.18 | 0.00 | 15,895.18 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.73 | 0.73 | 0.00 | 0.73 | 0.73 | 0.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 4,603,796.00 | 0.00 | 4,603,796.00 | 4,015,224.00 | 0.00 | 4,015,224.00 | -12.8% |
| Unassigned/Unappropriated Amount | | 9790 | 9,635,976.24 | (0.39) | 9,635,975.85 | 14,766,018.77 | (0.39) | 14,766,018.38 | 53.2% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 37,597,959.83 | (16,005,985.90) | 21,591,973.93 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 20,000.00 | 0.00 | 20,000.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | (2.00) | 0.00 | (2.00) | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 14,393,747.33 | 461,275.22 | 14,855,022.55 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 2,230,000.00 | 0.00 | 2,230,000.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 15,895.18 | 0.00 | 15,895.18 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 54,257,600.34 | (15,544,710.68) | 38,712,889.66 | | | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| **I. LIABILITIES** | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 1,015,003.44 | 2,522.93 | 1,017,526.37 | | | | |
| 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 | 12,000,000.00 | 0.00 | 12,000,000.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 13,015,003.44 | 2,522.93 | 13,017,526.37 | | | | |
| **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) | | | 41,242,596.90 | (15,547,233.61) | 25,695,363.29 | | | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 60,155,984.00 | 0.00 | 60,155,984.00 | 63,952,141.00 | 0.00 | 63,952,141.00 | 6.3% |
| Education Protection Account State Aid - Current Year | | 8012 | 16,259,141.00 | 0.00 | 16,259,141.00 | 16,191,203.00 | 0.00 | 16,191,203.00 | -0.4% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 101,000.00 | 0.00 | 101,000.00 | 101,000.00 | 0.00 | 101,000.00 | 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 | 28,611,556.00 | 0.00 | 28,611,556.00 | 28,611,556.00 | 0.00 | 28,611,556.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 1,792,000.00 | 0.00 | 1,792,000.00 | 1,792,000.00 | 0.00 | 1,792,000.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 5,395,000.00 | 0.00 | 5,395,000.00 | 5,395,000.00 | 0.00 | 5,395,000.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (6,371,000.00) | 0.00 | (6,371,000.00) | (6,371,000.00) | 0.00 | (6,371,000.00) | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 105,943,681.00 | 0.00 | 105,943,681.00 | 109,671,900.00 | 0.00 | 109,671,900.00 | 3.5% |
| 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 | (6,986,352.00) | 0.00 | (6,986,352.00) | (6,913,634.00) | 0.00 | (6,913,634.00) | -1.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 98,957,329.00 | 0.00 | 98,957,329.00 | 102,758,266.00 | 0.00 | 102,758,266.00 | 3.8% |
| **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 | 1,692,974.00 | 1,692,974.00 | 0.00 | 1,692,974.00 | 1,692,974.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 194,314.00 | 194,314.00 | 0.00 | 194,529.00 | 194,529.00 | 0.1% |
| 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 | | 4,273,904.34 | 4,273,904.34 | | 3,075,346.00 | 3,075,346.00 | -28.0% |
| 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 | | 436,512.95 | 436,512.95 | | 386,666.00 | 386,666.00 | -11.4% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| Title III, Part A, English Learner Program | 4203 | 8290 | | 473,670.20 | 473,670.20 | | 373,188.00 | 373,188.00 | -21.2% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630 | 8290 | | 995,839.79 | 995,839.79 | | 258,670.00 | 258,670.00 | -74.0% |
| Career and Technical Education | 3500-3599 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 13,180,566.00 | 13,180,566.00 | 0.00 | 10,263,775.00 | 10,263,775.00 | -22.1% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 21,247,781.28 | 21,247,781.28 | 0.00 | 16,245,148.00 | 16,245,148.00 | -23.5% |
| **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 | 276,973.00 | 0.00 | 276,973.00 | 264,574.00 | 0.00 | 264,574.00 | -4.5% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,301,000.00 | 393,439.19 | 1,694,439.19 | 1,281,101.00 | 418,493.00 | 1,699,594.00 | 0.3% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 3,527,907.90 | 3,527,907.90 | | 3,197,731.00 | 3,197,731.00 | -9.4% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 28,125.00 | 18,481,939.60 | 18,510,064.60 | 28,125.00 | 6,749,356.00 | 6,777,481.00 | -63.4% |
| TOTAL, OTHER STATE REVENUE | | | 1,606,098.00 | 22,403,286.69 | 24,009,384.69 | 1,573,800.00 | 10,365,580.00 | 11,939,380.00 | -50.3% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 4,370,369.00 | 0.00 | 4,370,369.00 | 4,438,983.00 | 0.00 | 4,438,983.00 | 1.6% |
| 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 | 1,987,452.00 | 0.00 | 1,987,452.00 | 1,990,452.00 | 0.00 | 1,990,452.00 | 0.2% |
| Interest | | 8660 | 176,135.00 | 1,848.80 | 177,983.80 | 120,000.00 | 0.00 | 120,000.00 | -32.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 207,303.00 | 1,537,672.39 | 1,744,975.39 | 202,350.00 | 671,786.00 | 874,136.00 | -49.9% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 55,285.00 | 55,285.00 | | 0.00 | 0.00 | -100.0% |
| From County Offices | 6500 | 8792 | | 475,128.00 | 475,128.00 | | 0.00 | 0.00 | -100.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 6,741,259.00 | 2,069,934.19 | 8,811,193.19 | 6,751,785.00 | 671,786.00 | 7,423,571.00 | -15.7% |
| TOTAL, REVENUES | | | 107,304,686.00 | 45,721,002.16 | 153,025,688.16 | 111,083,851.00 | 27,282,514.00 | 138,366,365.00 | -9.6% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 38,638,183.14 | 11,119,331.03 | 49,757,514.17 | 36,301,376.48 | 9,979,114.62 | 46,280,491.10 | -7.0% |
| Certificated Pupil Support Salaries | | 1200 | 929,649.30 | 1,497,298.87 | 2,426,948.17 | 1,001,830.00 | 1,364,214.00 | 2,366,044.00 | -2.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 5,095,852.05 | 889,033.57 | 5,984,885.62 | 1,873,417.75 | 3,758,011.53 | 5,631,429.28 | -5.9% |
| Other Certificated Salaries | | 1900 | 143,047.50 | 91,557.52 | 234,605.02 | 189,665.00 | 81,558.00 | 271,223.00 | 15.6% |
| TOTAL, CERTIFICATED SALARIES | | | 44,806,731.99 | 13,597,220.99 | 58,403,952.98 | 39,366,289.23 | 15,182,898.15 | 54,549,187.38 | -6.6% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 158,208.69 | 2,764,901.24 | 2,923,109.93 | 324,154.47 | 2,814,577.95 | 3,138,732.42 | 7.4% |
| Classified Support Salaries | | 2200 | 3,786,788.99 | 5,320,222.75 | 9,107,011.74 | 3,149,569.16 | 5,471,994.64 | 8,621,563.80 | -5.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,790,861.50 | 509,310.45 | 2,300,171.95 | 2,031,497.19 | 133,837.00 | 2,165,334.19 | -5.9% |
| Clerical, Technical and Office Salaries | | 2400 | 3,762,904.95 | 1,327,771.16 | 5,090,676.11 | 4,290,401.25 | 466,758.90 | 4,757,160.15 | -6.6% |
| Other Classified Salaries | | 2900 | 397,996.93 | 657,980.19 | 1,055,977.12 | 1,189,779.54 | 3,200.00 | 1,192,979.54 | 13.0% |
| TOTAL, CLASSIFIED SALARIES | | | 9,896,761.06 | 10,580,185.79 | 20,476,946.85 | 10,985,401.61 | 8,890,368.49 | 19,875,770.10 | -2.9% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 6,875,609.25 | 7,906,444.56 | 14,782,053.81 | 6,510,314.99 | 8,654,066.22 | 15,164,381.21 | 2.6% |
| PERS | | 3201-3202 | 2,006,432.88 | 1,971,277.74 | 3,977,710.62 | 2,552,761.60 | 1,936,538.64 | 4,489,300.24 | 12.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,443,342.37 | 1,122,203.25 | 2,565,545.62 | 1,470,192.46 | 943,297.78 | 2,413,490.24 | -5.9% |
| Health and Welfare Benefits | | 3401-3402 | 8,311,268.11 | 4,189,258.15 | 12,500,526.26 | 8,809,138.52 | 4,059,469.23 | 12,868,607.75 | 2.9% |
| Unemployment Insurance | | 3501-3502 | 27,242.99 | 43,755.18 | 70,998.17 | 619,320.97 | 296,489.62 | 915,810.59 | 1189.9% |
| Workers' Compensation | | 3601-3602 | 1,680,307.95 | 782,105.02 | 2,462,412.97 | 1,554,924.57 | 744,729.23 | 2,299,653.80 | -6.6% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 6,590.36 | 0.00 | 6,590.36 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 20,350,793.91 | 16,015,043.90 | 36,365,837.81 | 21,516,653.11 | 16,634,590.72 | 38,151,243.83 | 4.9% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 40,636.94 | 40,636.94 | 0.00 | 0.00 | 0.00 | -100.0% |
| Materials and Supplies | | 4300 | 1,969,698.46 | 13,595,062.43 | 15,564,760.89 | 2,261,947.67 | 1,152,416.01 | 3,414,363.68 | -78.1% |
| Noncapitalized Equipment | | 4400 | 151,208.62 | 1,392,017.60 | 1,543,226.22 | 140,650.07 | 20,531.90 | 161,181.97 | -89.6% |
| Food | | 4700 | 0.00 | 618,758.61 | 618,758.61 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,120,907.08 | 15,646,475.58 | 17,767,382.66 | 2,402,597.74 | 1,172,947.91 | 3,575,545.65 | -79.9% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 6,243.75 | 440,231.16 | 446,474.91 | 0.00 | 278,029.00 | 278,029.00 | -37.7% |
| Travel and Conferences | | 5200 | 120,845.98 | 58,583.57 | 179,429.55 | 174,219.75 | 62,218.74 | 236,438.49 | 31.8% |
| Dues and Memberships | | 5300 | 48,528.69 | 14,715.00 | 63,243.69 | 55,700.00 | 4,506.00 | 60,206.00 | -4.8% |
| Insurance | | 5400 - 5450 | 956,983.00 | 0.00 | 956,983.00 | 986,128.00 | 0.00 | 986,128.00 | 3.0% |
| Operations and Housekeeping Services | | 5500 | 3,025,148.00 | 0.00 | 3,025,148.00 | 3,094,661.00 | 0.00 | 3,094,661.00 | 2.3% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 418,563.76 | 391,467.42 | 810,031.18 | 382,038.39 | 266,678.73 | 648,717.12 | -19.9% |
| Transfers of Direct Costs | | 5710 | (38,290.65) | 38,290.65 | 0.00 | (5,300.00) | 5,300.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (5,000.00) | 0.00 | (5,000.00) | (5,000.00) | 0.00 | (5,000.00) | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 3,901,496.17 | 10,126,881.52 | 14,028,377.69 | 5,534,119.02 | 5,923,414.60 | 11,457,533.62 | -18.3% |
| Communications | | 5900 | 370,419.46 | 11,877.40 | 382,296.86 | 353,034.00 | 100.00 | 353,134.00 | -7.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 8,804,938.16 | 11,082,046.72 | 19,886,984.88 | 10,569,600.16 | 6,540,247.07 | 17,109,847.23 | -14.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 222,022.21 | 0.00 | 222,022.21 | 220,400.00 | 0.00 | 220,400.00 | -0.7% |
| Equipment Replacement | | 6500 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 242,022.21 | 0.00 | 242,022.21 | 240,400.00 | 0.00 | 240,400.00 | -0.7% |
| **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 | 30,000.00 | 30,000.00 | New |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | New |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 666,022.00 | 0.00 | 666,022.00 | 666,022.00 | 0.00 | 666,022.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 666,022.00 | 0.00 | 666,022.00 | 716,022.00 | 30,000.00 | 746,022.00 | 12.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (3,158,728.86) | 3,158,728.86 | 0.00 | (2,697,558.02) | 2,697,558.02 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (349,292.21) | 0.00 | (349,292.21) | (407,226.54) | 0.00 | (407,226.54) | 16.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (3,508,021.07) | 3,158,728.86 | (349,292.21) | (3,104,784.56) | 2,697,558.02 | (407,226.54) | 16.6% |
| TOTAL, EXPENDITURES | | | 83,380,155.34 | 70,079,701.84 | 153,459,857.18 | 82,692,179.29 | 51,148,610.36 | 133,840,789.65 | -12.8% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | 2020-21 Estimated Actuals Restricted (B) | 2020-21 Estimated Actuals Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | 2021-22 Budget Restricted (E) | 2021-22 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **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 | (22,127,037.08) | 22,127,037.08 | 0.00 | (23,866,096.36) | 23,866,096.36 | 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 | | | (22,127,037.08) | 22,127,037.08 | 0.00 | (23,866,096.36) | 23,866,096.36 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES** (a - b + c - d + e) | | | (22,127,037.08) | 22,127,037.08 | 0.00 | (23,866,096.36) | 23,866,096.36 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 98,957,329.00 | 0.00 | 98,957,329.00 | 102,758,266.00 | 0.00 | 102,758,266.00 | 3.8% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 21,247,781.28 | 21,247,781.28 | 0.00 | 16,245,148.00 | 16,245,148.00 | -23.5% |
| 3) Other State Revenue | | 8300-8599 | 1,606,098.00 | 22,403,286.69 | 24,009,384.69 | 1,573,800.00 | 10,365,580.00 | 11,939,380.00 | -50.3% |
| 4) Other Local Revenue | | 8600-8799 | 6,741,259.00 | 2,069,934.19 | 8,811,193.19 | 6,751,785.00 | 671,786.00 | 7,423,571.00 | -15.7% |
| 5) TOTAL, REVENUES | | | 107,304,686.00 | 45,721,002.16 | 153,025,688.16 | 111,083,851.00 | 27,282,514.00 | 138,366,365.00 | -9.6% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 55,218,505.23 | 46,891,009.28 | 102,109,514.51 | 57,208,713.70 | 30,323,423.48 | 87,532,137.18 | -14.3% |
| 2) Instruction - Related Services | 2000-2999 | | 8,878,048.55 | 3,706,990.68 | 12,585,039.23 | 4,772,808.50 | 5,879,536.23 | 10,652,344.73 | -15.4% |
| 3) Pupil Services | 3000-3999 | | 4,483,851.56 | 7,477,169.48 | 11,961,021.04 | 7,707,213.76 | 3,525,476.74 | 11,232,690.50 | -6.1% |
| 4) Ancillary Services | 4000-4999 | | 373,323.28 | 77,744.33 | 451,067.61 | 393,656.65 | 0.00 | 393,656.65 | -12.7% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 6,132,373.95 | 5,241,673.71 | 11,374,047.66 | 7,334,486.31 | 2,697,558.02 | 10,032,044.33 | -11.8% |
| 8) Plant Services | 8000-8999 | | 7,628,030.77 | 6,685,114.36 | 14,313,145.13 | 4,559,278.37 | 8,692,615.89 | 13,251,894.26 | -7.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 666,022.00 | 0.00 | 666,022.00 | 716,022.00 | 30,000.00 | 746,022.00 | 12.0% |
| 10) TOTAL, EXPENDITURES | | | 83,380,155.34 | 70,079,701.84 | 153,459,857.18 | 82,692,179.29 | 51,148,610.36 | 133,840,789.65 | -12.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 23,924,530.66 | (24,358,699.68) | (434,169.02) | 28,391,671.71 | (23,866,096.36) | 4,525,575.35 | -1142.4% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | (22,127,037.08) | 22,127,037.08 | 0.00 | (23,866,096.36) | 23,866,096.36 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (22,127,037.08) | 22,127,037.08 | 0.00 | (23,866,096.36) | 23,866,096.36 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2021-22 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 1,797,493.58 | (2,231,662.60) | (434,169.02) | 4,525,575.35 | 0.00 | 4,525,575.35 | -1142.4% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 12,478,174.55 | 2,231,662.94 | 14,709,837.49 | 14,275,667.42 | 0.34 | 14,275,667.76 | -3.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 12,478,174.55 | 2,231,662.94 | 14,709,837.49 | 14,275,667.42 | 0.34 | 14,275,667.76 | -3.0% |
| d) Other Restatements | | 9795 | (0.71) | 0.00 | (0.71) | 0.00 | 0.00 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 12,478,173.84 | 2,231,662.94 | 14,709,836.78 | 14,275,667.42 | 0.34 | 14,275,667.76 | -3.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 14,275,667.42 | 0.34 | 14,275,667.76 | 18,801,242.77 | 0.34 | 18,801,243.11 | 31.7% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 20,000.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 15,895.18 | 0.00 | 15,895.18 | 0.00 | 0.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.73 | 0.73 | 0.00 | 0.73 | 0.73 | 0.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 4,603,796.00 | 0.00 | 4,603,796.00 | 4,015,224.00 | 0.00 | 4,015,224.00 | -12.8% |
| Unassigned/Unappropriated Amount | | 9790 | 9,635,976.24 | (0.39) | 9,635,975.85 | 14,766,018.77 | (0.39) | 14,766,018.38 | 53.2% |

