



Scott Smith, Superintendent

**2021-2022 Final Budget
ESTIMATED ACTUALS FOR 2020-21**

June 24, 2021

Board Members

Lee McFarland

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COAST UNIFIED SCHOOL DISTRICT

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Scott Smith, Superintendent

June 24, 2021

TO: Board of Trustees

FROM: Annie Lachance/Business Manager

SUBJECT: *2021-22 Budget Report Narrative and Overview*

Pursuant to Education Code 42131, the Coast Unified School District's 2021-22 Annual Budget Report has been prepared for the Board's review and approval. The annual budget shows the ability of the District to meet its 2021-22 financial obligations and the subsequent two fiscal years using the assumptions that will follow in the narrative. All assumptions are based on the Governor's May Budget Revise 2021-22 (School Services of California May Revise Dashboard attached).

The LCFF is intended to correct historical inequities and increase flexibility through local control. Alongside the implementation of LCFF and this new local control, districts are now required to adopt a Local Control Accountability Plan (LCAP) prior to adopting the annual budget. This requirement was suspended last year as we were in the midst of a campus shutdown and COVID-19.

The LCFF is intended to provide a funding mechanism that is simple and transparent while allowing districts maximum flexibility in allocation of resources to meet local needs. Basic aid districts formerly were defined as districts having property taxes in excess of their revenue limit entitlement. Under the LCFF, a basic aid district is defined as a district that does not receive state aid to fund the LCFF calculation. A basic aid district also receives a minimum guarantee state apportionment based on previous categorical allocation net of 8.92% fair share reduction.

For Coast Unified School District, the LCFF minimum guarantee or "hold harmless" amount is \$623,045. In addition, due to basic aid status, the district will receive the \$200 per ADA minimum amount for the Education Protection Act (EPA), which was authorized by the voters under Proposition 30.

Under the LCFF, COLAs are but one step in the formula's calculation. With the LCFF, there are three driving factors: funded Average Daily Attendance (ADA), Cost of Living Adjustment (COLA), and Unduplicated Percentages of low income, English language learners, and foster youth. While Coast Unified School District is a basic aid funded school district, we still have to maintain the transparency and adherence to the requirements set forth by the LCFF in terms of serving our foster youth, English language learners, and low income students. For purposes of compliance, our budget follows what has been stipulated in the LCAP as expenditures principally directed towards these students as presented.

State revenues are based on projected state revenue growth as forecast by the Department of Finance and are dependent on variable revenue sources, such as personal income tax, property tax and corporate tax. LCFF year-over-year increases are reliant on annual state general fund revenue growth as allocated through the annual state budget process.

BUDGET ASSUMPTIONS

2021-22

3.5% increase in the Secured Tax Roll (will verify with the County of San Luis Obispo in November of 2021 at P1)

Mandated Block Grant of \$23,704

Included one-time COVID funding

Estimated P2 ADA 514.9

We increased certificated FTE's by 2.8 using COVID funding

Salary increased by step, column and longevity for all employees

Certificated employees received a 2% increase

Classified and Confidential/Management employees received a 2% increase

Classified health and welfare was increased by approximately \$17,000

Increased STRS Employer Rate Costs by .77% (16.15% to 16.92%)

Increased PERS Employer Rate Costs by 2.21% (20.70% to 22.91%)

Increase the State Unemployment Insurance (SUI) from .05% to 1.23% (\$89,000 increase)

All other assumptions are included in the MYP backup

2022-23

3.0% increase in the Secured Tax Roll (will verify with the County of San Luis Obispo in November of 2022)

Estimated P2 ADA 492.1

Certificated, Classified and Confidential Management received a 2% increase

Included step, column and longevity for all employees

Increased STRS Employer Rate Costs by 2.18% (16.92% to 19.10%)

Increased PERS Employer Rate Costs 3.19% (22.91% to 26.10%)

All other assumptions are included in the MYP backup

2023-24

3% increase in the Secured Tax Roll (will verify with the County of San Luis Obispo in November of 2023)

Estimated P2 ADA 481.65

Salary increased by step, column and longevity for all employees

Included a 2% increase for Classified employees

STRS Employer Rate Costs remained flat at 19.10%

Increased PERS Employer Rate Costs 1% (26.10% to 27.10%)

All other assumptions are included in the MYP backup

OTHER ASSUMPTIONS

Lottery estimates based on 2020-21 P2 numbers:

Unrestricted Lottery (Resource 1100) \$150 per ADA (\$86,310)

Restricted Lottery (Resource 6300) \$549 per ADA (\$28,195)

Federal Funds (exclusive of Special Education):

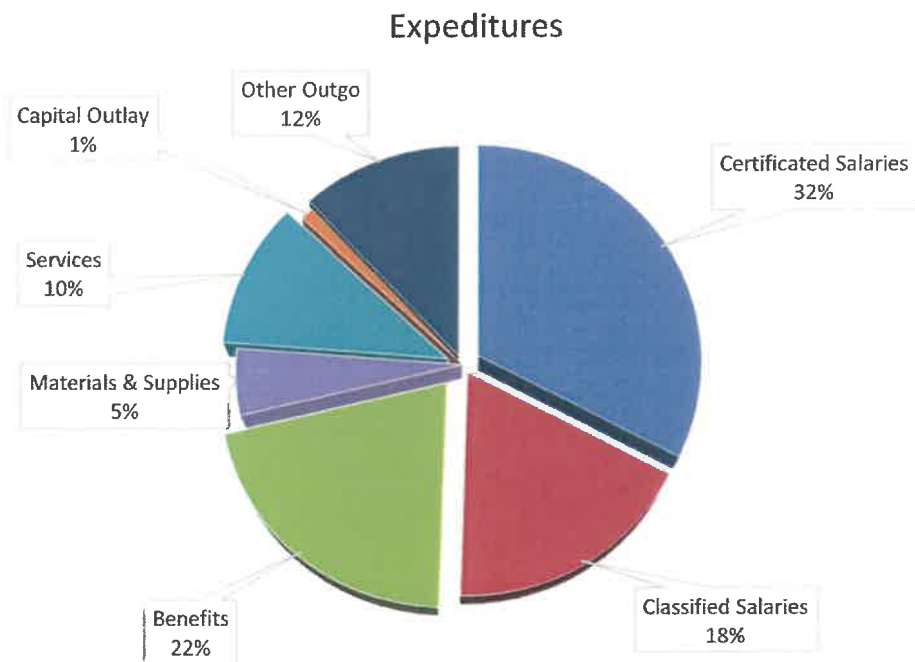
Per BASC (Business and Administration Steering Committee) Federal Funds could see an increase to some districts and a decrease to others. Estimates for Coast USD were conservative with flat funding for most programs.

Federal Special Education Funds (Resource 3310):

Funding remained relatively flat per SLOCOE's preliminary estimates.

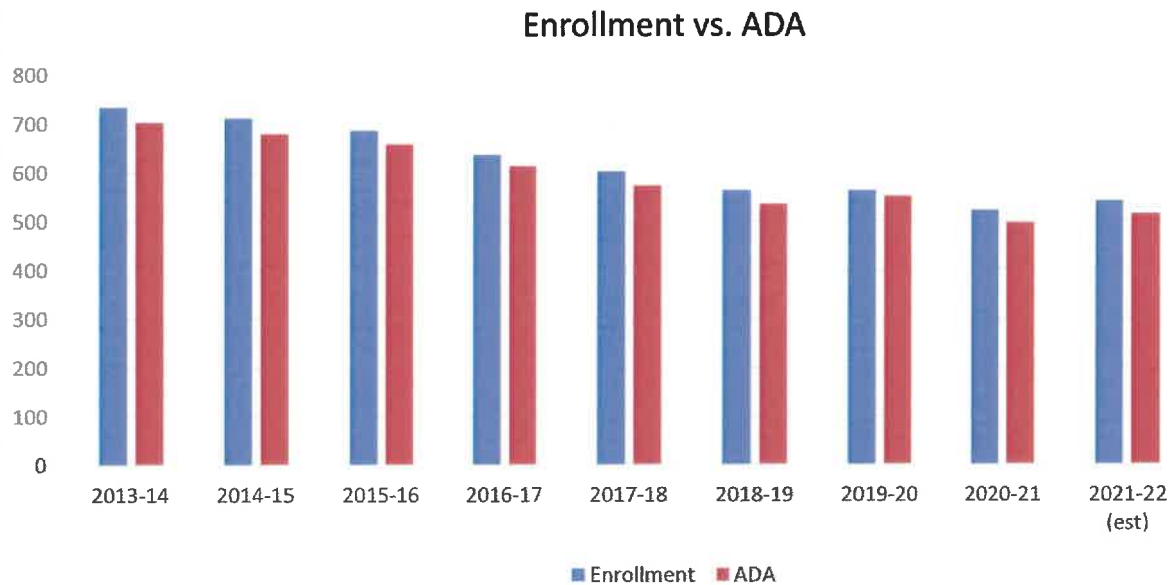
State Special Education Funds (Resource 6500):
Adjusted estimated based on SLOCOE's preliminary estimates.