| Resource | Description | 2020-21 Estimated Actuals | 2021-22 Budget |
|---|---|---|---|
| 3181 | NCLB: ARRA Title I, School Improvement Grant (17-18) | 0.05 | 0.05 |
| 3220 | Coronavirus Relief Fund: Learning Loss Mitigation | 0.58 | 0.58 |
| 4203 | ESSA: Title III, English Learner Student Program | 0.10 | 0.10 |
| Total, Restricted Balance | | 0.73 | 0.73 |

# FORM MYP

# Multiyear Projections

| 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 | 102,758,266.00 | -5.04% | 97,574,681.00 | -1.88% | 95,737,639.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 1,573,800.00 | -4.04% | 1,510,287.00 | -5.00% | 1,434,799.00 |
| 4. Other Local Revenues | 8600-8799 | 6,751,785.00 | -65.75% | 2,312,802.00 | 0.00% | 2,312,802.00 |
| 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 | (23,866,096.36) | 3.05% | (24,594,183.00) | 1.64% | (24,997,354.00) |
| 6. Total (Sum lines A1 thru A5c) | | 87,217,754.64 | -11.94% | 76,803,587.00 | -3.02% | 74,487,886.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 39,366,289.23 | | 41,620,573.60 |
| b. Step & Column Adjustment | | | | 590,494.34 | | 624,308.60 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 1,663,790.03 | | (989,625.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 39,366,289.23 | 5.73% | 41,620,573.60 | -0.88% | 41,255,257.20 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 10,985,401.61 | | 14,362,592.98 |
| b. Step & Column Adjustment | | | | 219,708.03 | | 287,251.86 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 3,157,483.34 | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 10,985,401.61 | 30.74% | 14,362,592.98 | 2.00% | 14,649,844.84 |
| 3. Employee Benefits | 3000-3999 | 21,516,653.11 | 17.13% | 25,202,637.00 | -1.63% | 24,792,193.00 |
| 4. Books and Supplies | 4000-4999 | 2,402,597.74 | -37.46% | 1,502,598.00 | 0.00% | 1,502,598.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 10,569,600.16 | -8.04% | 9,719,600.00 | -5.14% | 9,219,600.00 |
| 6. Capital Outlay | 6000-6999 | 240,400.00 | 0.00% | 240,400.00 | 0.00% | 240,400.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 716,022.00 | 0.00% | 716,022.00 | 0.00% | 716,022.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (3,104,784.56) | 0.62% | (3,123,948.00) | -21.66% | (2,447,166.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | (17,960,747.00) | | |
| 11. Total (Sum lines B1 thru B10) | | 82,692,179.29 | -12.59% | 72,279,728.58 | 24.42% | 89,928,749.04 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 4,525,575.35 | | 4,523,858.42 | | (15,440,863.04) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 14,275,667.42 | | 18,801,242.77 | | 23,325,101.19 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 18,801,242.77 | | 23,325,101.19 | | 7,884,238.15 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 20,000.00 | | 20,000.00 | | 20,000.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,015,224.00 | | 3,401,352.00 | | 3,936,174.00 |
| 2. Unassigned/Unappropriated | 9790 | 14,766,018.77 | | 19,903,749.19 | | 3,928,064.15 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 18,801,242.77 | | 23,325,101.19 | | 7,884,238.15 |

| Description | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 4,015,224.00 | | 3,401,352.00 | | 3,936,174.00 |
| c. Unassigned/Unappropriated | 9790 | 14,766,018.77 | | 19,903,749.19 | | 3,928,064.15 |
| (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) | | 18,781,242.77 | | 23,305,101.19 | | 7,864,238.15 |

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.

For B1d in 2022-23 This amount is a reduction of 15 Teacher FTE, a reduction of $225,000 in Substitute and extra duty. It also includes an increase for onetime decrease in 2021-22 to pay for principal salaries with ESSER II restricted funds. For B2d in 2022-23 This amount is to increase for a onetime decrease in 2021-22 to pay for custodian salaries with ESSER II restricted funds. For B10 in 2022-23 This is for awarded restricted ESSER III funds that will be used to pay for qualifying expenditures that have not yet been identified. For B1d in 2023-24 This amount is a reduction of 10 Teacher FTE, a reduction of $125,000 in Substitute and extra duty.

| Description | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 16,245,148.00 | 75.71% | 28,545,157.00 | -79.08% | 5,971,697.00 |
| 3. Other State Revenues | 8300-8599 | 10,365,580.00 | -1.02% | 10,260,253.00 | -1.00% | 10,157,994.00 |
| 4. Other Local Revenues | 8600-8799 | 671,786.00 | -77.67% | 150,000.00 | 0.00% | 150,000.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 23,866,096.36 | 3.05% | 24,594,183.00 | 1.64% | 24,997,354.00 |
| 6. Total (Sum lines A1 thru A5c) | | 51,148,610.36 | 24.25% | 63,549,593.00 | -35.05% | 41,277,045.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 15,182,898.15 | | 11,751,154.62 |
| b. Step & Column Adjustment | | | | 227,743.47 | | 176,267.32 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (3,659,487.00) | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 15,182,898.15 | -22.60% | 11,751,154.62 | 1.50% | 11,927,421.94 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 8,890,368.49 | | 5,853,793.04 |
| b. Step & Column Adjustment | | | | 177,007.89 | | 116,276.02 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (3,213,583.34) | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 8,890,368.49 | -34.16% | 5,853,793.04 | 1.99% | 5,970,069.06 |
| 3. Employee Benefits | 3000-3999 | 16,634,590.72 | -5.36% | 15,742,532.00 | 1.09% | 15,914,335.00 |
| 4. Books and Supplies | 4000-4999 | 1,172,947.91 | 79.42% | 2,104,494.00 | 12.61% | 2,369,934.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 6,540,247.07 | -55.66% | 2,899,964.68 | 4.32% | 3,025,346.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 30,000.00 | 0.00% | 30,000.00 | 0.00% | 30,000.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 2,697,558.02 | 0.71% | 2,716,721.00 | -24.91% | 2,039,939.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 22,450,934.00 | | |
| 11. Total (Sum lines B1 thru B10) | | 51,148,610.36 | 24.25% | 63,549,593.34 | -35.05% | 41,277,045.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 0.00 | | (0.34) | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 0.34 | | 0.34 | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 0.34 | | 0.00 | | 0.00 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 0.73 | | | | |
| 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 | (0.39) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 0.34 | | 0.00 | | 0.00 |

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

For B1d in 2022-23 This amount is to decrease a onetime increase in 2021-22 to pay for principal salaries with ESSER II funds. For B2d in 2022-23 This amount is to decrease a onetime increase in 2021-22 to pay for custodian salaries with ESSER II Funds. For B10 in 2022-23 This is for awarded ESSER III funds that have not yet been allocated to specific objects.

| 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 | 102,758,266.00 | -5.04% | 97,574,681.00 | -1.88% | 95,737,639.00 |
| 2. Federal Revenues | 8100-8299 | 16,245,148.00 | 75.71% | 28,545,157.00 | -79.08% | 5,971,697.00 |
| 3. Other State Revenues | 8300-8599 | 11,939,380.00 | -1.41% | 11,770,540.00 | -1.51% | 11,592,793.00 |
| 4. Other Local Revenues | 8600-8799 | 7,423,571.00 | -66.82% | 2,462,802.00 | 0.00% | 2,462,802.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 138,366,365.00 | 1.44% | 140,353,180.00 | -17.52% | 115,764,931.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 54,549,187.38 | | 53,371,728.22 |
| b. Step & Column Adjustment | | | | 818,237.81 | | 800,575.92 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (1,995,696.97) | | (989,625.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 54,549,187.38 | -2.16% | 53,371,728.22 | -0.35% | 53,182,679.14 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 19,875,770.10 | | 20,216,386.02 |
| b. Step & Column Adjustment | | | | 396,715.92 | | 403,527.88 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (56,100.00) | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 19,875,770.10 | 1.71% | 20,216,386.02 | 2.00% | 20,619,913.90 |
| 3. Employee Benefits | 3000-3999 | 38,151,243.83 | 7.32% | 40,945,169.00 | -0.58% | 40,706,528.00 |
| 4. Books and Supplies | 4000-4999 | 3,575,545.65 | 0.88% | 3,607,092.00 | 7.36% | 3,872,532.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 17,109,847.23 | -26.24% | 12,619,564.68 | -2.97% | 12,244,946.00 |
| 6. Capital Outlay | 6000-6999 | 240,400.00 | 0.00% | 240,400.00 | 0.00% | 240,400.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 746,022.00 | 0.00% | 746,022.00 | 0.00% | 746,022.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (407,226.54) | 0.00% | (407,227.00) | 0.00% | (407,227.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 4,490,187.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 133,840,789.65 | 1.49% | 135,829,321.92 | -3.40% | 131,205,794.04 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 4,525,575.35 | | 4,523,858.08 | | (15,440,863.04) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 14,275,667.76 | | 18,801,243.11 | | 23,325,101.19 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 18,801,243.11 | | 23,325,101.19 | | 7,884,238.15 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 20,000.00 | | 20,000.00 | | 20,000.00 |
| b. Restricted | 9740 | 0.73 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 4,015,224.00 | | 3,401,352.00 | | 3,936,174.00 |
| 2. Unassigned/Unappropriated | 9790 | 14,766,018.38 | | 19,903,749.19 | | 3,928,064.15 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 18,801,243.11 | | 23,325,101.19 | | 7,884,238.15 |

| Description | Object Codes | 2021-22 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2022-23 Projection (C) | % Change (Cols. E-C/C) (D) | 2023-24 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 4,015,224.00 | | 3,401,352.00 | | 3,936,174.00 |
| c. Unassigned/Unappropriated | 9790 | 14,766,018.77 | | 19,903,749.19 | | 3,928,064.15 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (0.39) | | 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) | | 18,781,242.38 | | 23,305,101.19 | | 7,864,238.15 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 14.03% | | 17.16% | | 5.99% |
| 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) | | 8,175.89 | | 7,774.00 | | 7,378.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 133,840,789.65 | | 135,829,321.92 | | 131,205,794.04 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 133,840,789.65 | | 135,829,321.92 | | 131,205,794.04 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 4,015,223.69 | | 4,074,879.66 | | 3,936,173.82 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 4,015,223.69 | | 4,074,879.66 | | 3,936,173.82 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

# FORMS

## 12, 13, 14, 21, 25, 35, 40, 51, & 67

| 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 | 8,268.75 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 585,488.00 | 585,488.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 593,756.75 | 585,488.00 | -1.4% |
| **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 | 48,348.14 | 48,348.14 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 541,224.61 | 532,955.86 | -1.5% |
| 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 | 4,184.00 | 4,184.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 593,756.75 | 585,488.00 | -1.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 0.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 5,225.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (5,225.00) | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 87,643.64 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 5,225.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 92,868.64 | | |
| **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 | 30,000.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 30,000.00 | | |
| **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) | | | 62,868.64 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 8,268.75 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 8,268.75 | 0.00 | -100.0% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 585,488.00 | 585,488.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 585,488.00 | 585,488.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 593,756.75 | 585,488.00 | -1.4% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 48,348.14 | 48,348.14 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 48,348.14 | 48,348.14 | 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% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 541,224.61 | 532,955.86 | -1.5% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 541,224.61 | 532,955.86 | -1.5% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 4,184.00 | 4,184.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 4,184.00 | 4,184.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 593,756.75 | 585,488.00 | -1.4% |

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

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 8,268.75 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 585,488.00 | 585,488.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 593,756.75 | 585,488.00 | -1.4% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 589,572.75 | 581,304.00 | -1.4% |
| 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 | | 4,184.00 | 4,184.00 | 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 | | | 593,756.75 | 585,488.00 | -1.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 0.00 | 0.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 5,225.00 | 0.00 | -100.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (5,225.00) | 0.00 | -100.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 7,043,422.00 | 5,749,558.00 | -18.4% |
| 3) Other State Revenue | | 8300-8599 | 406,938.00 | 338,779.20 | -16.7% |
| 4) Other Local Revenue | | 8600-8799 | 25,000.00 | 10,000.00 | -60.0% |
| 5) TOTAL, REVENUES | | | 7,475,360.00 | 6,098,337.20 | -18.4% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 2,887,167.83 | 2,823,288.57 | -2.2% |
| 3) Employee Benefits | | 3000-3999 | 1,845,174.48 | 1,971,333.74 | 6.8% |
| 4) Books and Supplies | | 4000-4999 | 2,321,020.00 | 2,465,000.00 | 6.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 102,600.00 | 95,168.57 | -7.2% |
| 6) Capital Outlay | | 6000-6999 | 20,000.00 | 20,000.00 | 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 | 345,108.21 | 403,042.54 | 16.8% |
| 9) TOTAL, EXPENDITURES | | | 7,521,070.52 | 7,777,833.42 | 3.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (45,710.52) | (1,679,496.22) | 3574.2% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (45,710.52) | (1,679,496.22) | 3574.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,839,116.31 | 1,793,405.79 | -2.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,839,116.31 | 1,793,405.79 | -2.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,839,116.31 | 1,793,405.79 | -2.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,793,405.79 | 113,909.57 | -93.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 1,000.00 | 0.00 | -100.0% |
| Stores | | 9712 | 176,645.03 | 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 | 2,771,918.54 | 4,461,668.54 | 61.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (1,156,157.78) | (4,347,758.97) | 276.1% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,647,906.17 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 1,000.00 | | |
| 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 | 176,645.03 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 2,825,551.20 | | |
| **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 | 700,000.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 700,000.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 2,125,551.20 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 7,043,422.00 | 5,749,558.00 | -18.4% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 7,043,422.00 | 5,749,558.00 | -18.4% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 406,938.00 | 338,779.20 | -16.7% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 406,938.00 | 338,779.20 | -16.7% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 15,000.00 | 10,000.00 | -33.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 10,000.00 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 25,000.00 | 10,000.00 | -60.0% |
| TOTAL, REVENUES | | | 7,475,360.00 | 6,098,337.20 | -18.4% |

| 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 | 1,987,430.21 | 1,915,938.87 | -3.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 686,210.50 | 703,996.50 | 2.6% |
| Clerical, Technical and Office Salaries | | 2400 | 213,527.12 | 203,353.20 | -4.8% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,887,167.83 | 2,823,288.57 | -2.2% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 574,057.84 | 635,360.44 | 10.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 228,134.35 | 219,880.63 | -3.6% |
| Health and Welfare Benefits | | 3401-3402 | 951,710.81 | 994,137.40 | 4.5% |
| Unemployment Insurance | | 3501-3502 | 1,454.08 | 34,726.49 | 2288.2% |
| Workers' Compensation | | 3601-3602 | 89,817.40 | 87,228.78 | -2.9% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,845,174.48 | 1,971,333.74 | 6.8% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 321,020.00 | 290,000.00 | -9.7% |
| Noncapitalized Equipment | | 4400 | 35,000.00 | 25,000.00 | -28.6% |
| Food | | 4700 | 1,965,000.00 | 2,150,000.00 | 9.4% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,321,020.00 | 2,465,000.00 | 6.2% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 8,500.00 | 6,000.00 | -29.4% |
| Dues and Memberships | | 5300 | 2,000.00 | 2,000.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 17,000.00 | 17,000.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 46,200.00 | 45,468.57 | -1.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 2,500.00 | 2,500.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 25,300.00 | 21,600.00 | -14.6% |
| Communications | | 5900 | 1,100.00 | 600.00 | -45.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 102,600.00 | 95,168.57 | -7.2% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 20,000.00 | 20,000.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 20,000.00 | 20,000.00 | 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% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 345,108.21 | 403,042.54 | 16.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 345,108.21 | 403,042.54 | 16.8% |
| TOTAL, EXPENDITURES | | | 7,521,070.52 | 7,777,833.42 | 3.4% |

| 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 | 7,043,422.00 | 5,749,558.00 | -18.4% |
| 3) Other State Revenue | | 8300-8599 | 406,938.00 | 338,779.20 | -16.7% |
| 4) Other Local Revenue | | 8600-8799 | 25,000.00 | 10,000.00 | -60.0% |
| 5) TOTAL, REVENUES | | | 7,475,360.00 | 6,098,337.20 | -18.4% |
| **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 | | 7,158,962.31 | 7,357,790.88 | 2.8% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 345,108.21 | 403,042.54 | 16.8% |
| 8) Plant Services | 8000-8999 | | 17,000.00 | 17,000.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 7,521,070.52 | 7,777,833.42 | 3.4% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (45,710.52) | (1,679,496.22) | 3574.2% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (45,710.52) | (1,679,496.22) | 3574.2% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,839,116.31 | 1,793,405.79 | -2.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,839,116.31 | 1,793,405.79 | -2.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,839,116.31 | 1,793,405.79 | -2.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,793,405.79 | 113,909.57 | -93.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 1,000.00 | 0.00 | -100.0% |
| Stores | | 9712 | 176,645.03 | 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 | 2,771,918.54 | 4,461,668.54 | 61.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (1,156,157.78) | (4,347,758.97) | 276.1% |

| Resource | Description | 2020-21 Estimated Actuals | 2021-22 Budget |
|---|---|---|---|
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen | 2,771,918.54 | 4,461,668.54 |
| Total, Restricted Balance | | 2,771,918.54 | 4,461,668.54 |

| 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 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 | 141,763.95 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 575,483.19 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 717,247.14 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (717,247.14) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (717,247.14) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 717,247.14 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 717,247.14 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 717,247.14 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 471,171.99 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 471,171.99 | | |
| **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) | | | 471,171.99 | | |

| 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 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| 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 | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **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 | 16,285.65 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 125,478.30 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 141,763.95 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 16,187.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 559,296.19 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 575,483.19 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **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 | | | 717,247.14 | 0.00 | -100.0% |