2021-22 Estimated Breakdown of Expenditures:



The breakdown of expenditures encompasses all the expenditures in the general fund.

Enrollment versus ADA by Year



Although we are not funded by our ADA, we still have a responsibility to serve our students with transparency and principally direct funds to our English language learners, foster youth and low income students. In addition, there are a few categoricals left that are funded by ADA, such as Lottery, Mandated Cost Block Grant and Title I.

DESIGNATED RESERVE FOR ECONOMIC UNCERTAINTY

The state requires a 4% reserve for districts of Coast Unified School District's size. The Reserve for Economic Uncertainty estimated for 2021-22 is estimated at \$1,992,381, which represents a 12.59% reserve. The reserve is estimated at 9.53% for 2022-23 and 4.97% for 2023-24. As previously stated, the concerns of Coast Unified School District, as a Basic Aid district, is relying on continuing property taxes to fund our schools. The economy has enjoyed a long recovery from the recession (the longest in history), however, with the recent pandemic may see a slowing trend. The District's funding could be greatly affected in the event of an economic downturn. As in years past, the budget will need to be monitored closely to identify shortfalls if and when they arise. Deficit spending will be addressed by the administration and the board to look for ways to reduce the budget.

FINAL COMMENT

The Annual Budget Report as presented is an accurate representation of what is known at this time. The District staff is presenting this narrative and overview of the 2021-22 Annual Budget for your review and consideration.

2021-22 Budget Summary

MYP Summary 2021-22

	2021-22	2022-23	2023-24
A. Beginning Fund Balance	3,185,224	2,285,325	1,444,797
B. Revenues	14,930,789	14,321,642	14,661,332
C. Expenditures	15,830,688	15,162,170	15,343,170
D. Net Increase/Decrease in Fund Balance	-899,899	-840,528	-681,838
E. Ending Fund Balance -- June 30	2,285,325	1,444,797	658,104
Componentes of Ending Fund Balance			
Unrestricted Ending Fund Balance	2,019,903	1,444,797	762,959
Designated Reserve - State 4% Requirement	633,228	606,487	613,727
+/- 4% Reserve	1,386,675	838,310	149,232
Designated Reserve - 5%	791,534	758,109	
+/- 5% Reserve	1,228,369	686,688	
Ending Balance Reserve %	12.59%	9.53%	4.97%

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		
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund		
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	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		
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	S	
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	
MYP	Multiyear Projections - General Fund		GS

G = General Ledger Data; S = Supplemental Data

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

SSC School District and Charter School Financial Projection Dashboard 2021–22 May Revision

This version of School Services of California Inc. (SSC) Financial Projection Dashboard is based on the Governor's 2021–22 May Revision. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance (DOF) Statutory COLA	2.31%	1.70% ¹	2.48%	3.11%	3.54%
SSC Estimated Planning COLA	0.00%	5.07% ²	2.48%	3.11%	3.54%

LCFF GRADE SPAN FACTORS FOR 2021–22				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Mega COLA at 5.07%	\$390	\$396	\$408	\$473
2021–22 Base Grants	\$8,092	\$8,214	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$842	—	—	\$255
2021–22 Adjusted Base Grants ^{3,4}	\$8,934	\$8,214	\$8,458	\$10,057

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2020–21	2021–22	2022–23	2023–24	2024–25
California CPI		2.14%	3.84%	2.40%	2.23%	2.42%
California Lottery	Unrestricted per ADA	\$150	\$150	\$150	\$150	\$150
	Restricted per ADA	\$49	\$49	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64	\$35.87
	Grades 9–12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75	\$69.11
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19	\$18.83
	Grades 9–12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55	\$52.34
Interest Rate for Ten-Year Treasuries		1.30%	2.13%	2.40%	2.30%	2.40%
CalSTRS Employer Rate ⁵		16.15%	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		20.70%	22.91%	26.10%	27.10%	27.70%
Unemployment Insurance Rate ⁶		0.05%	1.23%	0.20%	0.20%	0.20%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

⁴May Revise proposes an augmentation to increase the 50% to 65%, with the condition that the additional 15% be used to increase the number of credentialed and/or classified staff that provide direct services to students on school campuses

⁵ California Public Employees' Retirement System (CalPERS) rate in 2021–22 is final; whereas the California State Teachers' Retirement System (CalSTRS) rate in 2021–22 is based on the most recent actuarial study, and is subject to board approval in June 2021. Rates in the following years are subject to change based on determination by the respective governing boards

⁶ Unemployment rate in 2021–22 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)

Coast Unified (75465) - 2021-22 Budget Development					
v22.1b 6/1/2021					
LOCAL CONTROL FUNDING FORMULA					
LCFF ENTITLEMENT CALCULATION					
Calculation Factors	COLA & Augmentation		Unduplicated Pupil Percentage		Total
	ADA	Base	Grade Span	Supplemental Concentration	
Grades TK-3	163.73	\$ 7,459	\$ 776	\$ 1,208	\$ 756
Grades 4-6	117.46	7,571	1,111	685	1,669,823
Grades 7-8	105.34	7,796	1,144	715	1,017,054
Grades 9-12	190.30	9,034	235	1,360	850
Subtract Necessary Small School ADA and Funding	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant	-	\$ 4,650,953	\$ 171,776	\$ 707,495	\$ 442,485
NSS Allowance	-	-	-	-	\$ 5,972,709
TOTAL BASE	576.83	\$ 4,650,953	\$ 171,776	\$ 707,495	\$ 442,485
ADD ONS:					
Targeted Instructional Improvement Block Grant					\$ 35,609
Home-to-School Transportation					215,916
Small School District Bus Replacement Program					-
ECONOMIC RECOVERY TARGET PAYMENT					3/4 989,113
LCFF ENTITLEMENT					\$ 7,213,347
STATE AID CALCULATION					
Miscellaneous Adjustments					-
Adjusted LCFF Entitlement					7,213,347
Local Revenue (including RDA)					(10,178,672)
Gross State Aid					\$ -
MINIMUM STATE AID CALCULATION					
2012-13 RL/Charter Gen BG adjusted for ADA					MINIMUM STATE AID
2012-13 NSS Allowance (deficit)					\$ 4,170,625
Minimum State Aid Adjustments					-
Less Current Year Property Taxes/In-Lieu					-
Subtotal State Aid for Historical RL/Charter General BG					(10,178,672)
Categorical funding from 2012-13 net of fair share reduction					-
Charter School Categorical Block Grant adjusted for ADA					623,045
Minimum State Aid Guarantee Before Proration Factor					623,045
Proration Factor					-
Minimum State Aid Guarantee					\$ 623,045
CHARTER SCHOOL MINIMUM STATE AID OFFSET					
LCFF Entitlement					-
Minimum State Aid plus Property Taxes including RDA					-
Offset					-
Minimum State Aid Prior to Offset					-
Total Minimum State Aid with Offset					\$ 623,045
TOTAL STATE AID					\$ -
ADDITIONAL STATE AID (Additional SA)					\$ 7,213,347
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)					\$ 12,505
Change Over Prior Year					-
LCFF Entitlement Per ADA					-
Per-ADA Change Over Prior Year					-
Basic Aid Status (school districts only)					-
LCFF SOURCES INCLUDING EXCESS TAXES					
State Aid					2018-19
Education Protection Account					\$ 623,045
Property Taxes Net of In-Lieu Transfers					115,366
Charter In-Lieu Taxes					10,178,672
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)					\$ 10,917,083