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

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 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 | | 717,247.14 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 717,247.14 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (717,247.14) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (717,247.14) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 717,247.14 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 717,247.14 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 717,247.14 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 50,000.00 | 25,000.00 | -50.0% |
| 5) TOTAL, REVENUES | | | 50,000.00 | 25,000.00 | -50.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 21,497.47 | 20,545.78 | -4.4% |
| 3) Employee Benefits | | 3000-3999 | 12,314.53 | 13,136.36 | 6.7% |
| 4) Books and Supplies | | 4000-4999 | 500.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 303,000.00 | 288,000.00 | -5.0% |
| 6) Capital Outlay | | 6000-6999 | 1,363,256.15 | 899,877.86 | -34.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,700,568.15 | 1,221,560.00 | -28.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (1,650,568.15) | (1,196,560.00) | -27.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,650,568.15) | (1,196,560.00) | -27.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,997,137.07 | 6,346,568.92 | -20.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,997,137.07 | 6,346,568.92 | -20.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,997,137.07 | 6,346,568.92 | -20.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,346,568.92 | 5,150,008.92 | -18.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 6,346,568.92 | 5,150,008.92 | -18.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 5,299,759.13 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 2,800,095.14 | | |
| 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 | | | 8,099,854.27 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 175,337.15 | | |
| 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 | | | 175,337.15 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 7,924,517.12 | | |

| 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 | 50,000.00 | 25,000.00 | -50.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 50,000.00 | 25,000.00 | -50.0% |
| TOTAL, REVENUES | | | 50,000.00 | 25,000.00 | -50.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 21,497.47 | 20,545.78 | -4.4% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 21,497.47 | 20,545.78 | -4.4% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 4,346.48 | 4,707.04 | 8.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,644.56 | 1,571.75 | -4.4% |
| Health and Welfare Benefits | | 3401-3402 | 5,648.55 | 5,970.08 | 5.7% |
| Unemployment Insurance | | 3501-3502 | 10.75 | 252.71 | 2250.8% |
| Workers' Compensation | | 3601-3602 | 664.19 | 634.78 | -4.4% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 12,314.53 | 13,136.36 | 6.7% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 500.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 500.00 | 0.00 | -100.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 303,000.00 | 288,000.00 | -5.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 303,000.00 | 288,000.00 | -5.0% |
| **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 | 1,363,256.15 | 899,877.86 | -34.0% |
| 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 | | | 1,363,256.15 | 899,877.86 | -34.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 1,700,568.15 | 1,221,560.00 | -28.2% |

| 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% |

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

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 50,000.00 | 25,000.00 | -50.0% |
| 5) TOTAL, REVENUES | | | 50,000.00 | 25,000.00 | -50.0% |
| **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 | | 1,700,568.15 | 1,221,560.00 | -28.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,700,568.15 | 1,221,560.00 | -28.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (1,650,568.15) | (1,196,560.00) | -27.5% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,650,568.15) | (1,196,560.00) | -27.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 7,997,137.07 | 6,346,568.92 | -20.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 7,997,137.07 | 6,346,568.92 | -20.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 7,997,137.07 | 6,346,568.92 | -20.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,346,568.92 | 5,150,008.92 | -18.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 6,346,568.92 | 5,150,008.92 | -18.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Estimated Actuals | 2021-22 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 6,346,568.92 | 5,150,008.92 |
| Total, Restricted Balance | | 6,346,568.92 | 5,150,008.92 |

| 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 | 600,000.00 | 600,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 600,000.00 | 600,000.00 | 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 | 545,762.00 | 2,339,959.00 | 328.8% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 545,762.00 | 2,339,959.00 | 328.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 54,238.00 | (1,739,959.00) | -3308.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 54,238.00 | (1,739,959.00) | -3308.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,760,720.32 | 1,814,958.32 | 3.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,760,720.32 | 1,814,958.32 | 3.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,760,720.32 | 1,814,958.32 | 3.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,814,958.32 | 74,999.32 | -95.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,814,958.32 | 74,999.32 | -95.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 44,209.73 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 44,209.73 | | |
| **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) | | | 44,209.73 | | |

| 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 | 35,000.00 | 20,000.00 | -42.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 565,000.00 | 580,000.00 | 2.7% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 600,000.00 | 600,000.00 | 0.0% |
| TOTAL, REVENUES | | | 600,000.00 | 600,000.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 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 | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 75,762.00 | 64,959.00 | -14.3% |
| Other Debt Service - Principal | | 7439 | 470,000.00 | 2,275,000.00 | 384.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 545,762.00 | 2,339,959.00 | 328.8% |
| TOTAL, EXPENDITURES | | | 545,762.00 | 2,339,959.00 | 328.8% |

| 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 | 600,000.00 | 600,000.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 600,000.00 | 600,000.00 | 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 | 545,762.00 | 2,339,959.00 | 328.8% |
| 10) TOTAL, EXPENDITURES | | | 545,762.00 | 2,339,959.00 | 328.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 54,238.00 | (1,739,959.00) | -3308.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 54,238.00 | (1,739,959.00) | -3308.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,760,720.32 | 1,814,958.32 | 3.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,760,720.32 | 1,814,958.32 | 3.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,760,720.32 | 1,814,958.32 | 3.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,814,958.32 | 74,999.32 | -95.9% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,814,958.32 | 74,999.32 | -95.9% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2020-21 Estimated Actuals | 2021-22 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 1,814,958.32 | 74,999.32 |
| Total, Restricted Balance | | 1,814,958.32 | 74,999.32 |

| 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 | 949.34 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 949.34 | 0.00 | -100.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 1,937,248.61 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,937,248.61 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (1,936,299.27) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,800,000.00 | 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 | | | 1,800,000.00 | 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)** | | | (136,299.27) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 136,299.27 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 136,299.27 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 136,299.27 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,800,000.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 1,800,000.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 1,800,000.00 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| School Facilities Apportionments | | 8545 | 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 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 949.34 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 949.34 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 949.34 | 0.00 | -100.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 1,937,248.61 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,937,248.61 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 1,937,248.61 | 0.00 | -100.0% |

| 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 | 1,800,000.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,800,000.00 | 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 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) | | | 1,800,000.00 | 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 | 949.34 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 949.34 | 0.00 | -100.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,937,248.61 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 1,937,248.61 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (1,936,299.27) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,800,000.00 | 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 | | | 1,800,000.00 | 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)** | | | (136,299.27) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 136,299.27 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 136,299.27 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 136,299.27 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 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 | 138,094.94 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 138,094.94 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (138,094.94) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (138,094.94) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 138,094.94 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 138,094.94 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 138,094.94 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 0.00 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| 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 | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **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 | 138,094.94 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 138,094.94 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 138,094.94 | 0.00 | -100.0% |

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

| 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) | | | 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 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 | 138,094.94 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 138,094.94 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (138,094.94) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (138,094.94) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 138,094.94 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 138,094.94 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 138,094.94 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 19,122,962.28 | 18,877,986.91 | -1.3% |
| 5) TOTAL, REVENUES | | | 19,122,962.28 | 18,877,986.91 | -1.3% |
| **B. EXPENSES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 73,242.75 | 73,822.84 | 0.8% |
| 3) Employee Benefits | | 3000-3999 | 38,074.27 | 41,307.19 | 8.5% |
| 4) Books and Supplies | | 4000-4999 | 6,500.00 | 6,500.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 19,008,779.44 | 18,756,356.88 | -1.3% |
| 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 | | | 19,126,596.46 | 18,877,986.91 | -1.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (3,634.18) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,800,000.00 | 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 | | | (1,800,000.00) | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | (1,803,634.18) | 0.00 | -100.0% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,445,489.67 | 1,641,855.49 | -52.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,445,489.67 | 1,641,855.49 | -52.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 3,445,489.67 | 1,641,855.49 | -52.3% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,641,855.49 | 1,641,855.49 | 0.0% |
| 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 | 1,641,855.49 | 1,641,855.49 | 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 | 2,271,600.03 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 860,495.50 | | |
| 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 | | | 3,132,095.53 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 1,500,000.00 | | |
| 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 | | | 1,500,000.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. NET POSITION** | | | | | |
| Net Position, June 30 (G10 + H2) - (I7 + J2) | | | 1,632,095.53 | | |

| 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 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 19,122,962.28 | 18,877,986.91 | -1.3% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 19,122,962.28 | 18,877,986.91 | -1.3% |
| TOTAL, REVENUES | | | 19,122,962.28 | 18,877,986.91 | -1.3% |

| 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 | 73,242.75 | 73,822.84 | 0.8% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 73,242.75 | 73,822.84 | 0.8% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 14,850.75 | 16,912.81 | 13.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 5,603.07 | 5,647.45 | 0.8% |
| Health and Welfare Benefits | | 3401-3402 | 15,320.93 | 15,558.08 | 1.5% |
| Unemployment Insurance | | 3501-3502 | 36.62 | 908.02 | 2379.6% |
| Workers' Compensation | | 3601-3602 | 2,262.90 | 2,280.83 | 0.8% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 38,074.27 | 41,307.19 | 8.5% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 6,500.00 | 6,500.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 6,500.00 | 6,500.00 | 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 | 3,550.00 | 3,550.00 | 0.0% |
| Dues and Memberships | | 5300 | 1,500.00 | 1,500.00 | 0.0% |
| Insurance | | 5400-5450 | 18,995,979.44 | 18,742,556.88 | -1.3% |
| 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 | 2,500.00 | 2,500.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 5,000.00 | 6,000.00 | 20.0% |
| Communications | | 5900 | 250.00 | 250.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 19,008,779.44 | 18,756,356.88 | -1.3% |
| **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 | | | 19,126,596.46 | 18,877,986.91 | -1.3% |

| Description | Resource Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 1,800,000.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 1,800,000.00 | 0.00 | -100.0% |
| **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) | | | (1,800,000.00) | 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 | 19,122,962.28 | 18,877,986.91 | -1.3% |
| 5) TOTAL, REVENUES | | | 19,122,962.28 | 18,877,986.91 | -1.3% |
| **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 | | 19,126,596.46 | 18,877,986.91 | -1.3% |
| 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 | | | 19,126,596.46 | 18,877,986.91 | -1.3% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (3,634.18) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 1,800,000.00 | 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 | | | (1,800,000.00) | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2020-21 Estimated Actuals | 2021-22 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)** | | | (1,803,634.18) | 0.00 | -100.0% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,445,489.67 | 1,641,855.49 | -52.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,445,489.67 | 1,641,855.49 | -52.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 3,445,489.67 | 1,641,855.49 | -52.3% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 1,641,855.49 | 1,641,855.49 | 0.0% |
| 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 | 1,641,855.49 | 1,641,855.49 | 0.0% |

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

# FORM CASH

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 5,134,108.60 | 7,649,291.05 | 6,477,574.84 | 5,607,291.41 | 5,941,248.07 | 7,894,173.06 | 17,804,473.73 | 14,051,992.01 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 3,197,607.00 | 3,197,607.00 | 9,803,493.00 | 5,755,692.00 | 5,755,692.00 | 9,803,493.00 | 5,755,692.00 | 5,755,694.00 |
| Property Taxes | 8020-8079 | | | | | 1,504,834.00 | 2,779,465.00 | 8,403,416.00 | 2,808,178.00 | (2,244.00) |
| Miscellaneous Funds | 8080-8099 | | | | (628,512.18) | (628,512.18) | (628,512.18) | (628,512.18) | (628,512.18) | (628,512.18) |
| Federal Revenue | 8100-8299 | | 311,021.00 | 4,631,932.00 | 622,043.00 | 622,043.00 | 4,631,932.00 | 622,043.00 | 622,043.00 | 622,043.00 |
| Other State Revenue | 8300-8599 | | 2,250.00 | 2,250.00 | 427,149.00 | 2,250.00 | 266,824.00 | 3,283,893.00 | 2,250.00 | 2,250.00 |
| Other Local Revenue | 8600-8799 | | 248,617.00 | 248,617.00 | 248,617.00 | 248,617.00 | 248,617.00 | 248,617.00 | 248,617.00 | 2,468,109.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 3,759,495.00 | 8,080,406.00 | 10,472,789.82 | 7,504,923.82 | 13,054,017.82 | 21,732,949.82 | 8,808,267.82 | 8,217,339.82 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 482,858.15 | 855,730.92 | 5,321,059.83 | 5,321,059.83 | 5,321,059.83 | 5,321,059.83 | 5,321,059.83 | 5,321,059.83 |
| Classified Salaries | 2000-2999 | | 880,073.58 | 1,852,882.35 | 1,714,281.42 | 1,714,281.42 | 1,714,281.42 | 1,714,281.42 | 1,714,281.42 | 1,714,281.42 |
| Employee Benefits | 3000-3999 | | 360,558.80 | 665,817.65 | 3,097,262.93 | 3,097,262.93 | 3,097,262.93 | 3,097,262.93 | 3,097,262.93 | 3,097,262.93 |
| Books and Supplies | 4000-4999 | | 224,551.10 | 224,551.10 | 250,115.48 | 250,115.48 | 250,115.48 | 250,115.48 | 250,115.48 | 250,115.48 |
| Services | 5000-5999 | | 845,845.46 | 845,845.46 | 1,233,452.50 | 1,233,452.50 | 1,233,452.50 | 1,233,452.50 | 1,233,452.50 | 1,233,452.50 |
| Capital Outlay | 6000-6599 | | | | | | | 120,200.00 | | |
| Other Outgo | 7000-7499 | | | | | | | | | |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 2,793,887.09 | 4,444,827.48 | 11,616,172.16 | 11,616,172.16 | 11,616,172.16 | 11,736,372.16 | 11,616,172.16 | 11,616,172.16 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 20,000.00 | | | | | | | | |
| Accounts Receivable | 9200-9299 | 29,160,519.55 | 13,305,497.00 | 3,681,155.00 | 3,665,799.00 | 3,620,205.00 | 2,340,270.00 | 43,153.36 | 1,121,887.56 | (2,483,385.00) |
| Due From Other Funds | 9310 | 2,230,000.00 | (650,000.00) | 500,000.00 | 500,000.00 | | | | 500,000.00 | (1,000,000.00) |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | 760,895.18 | 760,895.18 | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 32,171,414.73 | 13,416,392.18 | 4,181,155.00 | 4,165,799.00 | 3,620,205.00 | 2,340,270.00 | 43,153.36 | 1,621,887.56 | (3,483,385.00) |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | (15,593,261.21) | 6,560,652.54 | 5,400,000.00 | 750,000.00 | 875,000.00 | (10,000.00) | (80,500.00) | 2,571,171.98 | (450,000.00) |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | (12,000,000.00) | 5,305,497.00 | 3,681,155.00 | 3,013,348.00 | | | | | |
| Unearned Revenues | 9650 | (250,000.00) | | | 50,000.00 | | | 200,000.00 | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | (27,843,261.21) | 11,866,149.54 | 9,081,155.00 | 3,813,348.00 | 875,000.00 | (10,000.00) | 119,500.00 | 2,571,171.98 | (450,000.00) |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | (668.10) | 92,705.27 | (79,352.09) | 1,700,000.00 | (1,835,190.67) | (9,930.35) | 4,707.04 | 500,000.00 |
| TOTAL BALANCE SHEET ITEMS | | 60,014,675.94 | 1,549,574.54 | (4,807,294.73) | 273,098.91 | 4,445,205.00 | 515,079.33 | (86,276.99) | (944,577.38) | (2,533,385.00) |
| E. NET INCREASE/DECREASE (B - C + D) | | | 2,515,182.45 | (1,171,716.21) | (870,283.43) | 333,956.66 | 1,952,924.99 | 9,910,300.67 | (3,752,481.72) | (5,932,217.34) |
| F. ENDING CASH (A + E) | | | 7,649,291.05 | 6,477,574.84 | 5,607,291.41 | 5,941,248.07 | 7,894,173.06 | 17,804,473.73 | 14,051,992.01 | 8,119,774.67 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 8,119,774.67 | 7,509,307.33 | 9,754,730.58 | 3,904,064.56 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 9,803,495.00 | 5,755,694.00 | 5,755,694.00 | 9,803,491.00 | | | 80,143,344.00 | 80,143,344.00 |
| Property Taxes | 8020-8079 | 3,335,006.00 | 7,994,865.00 | 22,565.00 | 2,682,471.00 | | | 29,528,556.00 | 29,528,556.00 |
| Miscellaneous Funds | 8080-8099 | (628,512.18) | (628,512.18) | (628,512.18) | (628,512.18) | (628,512.18) | | (6,913,633.98) | (6,913,634.00) |
| Federal Revenue | 8100-8299 | 622,043.00 | 2,315,966.00 | 311,021.00 | 311,018.00 | | | 16,245,148.00 | 16,245,148.00 |
| Other State Revenue | 8300-8599 | 1,066,695.00 | 300,809.00 | 2,250.00 | 6,580,510.00 | | | 11,939,380.00 | 11,939,380.00 |
| Other Local Revenue | 8600-8799 | 248,617.00 | 248,617.00 | 2,468,108.00 | 249,801.00 | | | 7,423,571.00 | 7,423,571.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 14,447,343.82 | 15,987,438.82 | 7,931,125.82 | 18,998,778.82 | (628,512.18) | 0.00 | 138,366,365.02 | 138,366,365.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 5,321,059.83 | 5,321,059.83 | 5,321,059.83 | 5,321,059.83 | | | 54,549,187.37 | 54,549,187.38 |
| Classified Salaries | 2000-2999 | 1,714,281.42 | 1,714,281.42 | 1,714,281.42 | 1,714,281.42 | | | 19,875,770.13 | 19,875,770.10 |
| Employee Benefits | 3000-3999 | 3,097,262.93 | 3,097,262.93 | 3,097,262.93 | 9,249,500.93 | | | 38,151,243.75 | 38,151,243.83 |
| Books and Supplies | 4000-4999 | 250,115.48 | 250,115.48 | 375,173.22 | 750,346.44 | | | 3,575,545.70 | 3,575,545.65 |
| Services | 5000-5999 | 1,233,452.50 | 1,233,452.50 | 1,850,178.76 | 3,700,357.51 | | | 17,109,847.19 | 17,109,847.23 |
| Capital Outlay | 6000-6599 | | 120,200.00 | | | | | 240,400.00 | 240,400.00 |
| Other Outgo | 7000-7499 | | | 169,397.75 | 169,397.75 | | | 338,795.50 | 338,795.46 |
| Interfund Transfers Out | 7600-7629 | | | | | | | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 11,616,172.16 | 11,736,372.16 | 12,527,353.91 | 20,904,943.88 | 0.00 | 0.00 | 133,840,789.64 | 133,840,789.65 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | 0.00 | |
| Accounts Receivable | 9200-9299 | (3,841,639.00) | (3,200,000.00) | (2,905,000.00) | (5,600,000.00) | | | 9,747,942.92 | |
| Due From Other Funds | 9310 | | | | | | | (150,000.00) | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | (745,000.00) | | | 15,895.18 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | 0.00 | | | 0.00 | |
| SUBTOTAL | | (3,841,639.00) | (3,200,000.00) | (2,905,000.00) | (6,345,000.00) | 0.00 | 0.00 | 9,613,838.10 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | (300,000.00) | (1,250,000.00) | (1,600,000.00) | (7,600,000.00) | | | 4,866,324.52 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 12,000,000.00 | |
| Unearned Revenues | 9650 | | | | (250,000.00) | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | (300,000.00) | (1,250,000.00) | (1,600,000.00) | (7,850,000.00) | 0.00 | 0.00 | 16,866,324.52 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | 100,000.00 | (55,643.41) | 50,562.07 | (467,189.76) | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | (3,441,639.00) | (2,005,643.41) | (1,254,437.93) | 1,037,810.24 | 0.00 | 0.00 | (7,252,486.42) | |
| E. NET INCREASE/DECREASE (B - C + D) | | (610,467.34) | 2,245,423.25 | (5,850,666.02) | (868,354.82) | (628,512.18) | 0.00 | (2,726,911.04) | 4,525,575.35 |
| F. ENDING CASH (A + E) | | 7,509,307.33 | 9,754,730.58 | 3,904,064.56 | 3,035,709.74 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 2,407,197.56 | |