Coast Unified (75465) - 2021-22 Budget Development												
LOCAL CONTROL FUNDING FORMULA												
LCFF ENTITLEMENT CALCULATION												
Calculation Factors	2020-21			2021-22			2021-22			2021-22		
	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage
	0.00%	0.00%	77.10%	0.00%	0.00%	76.68%	0.00%	0.00%	76.68%	0.00%	0.00%	76.68%
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	165.63	\$ 7,702	\$ 801	\$ 1,311	\$ 940	\$ 1,781,143	164.65	\$ 8,092	\$ 842	\$ 1,370	\$ 968	\$ 1,856,028
Grades 4-6	120.56	7,818	1,206	864	1,192,027		120.56	8,214	1,260	890	1,249,495	
Grades 7-8	80.10	8,050		1,241	890	815,485	80.10	8,458		1,297	917	854,824
Grades 9-12	185.61	9,329	243	1,476	1,058	2,246,941	185.61	9,802	255	1,542	1,090	2,355,302
Subtract Necessary Small School ADA and Funding												
Total Base, Supplemental, and Concentration Grant		\$ 4,594,581	\$ 177,773	\$ 735,897	\$ 527,345	\$ 6,035,596		\$ 4,819,463	\$ 185,966	\$ 767,632	\$ 542,588	\$ 6,315,649
NSS Allowance												
TOTAL BASE	551.90	\$ 4,594,581	\$ 177,773	\$ 735,897	\$ 527,345	\$ 6,035,596	550.92	\$ 4,819,463	\$ 185,966	\$ 767,632	\$ 542,588	\$ 6,315,649
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$ 35,609						\$ 35,609
Home-to-School Transportation						215,916						215,916
Small School District Bus Replacement Program						-						-
ECONOMIC RECOVERY TARGET PAYMENT						1,318,817						1,318,817
LCFF ENTITLEMENT						\$ 7,605,938						\$ 7,885,991
STATE AID CALCULATION												
Miscellaneous Adjustments						7,605,938						7,885,991
Adjusted LCFF Entitlement						(10,898,008)						(11,306,104)
Local Revenue (including RDA)						\$ -						\$ -
Gross State Aid												
MINIMUM STATE AID CALCULATION												
2012-13 RL/Charter Gen BG adjusted for ADA						Minimum State Aid						Minimum State Aid
2012-13 NSS Allowance (deficit)						\$ 3,990,375						\$ 3,983,289
Minimum State Aid Adjustments						551.90						550.92
Less Current Year Property Taxes/In-Lieu												
Subtotal State Aid for Historical RL/Charter General BG						(10,898,008)						(11,306,104)
Categorical funding from 2012-13 net of fair share reduction												
Charter School Categorical Block Grant adjusted for ADA						623,045						623,045
Minimum State Aid Guarantee Before Proration Factor												
Proration Factor						623,045						623,045
Minimum State Aid Guarantee						0.00%						0.00%
CHARTER SCHOOL MINIMUM STATE AID OFFSET						\$ 623,045						\$ 623,045
LCFF Entitlement												
Minimum State Aid plus Property Taxes Including RDA												
Offset												
Minimum State Aid Prior to Offset												
Total Minimum State Aid with Offset												
TOTAL STATE AID						\$ 623,045						\$ 623,045
ADDITIONAL STATE AID (Additional 5A)						\$ -						\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$ 7,605,938						\$ 7,885,991
Change Over Prior Year						21,379						280,053
LCFF Entitlement Per ADA						13,781						14,314
Per-ADA Change Over Prior Year						38						533
Basic Aid Status (school districts only)												
LCFF SOURCES INCLUDING EXCESS TAXES												
State Aid						2020-21						2021-22
Education Protection Account						\$ 623,045						\$ 623,045
Property Taxes Net of In-Lieu Transfers						110,380						110,184
Charter In-Lieu Taxes						10,898,008						11,306,104
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)						\$ 11,631,433						\$ 12,039,333

Coast Unified (75465) - 2021-22 Budget Development										6/1/2021	v22.1b	v22.1b			
LOCAL CONTROL FUNDING FORMULA										2022-23	2023-24				
LCFF ENTITLEMENT CALCULATION															
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage										
	2.48%		0.00%		75.77%		75.77%								
	ADA	Base	Grade Span	Supplemental	Concentration	Total									
	145.35	\$ 8,293	\$ 862	\$ 1,387	\$ 951	\$ 1,670,521									
	117.80	8,418		1,276	874	1,244,895									
	71.25	8,668		1,314	900	775,322									
	180.50	10,045	261	1,562	1,070	2,335,318									
	Total Base, Supplemental, and Concentration Grant						\$ 4,627,746	\$ 172,401	\$ 727,414	\$ 498,495	\$ 6,026,056				
	NSS Allowance														
TOTAL BASE										514.90	\$ 4,627,746	\$ 172,401	\$ 727,414	\$ 498,495	\$ 6,026,056
ADD ONS:															
Targeted Instructional Improvement Block Grant														\$	35,609
Home-to-School Transportation															215,916
Small School District Bus Replacement Program															-
ECONOMIC RECOVERY TARGET PAYMENT															
LCFF ENTITLEMENT														1,318,817	
														\$ 7,596,398	
STATE AID CALCULATION															
Miscellaneous Adjustments															
Adjusted LCFF Entitlement														7,596,398	
Local Revenue (including RDA)														(11,643,614)	
Gross State Aid														\$	-
MINIMUM STATE AID CALCULATION															
2012-13 RL/Charter Gen BG adjusted for ADA										12-13 Rate	2022-23 ADA		Minimum State Aid		
2012-13 NSS Allowance (deficit)										\$ 7,230.25	514.90		\$ 3,722,856		
Minimum State Aid Adjustments														-	
Less Current Year Property Taxes/In-Lieu															
Subtotal State Aid for Historical RL/Charter General BG														(11,643,614)	
Categorical funding from 2012-13 net of fair share reduction														623,045	
Charter School Categorical Block Grant adjusted for ADA															
Minimum State Aid Guarantee Before Proration Factor														623,045	
Proration Factor														0.00%	
Minimum State Aid Guarantee														\$ 623,045	
CHARTER SCHOOL MINIMUM STATE AID OFFSET															
LCFF Entitlement														-	
Minimum State Aid plus Property Taxes including RDA														-	
Offset														-	
Minimum State Aid Prior to Offset														-	
Total Minimum State Aid with Offset														-	
TOTAL STATE AID													\$ 623,045		
ADDITIONAL STATE AID (Additional SA)													\$	-	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)													\$ 7,596,398		
Change Over Prior Year										-3.67%	(285,593)				
LCFF Entitlement Per ADA													14,753		
Per-ADA Change Over Prior Year										3.07%	439				
Basic Aid Status (school districts only)														Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES															
State Aid														2022-23	2023-24
Education Protection Account										0.00%	Increase		\$ 623,045	\$ 623,045	
Property Taxes Net of In-Lieu Transfers										2.99%			102,980	98,420	
Charter In-Lieu Taxes										0.00%			11,643,614	11,967,449	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)										2.80%	337,510		\$ 12,369,639	\$ 12,708,914	