# FORM DEBT

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|---|---|---|---|---|---|---|---|
| **Governmental Activities:** | | | | | | | |
| General Obligation Bonds Payable | 97,885,000.40 | | 97,885,000.40 | | 3,660,000.00 | 94,225,000.40 | 3,660,000.00 |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | 15,920,000.00 | | 15,920,000.00 | | 2,270,000.00 | 13,650,000.00 | 2,270,000.00 |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | 2,664,088.00 | | 2,664,088.00 | | 666,022.00 | 1,998,066.00 | 666,022.00 |
| Compensated Absences Payable | 87,457.07 | | 87,457.07 | 202,881.76 | 87,457.07 | 202,881.76 | 202,881.76 |
| Governmental activities long-term liabilities | 116,556,545.47 | 0.00 | 116,556,545.47 | 202,881.76 | 6,683,479.07 | 110,075,948.16 | 6,798,903.76 |
| **Business-Type Activities:** | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Total/Net OPEB Liability | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

# FORM ICR

**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) — 6,935,614.63
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) — 108,311,123.01

**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) — 6.40%

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

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

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

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

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

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

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

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

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

| | | |
|---|---|---|
| **A.** | **Indirect Costs** | |
| 1. | Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9) | 6,631,954.84 |
| 2. | Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 1,735,696.33 |
| 3. | External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 0.00 |
| 4. | Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. | Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 914,121.29 |
| 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) | 9,281,772.46 |
| 9. | Carry-Forward Adjustment (Part IV, Line F) | (2,327,287.59) |
| 10. | Total Adjusted Indirect Costs (Line A8 plus Line A9) | 6,954,484.87 |
| **B.** | **Base Costs** | |
| 1. | Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 101,656,051.43 |
| 2. | Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 12,585,039.23 |
| 3. | Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 11,267,628.39 |
| 4. | Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 451,067.61 |
| 5. | Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. | Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100) | 0.00 |
| 7. | Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 1,142,343.85 |
| 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) | 1,131,181.65 |
| 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) | 951,763.20 |
| 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) | 13,369,023.84 |
| 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) | 256,296.24 |
| 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) | 589,572.75 |
| 17. | Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100) | 5,190,962.31 |
| 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) | 148,590,930.50 |
| **C.** | **Straight Indirect Cost Percentage Before Carry-Forward Adjustment (For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B19) | 6.25% |
| **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) | 4.68% |

**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)** | 9,281,772.46 |
| **B.** | **Carry-forward adjustment from prior year(s)** | |
| 1. | Carry-forward adjustment from the second prior year | 828,000.83 |
| 2. | Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| **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 (8.37%) times Part III, Line B19); zero if negative | 0.00 |
| 2. | Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.37%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.44%) times Part III, Line B19); zero if positive | (2,327,287.59) |
| **D.** | **Preliminary carry-forward adjustment (Line C1 or C2)** | (2,327,287.59) |
| **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: | 4.68% |
| Option 2. | Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-1,163,643.80) is applied to the current year calculation and the remainder ($-1,163,643.79) is deferred to one or more future years: | 5.46% |
| Option 3. | Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-775,762.53) is applied to the current year calculation and the remainder ($-1,551,525.06) is deferred to one or more future years: | 5.72% |
| | LEA request for Option 1, Option 2, or Option 3 | 1 |
| **F.** | **Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** | (2,327,287.59) |

Approved indirect cost rate: 8.37%
Highest rate used in any program: 8.44%

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 | 3,943,808.34 | 330,096.00 | 8.37% |
| 01 | 3182 | 455,653.05 | 38,138.00 | 8.37% |
| 01 | 3210 | 2,716,635.00 | 227,382.00 | 8.37% |
| 01 | 3215 | 495,795.00 | 41,498.00 | 8.37% |
| 01 | 3310 | 2,757,912.10 | 230,837.00 | 8.37% |
| 01 | 3311 | 17,025.00 | 1,424.00 | 8.36% |
| 01 | 3315 | 74,618.00 | 6,245.00 | 8.37% |
| 01 | 3327 | 104,125.00 | 8,715.00 | 8.37% |
| 01 | 3345 | 564.00 | 47.00 | 8.33% |
| 01 | 4035 | 402,798.95 | 33,714.00 | 8.37% |
| 01 | 4127 | 463,273.74 | 38,775.00 | 8.37% |
| 01 | 4203 | 437,086.20 | 36,584.00 | 8.37% |
| 01 | 5640 | 134,464.00 | 11,254.00 | 8.37% |
| 01 | 6010 | 3,510,142.90 | 17,765.00 | 0.51% |
| 01 | 6011 | 11,556.60 | 577.00 | 4.99% |
| 01 | 6500 | 15,207,223.01 | 1,283,306.00 | 8.44% |
| 01 | 6546 | 962,021.11 | 80,520.00 | 8.37% |
| 01 | 7085 | 1,015,364.00 | 84,985.00 | 8.37% |
| 01 | 7311 | 58,481.00 | 4,894.00 | 8.37% |
| 01 | 7388 | 79,929.14 | 6,690.00 | 8.37% |
| 01 | 7420 | 816,505.00 | 68,341.00 | 8.37% |
| 01 | 7422 | 2,868,152.00 | 240,064.00 | 8.37% |
| 01 | 7510 | 158,558.00 | 13,271.00 | 8.37% |
| 01 | 7810 | 46,139.00 | 3,861.00 | 8.37% |
| 01 | 8150 | 4,178,564.63 | 349,745.86 | 8.37% |
| 12 | 6105 | 581,304.00 | 4,184.00 | 0.72% |
| 13 | 5310 | 7,134,942.31 | 345,108.21 | 4.84% |

# FORM L

| 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 | | 931,486.91 | 931,486.91 |
| 2. State Lottery Revenue | 8560 | 1,301,000.00 | | 393,439.19 | 1,694,439.19 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | P | 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) | | 1,301,000.00 | 0.00 | 1,324,926.10 | 2,625,926.10 |
| **B. EXPENDITURES AND OTHER FINANCING USES** | | | | | |
| 1. Certificated Salaries | 1000-1999 | 665,434.30 | | | 665,434.30 |
| 2. Classified Salaries | 2000-2999 | 148,779.06 | | | 148,779.06 |
| 3. Employee Benefits | 3000-3999 | 294,207.01 | | | 294,207.01 |
| 4. Books and Supplies | 4000-4999 | 136,168.63 | | 860,330.96 | 996,499.59 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 56,411.00 | | | 56,411.00 |
| 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 | | | 464,595.14 | 464,595.14 |
| 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 ) | | 1,301,000.00 | 0.00 | 1,324,926.10 | 2,625,926.10 |
| **C. ENDING BALANCE** (Must equal Line A6 minus Line B12) | 979Z | 0.00 | 0.00 | 0.00 | 0.00 |

**D. COMMENTS:**

This includes print charges of supplemental instructional material and supplemental software to improve student achievement. PD and Teacher access to Levered's full curricullum and instructional tools. Also includes Hotspots for distance learning due to COVID 19.

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.

# FORM ESMOE

| Section I - Expenditures | Funds 01, 09, and 62 Goals | Functions | Objects | 2020-21 Expenditures |
|---|---|---|---|---|
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 153,459,857.18 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 22,111,804.77 |
| 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 | 242,022.21 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 666,022.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| 6. All Other Financing Uses | All | 9100<br>9200 | 7699<br>7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 908,044.21 |
| 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 | 45,710.52 |
| 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) | | | | 130,485,718.72 |

| 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) | | 8,368.37 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 15,592.73 |

| 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.) | 125,925,577.44 | 14,228.07 |
| 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) | 125,925,577.44 | 14,228.07 |
| B. Required effort (Line A.2 times 90%) | 113,333,019.70 | 12,805.26 |
| C. Current year expenditures (Line I.E and Line II.B) | 130,485,718.72 | 15,592.73 |
| 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 |

# FORM SIA

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (5,000.00) | 0.00 | (349,292.21) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 2,230,000.00 | 0.00 |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 4,184.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 30,000.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 2,500.00 | 0.00 | 345,108.21 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 700,000.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 1,800,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To 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 | | | | | | | 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 | 2,500.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 1,800,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 1,500,000.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 5,000.00 | (5,000.00) | 349,292.21 | (349,292.21) | 1,800,000.00 | 1,800,000.00 | 2,230,000.00 | 2,230,000.00 |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (5,000.00) | 0.00 | (407,226.54) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 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 | 4,184.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 2,500.00 | 0.00 | 403,042.54 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To 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 | 2,500.00 | 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 | 5,000.00 | (5,000.00) | 407,226.54 | (407,226.54) | 0.00 | 0.00 | | |

# FORM 01 CS

# Criteria & Standards Review

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): | 8,176 |
| **District's ADA Standard Percentage Level:** | **1.0%** |

#### 1A. Calculating the District's ADA Variances

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

| Fiscal Year | Original Budget Funded ADA (Form A, Lines A4 and C4) | Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2018-19) | | | | |
| District Regular | 9,180 | 9,291 | | |
| Charter School | 423 | 406 | | |
| **Total ADA** | **9,603** | **9,697** | **N/A** | **Met** |
| Second Prior Year (2019-20) | | | | |
| District Regular | 8,937 | 8,899 | | |
| Charter School | 417 | 398 | | |
| **Total ADA** | **9,354** | **9,297** | **0.6%** | **Met** |
| First Prior Year (2020-21) | | | | |
| District Regular | 8,526 | 8,452 | | |
| Charter School | 408 | 420 | | |
| **Total ADA** | **8,934** | **8,872** | **0.7%** | **Met** |
| Budget Year (2021-22) | | | | |
| District Regular | 8,415 | | | |
| Charter School | 416 | | | |
| **Total ADA** | **8,831** | | | |

#### 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): 8,176

**District's Enrollment Standard Percentage Level: 1.0%**

### 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 | Enrollment Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2018-19) | | | | |
| District Regular | 9,365 | 9,205 | | |
| Charter School | 443 | 417 | | |
| **Total Enrollment** | **9,808** | **9,622** | **1.9%** | **Not Met** |
| Second Prior Year (2019-20) | | | | |
| District Regular | 8,937 | 8,782 | | |
| Charter School | 417 | 408 | | |
| **Total Enrollment** | **9,354** | **9,190** | **1.8%** | **Not Met** |
| First Prior Year (2020-21) | | | | |
| District Regular | 8,526 | 8,213 | | |
| Charter School | 408 | 435 | | |
| **Total Enrollment** | **8,934** | **8,648** | **3.2%** | **Not Met** |
| Budget Year (2021-22) | | | | |
| District Regular | 8,090 | | | |
| Charter School | 430 | | | |
| **Total Enrollment** | **8,520** | | | |

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

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

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

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

Alum Rock was using an enrollment study done by Dolinka in 2015. As we moved further from the initial study, the projection variences between actual and the Dolinka study was greater. We are no longer using Dolika study as of 2019-20

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

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

After the Dolika study, we projected enrollment base on an average 3% decline. In November of 2020, the board approved a new demographics study conducted by a third party vendor. We have updated our enrollment and ADA projections to align with this study.

## 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 | 8,839 | 9,205 | |
| Charter School | 406 | 417 | |
| **Total ADA/Enrollment** | **9,245** | **9,622** | **96.1%** |
| Second Prior Year (2019-20) | | | |
| District Regular | 8,390 | 8,782 | |
| Charter School | 398 | 408 | |
| **Total ADA/Enrollment** | **8,788** | **9,190** | **95.6%** |
| First Prior Year (2020-21) | | | |
| District Regular | 7,883 | 8,213 | |
| Charter School | 420 | 435 | |
| **Total ADA/Enrollment** | **8,303** | **8,648** | **96.0%** |
| | | Historical Average Ratio: | 95.9% |
| | | **District's ADA to Enrollment Standard (historical average ratio plus 0.5%):** | **96.4%** |

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

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

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines A4 and C4) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|---|---|---|---|---|
| Budget Year (2021-22) | | | | |
| District Regular | 7,760 | 8,090 | | |
| Charter School | 416 | 430 | | |
| **Total ADA/Enrollment** | **8,176** | **8,520** | **96.0%** | **Met** |
| 1st Subsequent Year (2022-23) | | | | |
| District Regular | 7,362 | 7,680 | | |
| Charter School | 412 | 425 | | |
| **Total ADA/Enrollment** | **7,774** | **8,105** | **95.9%** | **Met** |
| 2nd Subsequent Year (2023-24) | | | | |
| District Regular | 6,970 | 7,271 | | |
| Charter School | 409 | 421 | | |
| **Total ADA/Enrollment** | **7,379** | **7,692** | **95.9%** | **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 COLA[1] 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) | 8,937.71 | 8,896.75 | 8,200.35 | 7,798.83 |
| b. Prior Year ADA (Funded) | | 8,937.71 | 8,896.75 | 8,200.35 |
| c. Difference (Step 1a minus Step 1b) | | (40.96) | (696.40) | (401.52) |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | -0.46% | -7.83% | -4.90% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 94,609,700.00 | 98,065,595.00 | 92,847,884.00 |
| b1. COLA percentage | | 5.07% | 2.48% | 3.11% |
| b2. COLA amount (proxy for purposes of this criterion) | | 4,796,711.79 | 2,432,026.76 | 2,887,569.19 |
| 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) | | 4.61% | -5.35% | -1.79% |
| **LCFF Revenue Standard (Step 3, plus/minus 1%):** | | **3.61% to 5.61%** | **-6.35% to -4.35%** | **-2.79% to -.79%** |

## 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) | 29,528,556.00 | 29,528,556.00 | 29,528,556.00 | 29,528,556.00 |
| 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) | 105,943,681.00 | 109,671,900.00 | 104,849,922.00 | 103,298,522.00 |
| District's Projected Change in LCFF Revenue: | | 3.52% | -4.40% | -1.48% |
| **LCFF Revenue Standard:** | | **3.61% to 5.61%** | **-6.35% to -4.35%** | **-2.79% to -.79%** |
| **Status:** | | Not Met | Met | Met |

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

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

1a. STANDARD 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)

FCMAT Calculator was used to determine the LCFF revenue for all years. In 2021-22 the COLA was increased to 5.07%

## 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) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (2018-19) | 86,483,433.26 | 99,373,475.64 | 87.0% |
| Second Prior Year (2019-20) | 83,731,895.19 | 92,305,688.89 | 90.7% |
| First Prior Year (2020-21) | 75,054,286.96 | 83,380,155.34 | 90.0% |
| | | Historical Average Ratio: | 89.2% |

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 3.0% | 3.0% | 3.0% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **86.2% to 92.2%** | **86.2% to 92.2%** | **86.2% to 92.2%** |

### 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) 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) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| Budget Year (2021-22) | 71,868,343.95 | 82,692,179.29 | 86.9% | Met |
| 1st Subsequent Year (2022-23) | 81,185,803.58 | 72,279,728.58 | 112.3% | Not Met |
| 2nd Subsequent Year (2023-24) | 80,697,295.04 | 89,928,749.04 | 89.7% | Met |

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

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

1a. STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

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

In 2022-23 there is an unspecified adjustment reduction of $17,960,747 that will come from ESSER III. Becasue of this our total expenitures is lower. However, some of thse reductions will come from salaries.

## 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): | 4.61% | -5.35% | -1.79% |
| **2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):** | **-5.39% to 14.61%** | **-15.35% to 4.65%** | **-11.79% to 8.21%** |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | -.39% to 9.61% | -10.35% to -.35% | -6.79% to 3.21% |

### 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) | 21,247,781.28 | | |
| Budget Year (2021-22) | 16,245,148.00 | -23.54% | Yes |
| 1st Subsequent Year (2022-23) | 28,545,157.00 | 75.71% | Yes |
| 2nd Subsequent Year (2023-24) | 5,971,697.00 | -79.08% | Yes |

**Explanation:** (required if Yes)
For 2021-22 Budget Year, the variance is due to the reduction of the following Federal Funds: ESSER I, CRF, and Governor's Emergency Fund. And an increase of ESSER II funds. Also, Federal Funds for Title I, have a reduction because we removed prior year carryover. For 2022-23, the variance is due to the reduction of ESSER II funds and an increase in ESSER III Funds. Consequently, for 2023-24, the variance is due to the reduction in ESSER III funds.

| | | | |
|---|---|---|---|
| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)** | | | |
| First Prior Year (2020-21) | 24,009,384.69 | | |
| Budget Year (2021-22) | 11,939,380.00 | -50.27% | Yes |
| 1st Subsequent Year (2022-23) | 11,770,540.00 | -1.41% | No |
| 2nd Subsequent Year (2023-24) | 11,592,793.00 | -1.51% | No |

**Explanation:** (required if Yes)
For 2021-22 Budget Year, the variance is due to the reduction of the following State Funds: In-Person Instruction Fund, Expanded Learning Funds, Learning Loss Mitigation and Learning Communities for School Success. Also, there was an increase in STRS on Behalf.

| | | | |
|---|---|---|---|
| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)** | | | |
| First Prior Year (2020-21) | 8,811,193.19 | | |
| Budget Year (2021-22) | 7,423,571.00 | -15.75% | Yes |
| 1st Subsequent Year (2022-23) | 2,462,802.00 | -66.82% | Yes |
| 2nd Subsequent Year (2023-24) | 2,462,802.00 | 0.00% | No |

**Explanation:** (required if Yes)
For 2021-22 and 2022-23 Budget Year, the variance is due to the reduction of the following Local Funds, SLS Grant, Verizon Grant and Cowell Grant.

| | | | |
|---|---|---|---|
| **Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)** | | | |
| First Prior Year (2020-21) | 17,767,382.66 | | |
| Budget Year (2021-22) | 3,575,545.65 | -79.88% | Yes |
| 1st Subsequent Year (2022-23) | 3,607,092.00 | 0.88% | Yes |
| 2nd Subsequent Year (2023-24) | 3,872,532.00 | 7.36% | Yes |

**Explanation:** (required if Yes)
For 2021-22, 2022-23 and 2023-24 the changes in expenditures for books and supplies are directly related to the above Revenue variance explanations.

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

| | | | |
|---|---|---|---|
| First Prior Year (2020-21) | 19,886,984.88 | | |
| Budget Year (2021-22) | 17,109,847.23 | -13.96% | Yes |
| 1st Subsequent Year (2022-23) | 12,619,564.68 | -26.24% | Yes |
| 2nd Subsequent Year (2023-24) | 12,244,946.00 | -2.97% | No |

**Explanation:** (required if Yes)
For 2021-22 and 2022-23 the changes in expenditures for Services and Other Operating Expenditures are directly related to the above Revenue variance explanations.

## 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) | 54,068,359.16 | | |
| Budget Year (2021-22) | 35,608,099.00 | -34.14% | Not Met |
| 1st Subsequent Year (2022-23) | 42,778,499.00 | 20.14% | Not Met |
| 2nd Subsequent Year (2023-24) | 20,027,292.00 | -53.18% | Not Met |
| **Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)** | | | |
| First Prior Year (2020-21) | 37,654,367.54 | | |
| Budget Year (2021-22) | 20,685,392.88 | -45.07% | Not Met |
| 1st Subsequent Year (2022-23) | 16,226,656.68 | -21.55% | Not Met |
| 2nd Subsequent Year (2023-24) | 16,117,478.00 | -0.67% | Met |

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

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

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

**Explanation:** Federal Revenue (linked from 6B if NOT met)
For 2021-22 Budget Year, the variance is due to the reduction of the following Federal Funds: ESSER I, CRF, and Governor's Emergency Fund. And an increase of ESSER II funds. Also, Federal Funds for Title I, have a reduction because we removed prior year carryover. For 2022-23, the variance is due to the reduction of ESSER II funds and an increase in ESSER III Funds. Consequently, for 2023-24, the variance is due to the reduction in ESSER III funds.

**Explanation:** Other State Revenue (linked from 6B if NOT met)
For 2021-22 Budget Year, the variance is due to the reduction of the following State Funds: In-Person Instruction Fund, Expanded Learning Funds, Learning Loss Mitigation and Learning Communities for School Success. Also, there was an increase in STRS on Behalf.

**Explanation:** Other Local Revenue (linked from 6B if NOT met)
For 2021-22 and 2022-23 Budget Year, the variance is due to the reduction of the following Local Funds, SLS Grant, Verizon Grant and Cowell Grant.

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)
For 2021-22, 2022-23 and 2023-24 the changes in expenditures for books and supplies are directly related to the above Revenue variance explanations.

**Explanation:** **Services and Other Exps** (linked from 6B if NOT met)
For 2021-22 and 2022-23 the changes in expenditures for Services and Other Operating Expenditures are directly related to the above Revenue variance explanations.

## 7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? — No

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) — 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | | |
|---|---|---|---|---|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690) | 127,688,551.65 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | 0.00 | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution[1] to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 127,688,551.65 | 3,830,656.55 | 4,031,238.00 | Met |

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

## 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2018-19) | Second Prior Year (2019-20) | First Prior Year (2020-21) |
|---|---|---|---|
| 1. District's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Stabilization Arrangements (Funds 01 and 17, Object 9750) | 0.00 | 0.00 | 0.00 |
| b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 4,366,162.00 | 4,119,722.00 | 4,603,796.00 |
| c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 6,858,604.12 | 7,578,741.70 | 9,635,976.24 |
| d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | (0.39) | (450,200.42) | (0.39) |
| e. Available Reserves (Lines 1a through 1d) | 11,224,765.73 | 11,248,263.28 | 14,239,771.85 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 145,788,733.42 | 137,574,062.82 | 153,459,857.18 |
| 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) | 145,788,733.42 | 137,574,062.82 | 153,459,857.18 |
| 3. District's Available Reserve Percentage (Line 1e divided by Line 2c) | 7.7% | 8.2% | 9.3% |
| **District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):** | **2.6%** | **2.7%** | **3.1%** |

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

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2018-19) | (4,627,453.97) | 99,623,475.64 | 4.6% | Not Met |
| Second Prior Year (2019-20) | 1,228,912.72 | 92,555,688.89 | N/A | Met |
| First Prior Year (2020-21) | 1,797,493.58 | 83,380,155.34 | N/A | Met |
| Budget Year (2021-22) (Information only) | 4,525,575.35 | 82,692,179.29 | | |

### 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)

For 2018-19 FY, the District is taking steps to reduced outgoing years expenditures by reducing staff, supplies and service contracts. In addition, the District plans to renew its Parcel Tax.