Coast Unified (75465) - 2021-22 Budget Development										6/1/21
EDUCATION PROTECTION ACCOUNT										
Certification Period:										
	Est. Annual 2019-20	2020-21	Est. Annual 2020-21	2021-22	Est. Annual 2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT										
A-1 Total ADA for EPA Minimum	551,900	551,900	551,900	550,920	550,920	514,900	492,100	484,500	484,500	-
A-2 Minimum Funding per ADA	200	200	200	200	200	200	200	200	200	200
A-3 EPA Minimum Funding (A-1 * A-2)	\$ 110,380	\$ 110,380	\$ 110,380	\$ 110,184	\$ 110,184	\$ 102,980	\$ 98,420	\$ 96,900	\$ 96,900	\$ -
EPA PROPORTIONATE SHARE CAP										
Adjusted Total Revenue Limit	\$ 3,990,375	\$ 3,990,375	\$ 3,990,375	\$ 3,983,289	\$ 3,983,289	\$ 3,722,856	\$ 3,558,006	\$ 3,503,056	\$ 3,503,056	\$ -
Current Year Adjusted NSS Allowance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 3,990,375	\$ 3,990,375	\$ 3,990,375	\$ 3,983,289	\$ 3,983,289	\$ 3,722,856	\$ 3,558,006	\$ 3,503,056	\$ 3,503,056	\$ -
B-13 Local Revenue/In-Lieu of Property Taxes	\$ 10,523,864	\$ 10,898,008	\$ 10,898,008	\$ 11,306,104	\$ 11,306,104	\$ 11,643,614	\$ 11,987,449	\$ 12,344,195	\$ -	\$ -
B-14 EPA Proportionate Share Cap (B-12 - B-13; if less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,503,056	\$ -
EPA PROPORTIONATE SHARE										
C-1 Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 3,990,375	\$ 3,990,375	\$ 3,990,375	\$ 3,983,289	\$ 3,983,289	\$ 3,722,856	\$ 3,558,006	\$ 3,503,056	\$ 3,503,056	\$ -
C-2 Statewide EPA Proportionate Share Ratio (as of P-2 certification)	N/A	37.69258175%	N/A	37.6900000000%	N/A	37.6900000000%	37.6900000000%	37.6900000000%	37.6900000000%	37.6900000000%
C-3 EPA Proportionate Share (C-1 * C-2)	\$ 643,967	\$ 1,504,075	\$ 1,504,075	\$ 1,501,302	\$ 1,501,302	\$ 1,403,144	\$ 1,341,012	\$ 1,320,302	\$ 1,320,302	\$ -
EPA ENTITLEMENT										
D-1 EPA Entitlement (if C-3 < B-14, then C-3; else B-14); (if C-3 and B-14 < A-3, then A-3)	\$ 110,380	\$ 110,380	\$ 110,380	\$ 110,184	\$ 110,184	\$ 102,980	\$ 98,420	\$ 96,900	\$ 1,320,302	\$ -
D-2 Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3 Adjusted EPA Entitlement (D-1 + D-2)	110,380	110,380	110,380	110,184	110,184	102,980	98,420	96,900	1,320,302	-
D-4 Prior Year Annual Adjustment	N/A	\$ -	N/A	\$ -	N/A	-	-	-	-	-
D-5 P2 Entitlement Net of PY Adjustment	N/A	\$ 110,380	N/A	\$ 110,184	N/A	102,980	98,420	96,900	1,320,302	-
C-2 Statewide EPA Proportionate Share Ratio (as of Annual certification)	16.13801139%	37.69258175%	37.69258175%	37.6900000000%	37.6900000000%	37.6900000000%	37.6900000000%	37.6900000000%	37.6900000000%	37.6900000000%
Adjusted EPA Allocation (used to calculate LCFF Revenue)	N/A	\$ 110,380	N/A	\$ 110,184	N/A	102,980	98,420	96,900	1,320,302	-

Summary Tab

Coast Unified (75465) - 2021-22 Budget Development					6/1/2021				
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
LCAP Percentage to Increase or Improve Services									
Base Grant (Excludes add-ons for TIG and Transportation)		\$ 6,091,171	\$ 6,091,171	\$ 6,324,246	\$ 6,118,964	\$ 6,039,737	\$ 6,140,420	\$ 6,140,420	\$ 1,318,817
Supplemental and Concentration Grant funding in the LCAP year		\$ 1,241,863	\$ 1,263,242	\$ 1,310,220	\$ 1,225,909	\$ 1,184,856	\$ 1,210,463	\$ -	\$ -
Percentage to Increase or Improve Services		20.39%	20.74%	20.72%	20.03%	19.62%	19.71%	0.00%	0.00%
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment		582	536	543	519	508	511	-	-
COE Enrollment		1	1	1	1	1	1	-	-
Total Enrollment		583	537	544	520	509	512	0	0
Unduplicated Pupil Count									
COE Unduplicated Pupil Count		453	412	408	390	381	384	-	-
Total Unduplicated Pupil Count		1	1	1	1	1	1	-	-
Rolling %, Supplemental Grant		76.4600%	77.1000%	76.6800%	75.7700%	75.1400%	75.1500%	0.0000%	0.0000%
Rolling %, Concentration Grant		76.4600%	77.1000%	76.6800%	75.7700%	75.1400%	75.1500%	0.0000%	0.0000%

Coast Unified (75465) - 2021-22 Budget Development										6/1/2021	
		2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
SUMMARY OF LCFF ADA											
Prior Year ADA for the Hold Harmless - (net of current year charter shift)											
Grades TK-3		155.03	164.65	164.65	145.35	153.90	149.15	147.25	-		
Grades 4-6		123.02	120.56	120.56	117.80	99.75	98.80	97.85	-		
Grades 7-8		70.49	80.10	80.10	71.25	77.90	81.70	75.05	-		
Grades 9-12		187.10	185.61	185.61	180.50	160.55	152.00	164.35	-		
LCFF Subtotal		535.64	550.92	550.92	514.90	492.10	481.65	484.50	-		
NSS		-	-	-	-	-	-	-	-		
Combined Subtotal		535.64	550.92	550.92	514.90	492.10	481.65	484.50	-		
Current Year ADA											
Grades TK-3		164.65	164.65	145.35	153.90	149.15	147.25	-	-		
Grades 4-6		120.56	120.56	117.80	99.75	98.80	97.85	-	-		
Grades 7-8		80.10	80.10	71.25	77.90	81.70	75.05	-	-		
Grades 9-12		185.61	185.61	180.50	160.55	152.00	164.35	-	-		
LCFF Subtotal		550.92	550.92	514.90	492.10	481.65	484.50	-	-		
NSS		-	-	-	-	-	-	-	-		
Combined Subtotal		550.92	550.92	514.90	492.10	481.65	484.50	-	-		
Change in LCFF ADA (excludes NSS ADA)		15.28	-	(36.02)	(22.80)	(10.45)	2.85	(484.50)	-		
		Increase	No Change	Decline	Decline	Decline	Increase	Decline	No Change		
Funded LCFF ADA for the Hold Harmless											
Grades TK-3		164.65	164.65	164.65	145.35	153.90	147.25	147.25	-		
Grades 4-6		120.56	120.56	120.56	117.80	99.75	97.85	97.85	-		
Grades 7-8		80.10	80.10	80.10	71.25	77.90	75.05	75.05	-		
Grades 9-12		185.61	185.61	185.61	180.50	160.55	164.35	164.35	-		
Subtotal		550.92	550.92	550.92	514.90	492.10	484.50	484.50	-		
		Current	Current	Prior	Prior	Prior	Current	Prior	Current		
Funded NSS ADA											
Grades TK-3		-	-	-	-	-	-	-	-		
Grades 4-6		-	-	-	-	-	-	-	-		
Grades 7-8		-	-	-	-	-	-	-	-		
Grades 9-12		-	-	-	-	-	-	-	-		
Subtotal		-	-	-	-	-	-	-	-		
		Prior	Prior	Prior	Prior	Prior	Prior	Prior	Prior		
NPS, CDS, & COE Operated											
Grades TK-3		0.98	0.98	-	-	-	-	-	-		
Grades 4-6		-	-	-	-	-	-	-	-		
Grades 7-8		-	-	-	-	-	-	-	-		
Grades 9-12		-	-	-	-	-	-	-	-		
Subtotal		0.98	0.98	-	-	-	-	-	-		
ACTUAL ADA (Current Year Only)											
Grades TK-3		165.63	165.63	145.35	153.90	149.15	147.25	-	-		
Grades 4-6		120.56	120.56	117.80	99.75	98.80	97.85	-	-		
Grades 7-8		80.10	80.10	71.25	77.90	81.70	75.05	-	-		
Grades 9-12		185.61	185.61	180.50	160.55	152.00	164.35	-	-		
Total Actual ADA		551.90	551.90	514.90	492.10	481.65	484.50	-	-		
TOTAL FUNDED ADA											
Grades TK-3		165.63	165.63	164.65	145.35	153.90	147.25	147.25	-		
Grades 4-6		120.56	120.56	120.56	117.80	99.75	97.85	97.85	-		
Grades 7-8		80.10	80.10	80.10	71.25	77.90	75.05	75.05	-		
Grades 9-12		185.61	185.61	185.61	180.50	160.55	164.35	164.35	-		
Total		551.90	551.90	550.92	514.90	492.10	484.50	484.50	-		
Funded Difference (Funded ADA less Actual ADA)											
		-	-	36.02	22.80	10.45	-	484.50	-		

Coast Unified (75465) - 2021-22 Budget Development

Coast Unified (75465) - 2021-22 Budget Development										6/1/2021							
PER-ADA FUNDING LEVELS																	
Base, Supplemental and Concentration Rate per ADA																	
Grades TK-3	\$	10,716	\$	10,754	\$	11,273	\$	11,493	\$	11,809	\$	12,229	\$	9,775	\$	9,775	\$
Grades 4-6	\$	9,852	\$	9,887	\$	10,364	\$	10,568	\$	10,859	\$	11,243	\$	8,987	\$	8,987	\$
Grades 7-8	\$	10,145	\$	10,181	\$	10,672	\$	10,882	\$	11,181	\$	11,577	\$	9,254	\$	9,254	\$
Grades 9-12	\$	12,063	\$	12,106	\$	12,690	\$	12,938	\$	13,293	\$	13,765	\$	11,003	\$	11,003	\$
Base Grants																	
Grades TK-3	\$	7,702	\$	7,702	\$	8,092	\$	8,293	\$	8,551	\$	8,854	\$	8,854	\$	8,854	\$
Grades 4-6	\$	7,818	\$	7,818	\$	8,214	\$	8,418	\$	8,680	\$	8,987	\$	8,987	\$	8,987	\$
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	8,668	\$	8,938	\$	9,254	\$	9,254	\$	9,254	\$
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	10,045	\$	10,357	\$	10,724	\$	10,724	\$	10,724	\$
Grade Span Adjustment																	
Grades TK-3	\$	801	\$	801	\$	842	\$	862	\$	889	\$	921	\$	921	\$	921	\$
Grades 9-12	\$	243	\$	243	\$	255	\$	261	\$	269	\$	279	\$	279	\$	279	\$
Prorated Base, Supplemental and Concentration Rate per ADA																	
Grades TK-3	\$	8,503	\$	8,503	\$	8,934	\$	9,155	\$	9,440	\$	9,775	\$	9,775	\$	9,775	\$
Grades 4-6	\$	7,818	\$	7,818	\$	8,214	\$	8,418	\$	8,680	\$	8,987	\$	8,987	\$	8,987	\$
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	8,668	\$	8,938	\$	9,254	\$	9,254	\$	9,254	\$
Grades 9-12	\$	9,572	\$	9,572	\$	10,057	\$	10,306	\$	10,626	\$	11,003	\$	11,003	\$	11,003	\$
Prorated Base Grants																	
Grades TK-3	\$	7,702	\$	7,702	\$	8,092	\$	8,293	\$	8,551	\$	8,854	\$	8,854	\$	8,854	\$
Grades 4-6	\$	7,818	\$	7,818	\$	8,214	\$	8,418	\$	8,680	\$	8,987	\$	8,987	\$	8,987	\$
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	8,668	\$	8,938	\$	9,254	\$	9,254	\$	9,254	\$
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	10,045	\$	10,357	\$	10,724	\$	10,724	\$	10,724	\$
Prorated Grade Span Adjustment																	
Grades TK-3	\$	801	\$	801	\$	842	\$	862	\$	889	\$	921	\$	921	\$	921	\$
Grades 9-12	\$	243	\$	243	\$	255	\$	261	\$	269	\$	279	\$	279	\$	279	\$
Supplemental Grant																	
Maximum - 1.00 ADA, 100% UPP																	
Grades TK-3	\$	1,701	\$	1,701	\$	1,787	\$	1,831	\$	1,888	\$	1,955	\$	1,955	\$	1,955	\$
Grades 4-6	\$	1,564	\$	1,564	\$	1,643	\$	1,684	\$	1,736	\$	1,797	\$	1,797	\$	1,797	\$
Grades 7-8	\$	1,610	\$	1,610	\$	1,692	\$	1,734	\$	1,788	\$	1,851	\$	1,851	\$	1,851	\$
Grades 9-12	\$	1,914	\$	1,914	\$	2,011	\$	2,061	\$	2,125	\$	2,201	\$	2,201	\$	2,201	\$
Actual - 1.00 ADA, Local UPP as follows:																	
Grades TK-3	\$	76.46%		77.10%		76.68%		75.77%		75.14%		75.15%		0.00%		0.00%	
Grades 4-6	\$	1,300	\$	1,311	\$	1,370	\$	1,387	\$	1,419	\$	1,469	\$	-	\$	-	\$
Grades 7-8	\$	1,196	\$	1,206	\$	1,260	\$	1,276	\$	1,304	\$	1,351	\$	-	\$	-	\$
Grades 9-12	\$	1,231	\$	1,241	\$	1,297	\$	1,314	\$	1,343	\$	1,391	\$	-	\$	-	\$
	\$	1,464	\$	1,476	\$	1,542	\$	1,562	\$	1,597	\$	1,654	\$	-	\$	-	\$
Concentration Grant (>55% population)																	
Maximum - 1.00 ADA, 100% UPP																	
Grades TK-3	\$	4,252	\$	4,252	\$	4,467	\$	4,578	\$	4,720	\$	4,888	\$	4,888	\$	4,888	\$
Grades 4-6	\$	3,909	\$	3,909	\$	4,107	\$	4,209	\$	4,340	\$	4,494	\$	4,494	\$	4,494	\$
Grades 7-8	\$	4,025	\$	4,025	\$	4,229	\$	4,334	\$	4,469	\$	4,627	\$	4,627	\$	4,627	\$
Grades 9-12	\$	4,786	\$	4,786	\$	5,029	\$	5,153	\$	5,313	\$	5,502	\$	5,502	\$	5,502	\$
Actual - 1.00 ADA, Local UPP >55% as follows:																	
Grades TK-3	\$	21.4600%		22.1000%		21.6800%		20.7700%		20.1400%		20.1500%		0.0000%		0.0000%	
Grades 4-6	\$	912	\$	940	\$	968	\$	951	\$	951	\$	985	\$	-	\$	-	\$
Grades 7-8	\$	839	\$	864	\$	890	\$	874	\$	874	\$	905	\$	-	\$	-	\$
Grades 9-12	\$	864	\$	890	\$	917	\$	900	\$	900	\$	932	\$	-	\$	-	\$
	\$	1,027	\$	1,058	\$	1,090	\$	1,070	\$	1,070	\$	1,109	\$	-	\$	-	\$

Goals, Actions, & Services: LCAP Year: 2021-22
Budget Development

Description	2021-22 Budgeted Amount	Account Line/DC 0200
Goal 1: Expand Student's Communication and Critical Thinking		
1: PD and training with a focus on EL Development	\$2,325	01-0000-0-5200-1110-1000-003
2: Bilingual libraries/graphic novels	\$1,200	01-0000-0-4200-1412-2420-xxx
3: Designated ELD Instruction		
1.5 FTE ELD Teacher CGS	\$146,458	01-0000-0-1100-1115-1000-004
.75 FTE ELD SLMS	\$88,775	01-0000-0-1100-1115-1000-005
.25 FTE ELD Teacher CUHS	\$28,796	01-0000-0-1100-1115-1000-043
4: Bilingual aid support – CGS, SLMS, CUHS	\$111,054	01-0000-0-2100-1110-1000-xxx
5: Librarians	\$153,847	01-0000-0-2400-1412-2420-xxx
6: Librarian oversight	\$3,025	01-0000-0-5810-1110-1000-005
7: Research based programs and curriculum to support ELD		
Renaissance Place Subscription and Stipend	\$5,937	01-0000-0-5800-1110-1000-xxx
NewsELA	\$2,700	01-0000-0-5800-1110-1000-xxx
ETC Portal Subscription	\$2,500	01-0000-0-5810-1110-1000-003
NWEA Assessment Subscription & Training (grades 5-12)	\$5,500	01-0000-0-5800-1110-1000-xxx
DIBELS Subscription	\$200	01-0000-0-5800-1110-1000-004
English 3D (purchased in 2017-18)	\$0	01-0000-0-5800-1110-1000-xxx
8: ELPAC training	\$425	01-0000-0-5200-1110-1000-003
TOTAL GOAL 1	\$552,742	

Description	2021-22 Budgeted Amount	Account Line/DC 0200
Goal 2: Accelerate Student's Academic Outcomes in Mathematics		
1: Math coaching at CUHS	\$2,500	01-0000-0-5200-1110-1000-003
2: Math support/extra period for students who need additional instruction		
.25 FTE CUHS Math Support	\$28,166	01-0000-0-1100-1280-1000-043
.25 FTE SLMS Math Support	\$27,172	01-0000-0-1100-1280-1000-005
3: Math Training	\$3,000	01-0000-0-5200-1110-1000-xxx
3: Substitute salaries for staff to participate in training (20 days)	\$3,000	01-0000-0-1160-1110-1000-xxx
4: Supplemental mathematics programs		
iLearn Math Program	\$3,600	01-0000-0-5800-1110-1000-xxx
Relex Math	\$2,965	01-0000-0-5800-1110-1000-xxx
5: College Preparatory Mathematics (CPM renewal)	\$7,000	01-0000-0-5800-1110-1000-043
TOTAL GOAL 2	\$77,403	