## 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): 8,241

**District's Fund Balance Standard Percentage Level: 1.0%**

### 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) Original Budget | Estimated/Unaudited Actuals | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2018-19) | 11,445,154.64 | 15,876,715.09 | N/A | Met |
| Second Prior Year (2019-20) | 5,042,600.00 | 11,249,261.83 | N/A | Met |
| First Prior Year (2020-21) | 9,301,016.33 | 12,478,173.84 | N/A | Met |
| Budget Year (2021-22) (Information only) | 14,275,667.42 | | | |

[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 reserves[1] for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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.) | 8,176 | 7,774 | 7,378 |
| **District's Reserve Standard Percentage Level:** | **3%** | **3%** | **3%** |

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

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

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

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

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 0.00 | | |

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

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

| | | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| 1. | Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 133,840,789.65 | 135,829,321.92 | 131,205,794.04 |
| 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) | 133,840,789.65 | 135,829,321.92 | 131,205,794.04 |
| 4. | Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 4,015,223.69 | 4,074,879.66 | 3,936,173.82 |
| 6. | Reserve Standard - by Amount ($71,000 for districts with 0 to 1,000 ADA, else 0) | 0.00 | 0.00 | 0.00 |
| 7. | **District's Reserve Standard (Greater of Line B5 or Line B6)** | **4,015,223.69** | **4,074,879.66** | **3,936,173.82** |

## 10C. Calculating the District's Budgeted Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 4,015,224.00 | 3,401,352.00 | 3,936,174.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 14,766,018.77 | 19,903,749.19 | 3,928,064.15 |
| 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) | (0.39) | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. District's Budgeted Reserve Amount (Lines C1 thru C7) | 18,781,242.38 | 23,305,101.19 | 7,864,238.15 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 14.03% | 17.16% | 5.99% |
| **District's Reserve Standard (Section 10B, Line 7):** | **4,015,223.69** | **4,074,879.66** | **3,936,173.82** |
| 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) | (22,127,037.08) | | | |
| Budget Year (2021-22) | (23,866,096.36) | 1,739,059.28 | 7.9% | Met |
| 1st Subsequent Year (2022-23) | (24,594,183.00) | 728,086.64 | 3.1% | Met |
| 2nd Subsequent Year (2023-24) | (24,997,354.00) | 403,171.00 | 1.6% | Met |
| 1b. **Transfers In, General Fund *** | | | | |
| First Prior Year (2020-21) | 0.00 | | | |
| Budget Year (2021-22) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2022-23) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | Met |
| 1c. **Transfers Out, General Fund *** | | | | |
| First Prior Year (2020-21) | 0.00 | | | |
| Budget Year (2021-22) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2022-23) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | Met |

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

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

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

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

## S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2021 |
|---|---|---|---|---|
| Leases | | | | |
| Certificates of Participation | 5 | Fund 21, 25 & 35 | Fund 21, 25 & 35 | 13,650,000 |
| General Obligation Bonds | 23 | Fund 51 | Fund 51 | 94,225,000 |
| Supp Early Retirement Program | 3 | General Fund | General Fund | 1,998,066 |
| State School Building Loans | | | | |
| Compensated Absences | On going | General Fund | General Fund | 202,882 |

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

| | | | | |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 110,075,948 |

| Type of Commitment (continued) | Prior Year (2020-21) Annual Payment (P & I) | Budget Year (2021-22) Annual Payment (P & I) | 1st Subsequent Year (2022-23) Annual Payment (P & I) | 2nd Subsequent Year (2023-24) Annual Payment (P & I) |
|---|---|---|---|---|
| Leases | | | | |
| Certificates of Participation | 2,345,762 | 2,339,959 | 2,329,132 | 2,318,306 |
| General Obligation Bonds | 3,660,000 | 3,660,000 | 3,660,000 | 3,660,000 |
| Supp Early Retirement Program | 666,022 | 666,022 | 666,022 | 666,022 |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| | | | | |
|---|---|---|---|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 6,671,784 | 6,665,981 | 6,655,154 | 6,644,328 |
| **Has total annual payment increased over prior year (2020-21)?** | | **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) — No

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?

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

| Self-Insurance Fund | Governmental Fund |
|---|---|
| | |

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) | 0.00 |
| 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 | |

5. OPEB Contributions

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method | | | |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 0.00 | | |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | | |
| d. Number of retirees receiving OPEB benefits | | | |

## 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

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| a. Required contribution (funding) for self-insurance programs | | | |
| b. Amount contributed (funded) for self-insurance programs | | | |

## 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 | 504.9 | 488.5 | 473.5 | 463.5 |

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

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

All Bargaining Unit Negotiationgs have not been settled for 2021-22 FY and subsequent years.

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

| | | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| 6. | Cost of a one percent increase in salary and statutory benefits | 564,208 | | |
| 7. | Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

| **Certificated (Non-management) Health and Welfare (H&W) Benefits** | | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| 1. | Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Total cost of H&W benefits | 7,006,975 | 7,077,045 | 7,147,815 |
| 3. | Percent of H&W cost paid by employer | 85.0% | 85.0% | 85.0% |
| 4. | Percent projected change in H&W cost over prior year | 1.0% | 1.0% | 1.0% |

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

| | | | | |
|---|---|---|---|---|
| Are any new costs from prior year settlements included in the budget? | | No | | |
| | 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** | | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| 1. | Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Cost of step & column adjustments | 679,603 | 613,297 | 686,246 |
| 3. | Percent change in step & column over prior year | 1.5% | 1.5% | 1.5% |

| **Certificated (Non-management) Attrition (layoffs and retirements)** | | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| 1. | Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. | Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | No | No | No |

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

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

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

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

| | Prior Year (2nd Interim) (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| Number of classified (non-management) FTE positions | 346.1 | 348.4 | 348.4 | 348.4 |

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

1. Are salary and benefit negotiations settled for the budget year? No

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

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

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

All Bargaining Unit Negotiationgs have not been settled for 2021-22 FY and subsequent years.

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 238,307

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 7. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

| Classified (Non-management) Health and Welfare (H&W) Benefits | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 5,181,300 | 5,233,113 | 5,285,444 |
| 3. Percent of H&W cost paid by employer | 85.0% | 85.0% | 85.0% |
| 4. Percent projected change in H&W cost over prior year | 1.0% | 1.0% | 1.0% |

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

| | | | |
|---|---|---|---|
| Are any new costs from prior year settlements included in the budget? | No | | |
| 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 | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 346,432 | 353,361 | 360,428 |
| 3. Percent change in step & column over prior year | 2.0% | 2.0% | 2.0% |

| Classified (Non-management) Attrition (layoffs and retirements) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are savings from attrition included in the budget and MYPs? | No | No | No |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | No | No | No |

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

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

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

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

| | Prior Year (2nd Interim) (2020-21) | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 69.8 | 68.8 | 68.8 | 68.8 |

**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:

| | 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)? | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

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

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 4. Amount included for any tentative salary schedule increases | | | |

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

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

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

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are step & column adjustments included in the budget and MYPs? | | | |
| 2. Cost of step and column adjustments | | | |
| 3. Percent change in step & column over prior year | | | |

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

| | Budget Year (2021-22) | 1st Subsequent Year (2022-23) | 2nd Subsequent Year (2023-24) |
|---|---|---|---|
| 1. Are costs of other benefits included in the budget and MYPs? | | | |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

## 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 24, 2021 |

## S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

## ADDITIONAL FISCAL INDICATORS

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

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

| | | |
|---|---|---|
| **A1.** | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| **A2.** | Is the system of personnel position control independent from the payroll system? | Yes |
| **A3.** | Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | Yes |
| **A4.** | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | No |
| **A5.** | Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| **A6.** | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| **A7.** | Is the district's financial system independent of the county office system? | No |
| **A8.** | Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | Yes |
| **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)

FCMAT REPORT

## End of School District Budget Criteria and Standards Review

# FORM TRC

# Technical Review Checklist

**SACS2021 Financial Reporting Software - 2021.1.0**
**6/5/2021 9:24:39 AM** **43-69369-0000000**

**July 1 Budget**
**2020-21 Estimated Actuals**
**Technical Review Checks**

**Alum Rock Union Elementary** **Santa Clara 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-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:** **EXCEPTION**

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 01-3220-0-0000-0000-9791 | 3220 | 9791 | -450,200.03 |

Explanation:This error occurs because Alum Rock was awarded Federal COVID funds. These funds were available to spend starting March 2020, but revenue would not be received until FY 2021. $450,200.03 was the amount spent in 2019-20. Therefore, the negative fund balance starting in FY 2020-21.

# GENERAL LEDGER CHECKS

**EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.** **EXCEPTION**

| FUND | RESOURCE | NEG. EFB |
|---|---|---|
| 13 | 5310 | -978,512.75 |

Explanation:Fund balance for this resource for this resource under Fund 13 shows a negative because all revenues for Fund 13 are budgeted under one resource. All negative balances are cleared at the end of the year. Fund 13 as a whole is positive.

Total of negative resource balances for Fund 13 -978,512.75

**OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:** **EXCEPTION**

| FUND | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 12 | 0000 | 9790 | -5,225.00 |

Explanation:Fund 120 - CSPP (California State Preschool Program) will have a pre-paid expense of $5,225. The program paid for a three-year software license during FY 19-20. A portion was expensed during FY 19-20, a full year was expensed during FY 20-21 and the remaining amount of $5,225 is a pre-paid at the end of FY 20-21 and will be expensed during FY 21-22.

13 5310 9140 -71,622.87
Explanation:Fund balance for this resource for this resource under Fund 13 shows a negative because all revenues for Fund 13 are budgeted under one resource. All negative balances are cleared at the end of the year. Fund 13 as a whole is positive.

13 5310 9790 -1,156,157.78
Explanation:Fund balance for this resource for this resource under Fund 13 shows a negative because all revenues for Fund 13 are budgeted under one resource. All negative balances are cleared at the end of the year. Fund 13 as a whole is positive.

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

**SACS2021 Financial Reporting Software - 2021.1.0**
**6/5/2021 9:23:09 AM** **43-69369-0000000**

**July 1 Budget**
**2021-22 Budget**
**Technical Review Checks**

**Alum Rock Union Elementary** **Santa Clara 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-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.** **EXCEPTION**

| ACCOUNT FD - RS - PY - GO - FN - OB | FUND | RESOURCE | VALUE |
|---|---|---|---|
| 01-3181-0-0000-0000-9740 | 01 | 3181 | 0.05 |
| 01-3181-0-0000-0000-9791 | 01 | 3181 | 0.05 |
| 01-3181-0-0000-0000-979Z | 01 | 3181 | 0.05 |

Explanation:This resource is for an old grant and has since been closed. This amount will be cleared for 1st Interim.

# GENERAL LEDGER CHECKS

**EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards.** **EXCEPTION**

| FUND | RESOURCE | NEG. EFB |
|---|---|---|
| 13 | 5310 | -4,347,758.97 |

Explanation:Fund balance for this resource for this resource under Fund 13 shows a negative because all revenues for Fund 13 are budgeted under one resource. All negative balances are cleared at the end of the year. Fund 13 as a whole is positive.

Total of negative resource balances for Fund 13 -4,347,758.97

**OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:** **EXCEPTION**

| FUND | RESOURCE | OBJECT | VALUE |
|---|---|---|---|
| 13 | 5310 | 9790 | -4,347,758.97 |

Explanation:Fund balance for this resource for this resource under Fund 13 shows a negative because all revenues for Fund 13 are budgeted under one resource. All negative balances are cleared at the end of the year. Fund 13 as a whole is positive.

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.