Goal 3: To Advance Student's College and Career Readiness		
1: 1.5 FTE for CTE Course Instruction	\$121,606.06	01-0000-0-1100-xxxx-1000-043
2: Staffing Afterschool Homework Assistance (included in Action 13)	\$0	
3: College Tours	\$4,700	01-0000-0-5800-1110-1000-043
College Tours/8th Grade	\$2,300	01-0000-0-5800-1110-1000-005
4: Transportation and venue fees for outside learning	\$10,000	01-0000-0-5713-1110-1000-xxx
5: Intervention services		
SLO Behavioral Health	\$22,500	01-0000-0-5866-1110-1000-005
The Link	\$25,000	01-0000-0-5866-1110-1000-004
Anya Johnson Counseling	\$25,200	01-0000-0-5866-1110-1000-004

Description	2021-22 Budgeted Amount	Account Line/DC 0200
CUHS Counseling	\$22,000	01-0000-0-5866-1110-1000-043
6: Advanced Placement Courses (1.125 FTE)	\$129,877	01-0000-0-1100-1110-1000-043
7: Ag Pathway - District Match	\$11,637	01-0000-0-8980-0000-0000-000
8: CGS/Social Emotional Curriculum and Support/Teach Town	\$900	01-0000-0-5800-1110-1000-003
9: Expanded Summer School	\$32,408	01-0000-0-1150/2150-1131-1000-003
10: Transportation – Home to School targeting at-risk students	\$124,953	01-0723-0-2200-0000-3600-003
11: Set aside funds for ongoing technology purchases and 1:1 devices	\$52,680	01-0000-0-7612-0000-9300-000
12: Computer Support Technician/.5 FTE	\$52,520	01-0000-0-2400-1110-2420-010
13: Staffing Afterschool Homework Assistance	\$72,800	01-0000-0-1150/2150-1110-1000-xxx
14: Annual AVID Membership	\$4,694	01-0000-0-5300-1110-1000-003
15: Concurrent Enrollment (1.375 FTE)	\$148,618	01-0000-0-1100-1110-1000-043
16: Extracurricular offerings at CUHS	\$1,700	01-0000-0-5800-1110-1000-043
17: Skipped on LCAP		
18: Expanded hours for paraeducators	\$42,145	01-6500-0-2100-5770-1190-003
19: Individual student supplies (\$75 x 523 - current enrollment)	\$39,225	01-7422-0-4300-1110-1000-043
20: Mi-fi devices	\$16,560	01-0000-0-5800-1110-1000-043
21: Credit Recovery Program (Apex Learning)	\$3,600	01-0000-0-5800-1110-1000-043
22: Parent Communication Tools (Parent Square)	\$3,000	01-0000-0-5800-1110-1000-003
TOTAL GOAL 3	\$970,623	
TOTAL LCAP EXPENDITURES	\$1,600,768	

2021-22 LCFF Budget Overview for Parents Data Input Sheet

Local Educational Agency (LEA) Name:	Coast Unified School District
CDS Code:	40-75465-0000000
LEA Contact Information:	Name: Kyle Martin Position: Assistant Superintendent Email: kmartin@coastusd.org Phone: 805-927-3880
Coming School Year:	2021-22
Current School Year:	2020-21

*NOTE: The "High Needs Students" referred to in the tables below are Unduplicated Students for LCFF funding purposes.

Projected General Fund Revenue for the 2021-22 School Year	Amount
Total LCFF Funds	\$12,168,306
LCFF Supplemental & Concentration Grants	\$1,310,220
All Other State Funds	\$1,375,845
All Local Funds	\$619,891
All federal funds	\$553,847
Total Projected Revenue	\$14,717,889

Total Budgeted Expenditures for the 2021-22 School Year	Amount
Total Budgeted General Fund Expenditures	\$15,830,688
Total Budgeted Expenditures in the LCAP	\$1,600,768
Total Budgeted Expenditures for High Needs Students in the LCAP	\$1,139,639
Expenditures not in the LCAP	\$14,229,920

Expenditures for High Needs Students in the 2020-21 School Year	Amount
Total Budgeted Expenditures for High Needs Students in the Learning Continuity Plan	\$1,401,148
Actual Expenditures for High Needs Students in Learning Continuity Plan	\$1,292,560

Funds for High Needs Students	Amount
2021-22 Difference in Projected Funds and Budgeted Expenditures	\$-170,581
2020-21 Difference in Budgeted and Actual Expenditures	\$-108,588

Required Prompts(s)	Response(s)
Briefly describe any of the General Fund Budget Expenditures for the school year not included in the Local Control and Accountability Plan (LCAP).	The majority of expenses related to employee salaries/benefits are not included in the Local Control Accountability Plan. Similarly, costs for district facility maintenance and operations are not included in this plan.
The amount budgeted to increase or improve services for high needs students in the 2021-22 LCAP is less than the projected revenue of LCFF	Coast Unified continues to assess the needs of its high needs students and take the necessary steps to provide effective actions and services to these students and all students. CUSD is a basic aid funded district and

<p>supplemental and concentration grants for 2021-22. Provide a brief description of the additional actions the LEA is taking to meet its requirement to improve services for high needs students.</p>	<p>does not receive LCFF supplemental grants but instead funds targeted actions and services through its general fund.</p>
<p>The total actual expenditures for actions and services to increase or improve services for high needs students in 2020-21 is less than the total budgeted expenditures for those planned actions and services. Briefly describe how this difference impacted the actions and services and the overall increased or improved services for high needs students in 2020-21.</p>	<p>Several actions and services planned for the 2020-21 school year were interrupted or negatively impacted by COVID-19 and the related safeguards and restrictions that were put in place. Planned college tours and other outside learning experiences had to be canceled during this challenging time period. Certain purchases (student consumables, library materials) were canceled or postponed while the district was engaged in distance learning.</p>

LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Coast Unified School District

CDS Code: 40-75465-0000000

School Year: 2021-22

LEA contact information:

Kyle Martin

Assistant Superintendent

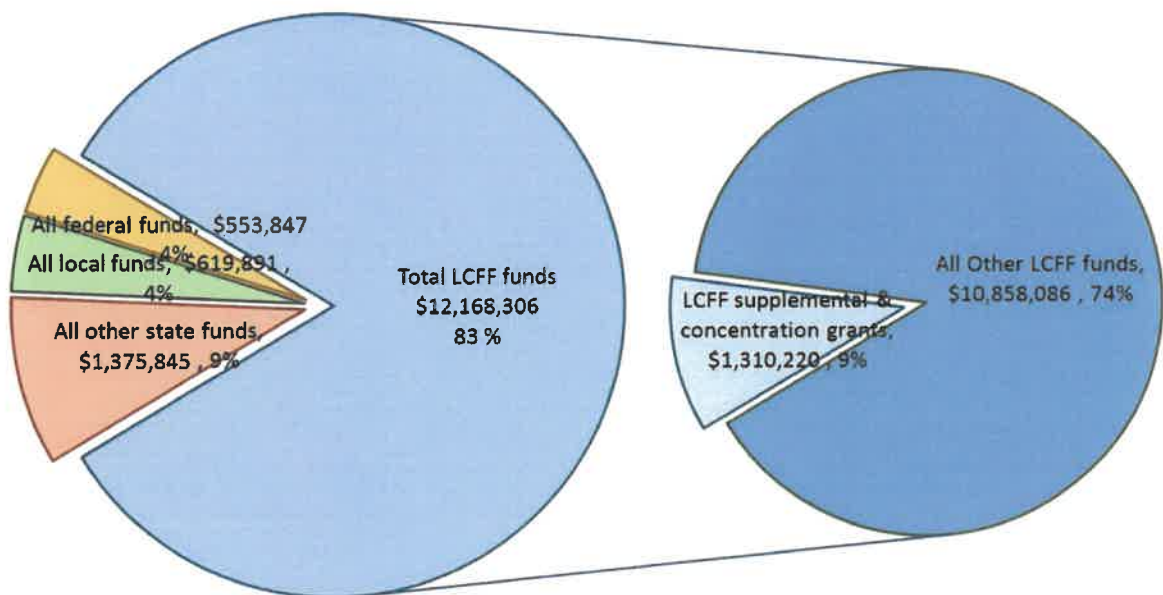
kmartin@coastusd.org

805-927-3880

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

Budget Overview for the 2021-22 School Year

Projected Revenue by Fund Source



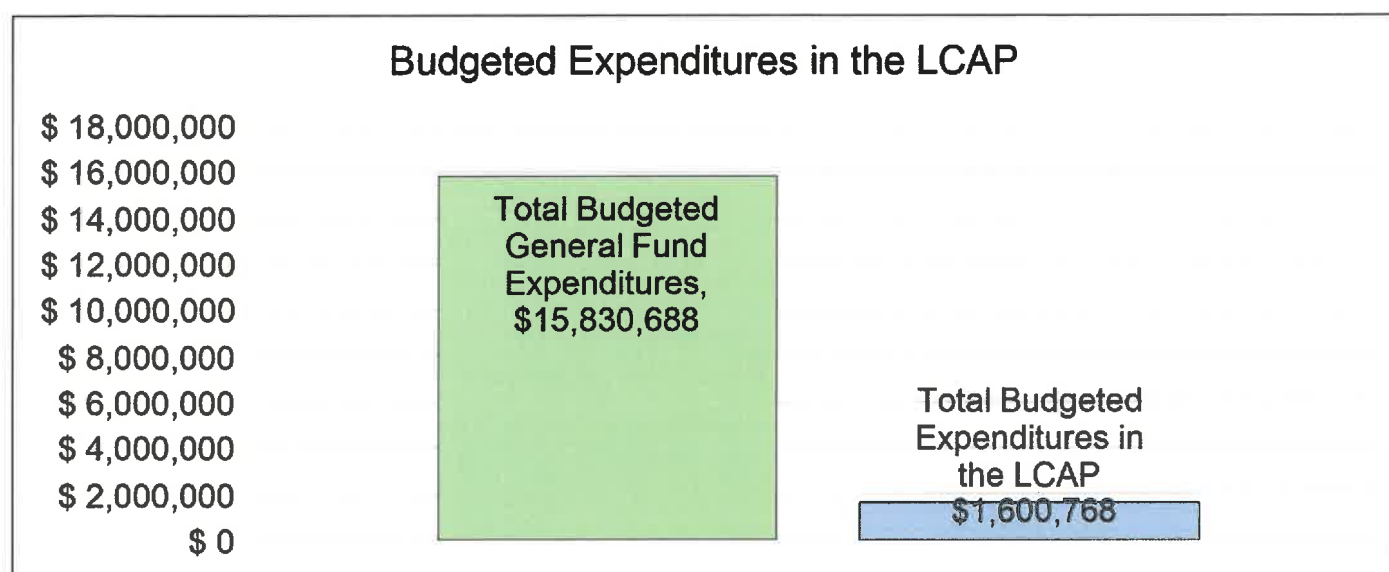
This chart shows the total general purpose revenue Coast Unified School District expects to receive in the coming year from all sources.

The total revenue projected for Coast Unified School District is \$14,717,889, of which \$12,168,306 is Local Control Funding Formula (LCFF), \$1,375,845 is other state funds, \$619,891 is local funds, and

\$553,847 is federal funds. Of the \$12,168,306 in LCFF Funds, \$1,310,220 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

LCFF Budget Overview for Parents

The LCFF gives school districts more flexibility in deciding how to use state funds. In exchange, school districts must work with parents, educators, students, and the community to develop a Local Control and Accountability Plan (LCAP) that shows how they will use these funds to serve students.



This chart provides a quick summary of how much Coast Unified School District plans to spend for 2021-22. It shows how much of the total is tied to planned actions and services in the LCAP.

Coast Unified School District plans to spend \$15,830,688 for the 2021-22 school year. Of that amount, \$1,600,768 is tied to actions/services in the LCAP and \$14,229,920 is not included in the LCAP. The budgeted expenditures that are not included in the LCAP will be used for the following:

The majority of expenses related to employee salaries/benefits are not included in the Local Control Accountability Plan. Similarly, costs for district facility maintenance and operations are not included in this plan.

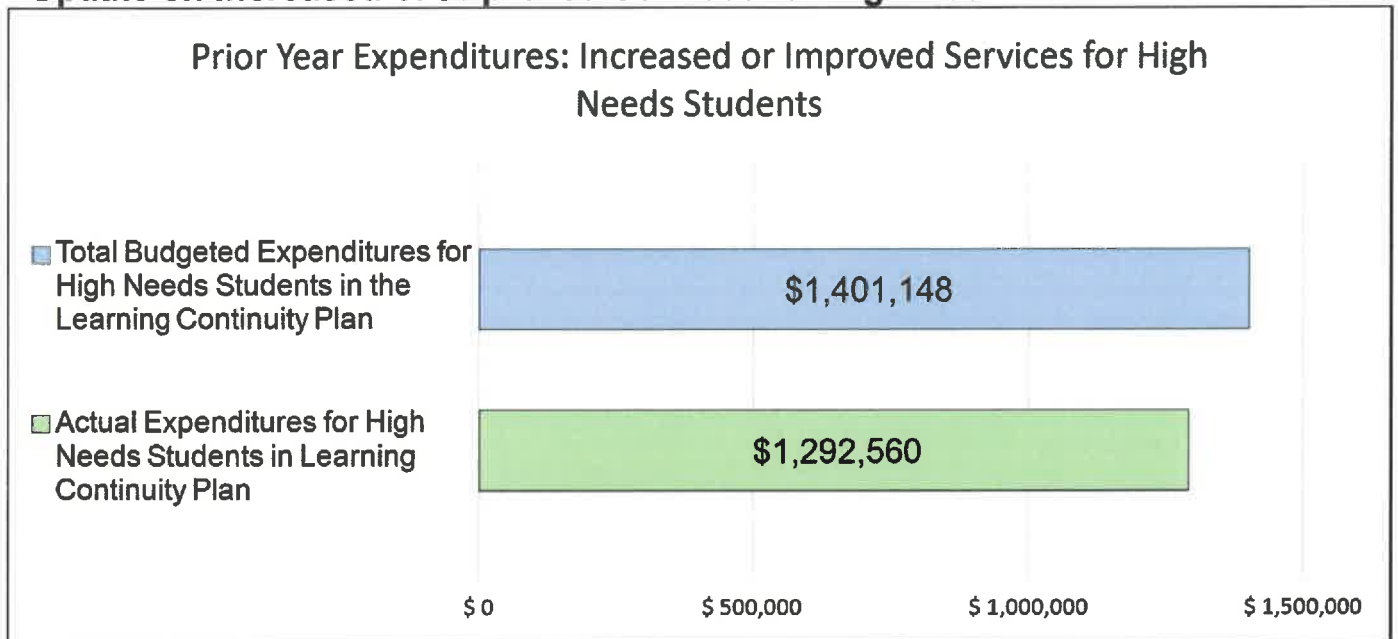
Increased or Improved Services for High Needs Students in the LCAP for the 2021-22 School Year

In 2021-22, Coast Unified School District is projecting it will receive \$1,310,220 based on the enrollment of foster youth, English learner, and low-income students. Coast Unified School District must describe how it intends to increase or improve services for high needs students in the LCAP. Coast Unified School District plans to spend \$1,139,639 towards meeting this requirement, as described in the LCAP.

Coast Unified continues to assess the needs of its high needs students and take the necessary steps to provide effective actions and services to these students and all students. CUSD is a basic aid funded district and does not receive LCFF supplemental grants but instead funds targeted actions and services through its general fund.

LCFF Budget Overview for Parents

Update on Increased or Improved Services for High Needs Students in 2020-21



This chart compares what Coast Unified School District budgeted last year in the Learning Continuity Plan for actions and services that contribute to increasing or improving services for high needs students with what Coast Unified School District estimates it has spent on actions and services that contribute to increasing or improving services for high needs students in the current year.

In 2020-21, Coast Unified School District's Learning Continuity Plan budgeted \$1,401,148 for planned actions to increase or improve services for high needs students. Coast Unified School District actually spent \$1,292,560 for actions to increase or improve services for high needs students in 2020-21.

Several actions and services planned for the 2020-21 school year were interrupted or negatively impacted by COVID-19 and the related safeguards and restrictions that were put in place. Planned college tours and other outside learning experiences had to be canceled during this challenging time period. Certain purchases (student consumables, library materials) were canceled or postponed while the district was engaged in distance learning.

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:



This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.



If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: CUSD Website (www.coastusd.org)

Date: June 20, 2021

Place: On-line

Date: June 24, 2021

Time: 06:00 PM

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: Annie Lachance

Telephone: (805) 924-2926

Title: Chief Business Official

E-mail: alachance@coastusd.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	

Description			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
A. REVENUES									
1) LCFF Sources		8010-8099	11,785,256.00	222,111.00	12,007,367.00	12,168,306.00	212,900.00	12,381,206.00	3.1%
2) Federal Revenue		8100-8299	0.00	1,059,075.00	1,059,075.00	0.00	553,847.00	553,847.00	-47.7%
3) Other State Revenue		8300-8599	108,384.00	934,154.00	1,042,538.00	110,014.00	1,265,831.00	1,375,845.00	32.0%
4) Other Local Revenue		8600-8799	322,379.00	345,521.00	667,900.00	201,649.00	418,242.00	619,891.00	-7.2%
5) TOTAL, REVENUES			12,216,019.00	2,560,861.00	14,776,880.00	12,479,969.00	2,450,820.00	14,930,789.00	1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	3,706,830.50	734,368.00	4,441,198.50	3,917,544.00	1,030,500.00	4,948,044.00	11.4%
2) Classified Salaries		2000-2999	1,952,312.47	398,188.00	2,350,500.47	2,288,897.00	470,971.00	2,759,868.00	17.4%
3) Employee Benefits		3000-3999	2,119,649.05	854,784.00	2,974,433.05	2,428,018.00	1,065,119.00	3,493,137.00	17.4%
4) Books and Supplies		4000-4999	253,237.00	784,999.00	1,038,236.00	352,290.00	402,332.00	754,622.00	-27.3%
5) Services and Other Operating Expenditures		5000-5999	865,858.00	384,888.00	1,250,746.00	1,040,664.00	515,367.00	1,556,031.00	24.4%
6) Capital Outlay		6000-6999	90,084.00	129,785.00	219,869.00	42,500.00	50,676.00	93,176.00	-57.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,192,476.00	650,000.00	1,842,476.00	1,261,000.00	678,000.00	1,939,000.00	5.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(64,556.00)	52,314.00	(12,242.00)	(75,228.00)	64,111.00	(11,117.00)	-9.2%
9) TOTAL, EXPENDITURES			10,115,891.02	3,989,326.00	14,105,217.02	11,255,685.00	4,277,076.00	15,532,761.00	10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,100,127.98	(1,428,465.00)	671,662.98	1,224,284.00	(1,826,256.00)	(601,972.00)	-189.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	222,233.00	0.00	222,233.00	245,247.00	52,680.00	297,927.00	34.1%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,620,649.00)	1,620,649.00	0.00	(1,794,365.00)	1,794,365.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,842,882.00)	1,620,649.00	(222,233.00)	(2,039,612.00)	1,741,685.00	(297,927.00)	34.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			257,245.98	192,184.00	449,429.98	(815,328.00)	(84,571.00)	(899,899.00)	-300.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,574,582.98	157,808.66	2,732,391.64	2,835,230.96	349,992.66	3,185,223.62	16.6%
b) Audit Adjustments		9793	3,402.00	0.00	3,402.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,577,984.98	157,808.66	2,735,793.64	2,835,230.96	349,992.66	3,185,223.62	16.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,577,984.98	157,808.66	2,735,793.64	2,835,230.96	349,992.66	3,185,223.62	16.4%
2) Ending Balance, June 30 (E + F1e)			2,835,230.96	349,992.66	3,185,223.62	2,019,902.96	265,421.66	2,285,324.62	-28.3%
Components of Ending Fund Balance									
a) Nonspendable		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	349,992.66	349,992.66	0.00	292,942.84	292,942.84	-16.3%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/Unappropriated		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	2,825,230.96	0.00	2,825,230.96	2,019,902.96	(27,521.18)	1,992,381.78	-29.5%

Description			2020-21 Estimated Actuals			2021-22 Budget		% Diff Column C & F		
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)		Unrestricted (D)	Restricted (E)
G. ASSETS										
1) Cash										
a) in County Treasury										
1) Fair Value Adjustment to Cash in County Treasury					6,593,179.25	(717,538.10)	5,875,641.15			
b) in Banks					0.00	0.00	0.00			
c) in Revolving Cash Account					0.00	0.00	0.00			
d) with Fiscal Agent/Trustee					10,000.00	0.00	10,000.00			
e) Collections Awaiting Deposit					0.00	0.00	0.00			
2) Investments					0.00	0.00	0.00			
3) Accounts Receivable					0.00	0.00	0.00			
4) Due from Grantor Government					0.00	0.00	0.00			
5) Due from Other Funds					3,402.00	0.00	3,402.00			
6) Stores					0.00	0.00	0.00			
7) Prepaid Expenditures					0.00	0.00	0.00			
8) Other Current Assets					0.00	0.00	0.00			
9) TOTAL, ASSETS					6,606,581.25	(717,538.10)	5,889,043.15			
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	363,335.39	1,234.28	364,569.67			
2) Due to Grantor Governments				9590	0.00	0.00	0.00			
3) Due to Other Funds				9610	0.00	0.00	0.00			
4) Current Loans				9640	0.00	0.00	0.00			
5) Unearned Revenue				9650	0.00	0.00	0.00			
6) TOTAL, LIABILITIES					363,335.39	1,234.28	364,569.67			
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										

Resource Codes		Object Codes		2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
				Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description (G9 + H2) - (I6 + J2)				6,243,245.86	(718,772.38)	5,524,473.48				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	623,045.00	0.00	623,045.00	623,045.00	0.00	623,045.00	0.0%
Education Protection Account State Aid - Current Year		8012	110,380.00	0.00	110,380.00	110,184.00	0.00	110,184.00	-0.2%
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	61,746.00	0.00	61,746.00	65,380.00	0.00	65,380.00	5.9%
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	10,572,129.00	0.00	10,572,129.00	10,942,154.00	0.00	10,942,154.00	3.5%
Unsecured Roll Taxes		8042	427,689.00	0.00	427,689.00	442,658.00	0.00	442,658.00	3.5%
Prior Years' Taxes		8043	(9,733.00)	0.00	(9,733.00)	(15,115.00)	0.00	(15,115.00)	55.3%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	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			11,785,256.00	0.00	11,785,256.00	12,168,306.00	0.00	12,168,306.00	3.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	222,111.00	222,111.00	0.00	212,900.00	212,900.00	-4.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			11,785,256.00	222,111.00	12,007,367.00	12,168,306.00	212,900.00	12,381,206.00	3.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	111,768.00	111,768.00	0.00	110,079.00	110,079.00	-1.5%
Special Education Discretionary Grants		8182	0.00	4,534.00	4,534.00	0.00	5,191.00	5,191.00	14.5%
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		132,038.00	132,038.00		125,000.00	125,000.00	-5.3%
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		17,757.00	17,757.00		17,757.00	17,757.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		28,714.00	28,714.00		28,714.00	28,714.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630								
Other NCLB / Every Student Succeeds Act		8290		0.00	0.00		0.00	0.00	0.0%
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	764,264.00	764,264.00	0.00	267,106.00	267,106.00	-65.1%
TOTAL, FEDERAL REVENUE			0.00	1,059,075.00	1,059,075.00	0.00	553,847.00	553,847.00	-47.7%
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	23,252.00	0.00	23,252.00	23,704.00	0.00	23,704.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	82,500.00	20,000.00	102,500.00	86,310.00	28,195.00	114,505.00	11.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		118,087.00	118,087.00	New

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		81,990.00	81,990.00		79,231.00	79,231.00	-3.4%
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	2,632.00	832,164.00	834,796.00	0.00	1,040,318.00	1,040,318.00	24.6%
TOTAL, OTHER STATE REVENUE			108,384.00	934,154.00	1,042,538.00	110,014.00	1,265,831.00	1,375,845.00	32.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	38,085.00	0.00	38,085.00	40,000.00	0.00	40,000.00	5.0%
Interest		8660	33,000.00	0.00	33,000.00	15,000.00	0.00	15,000.00	-54.5%
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	17,255.00	17,255.00	0.00	13,925.00	13,925.00	-19.3%
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									
California Dept of Education									
SACS Financial Reporting Software									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	251,294.00	104,062.00	355,356.00	146,649.00	159,280.00	305,929.00	-13.9%
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		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		224,204.00	224,204.00		245,037.00	245,037.00	9.3%
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			322,379.00	345,521.00	667,900.00	201,649.00	418,242.00	619,891.00	-7.2%
TOTAL, REVENUES			12,216,019.00	2,560,861.00	14,776,880.00	12,479,969.00	2,450,820.00	14,930,789.00	1.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	3,066,337.50	535,256.00	3,601,593.50	3,260,023.00	790,756.00	4,050,779.00	12.5%
Certificated Pupil Support Salaries		1200	88,250.00	160,519.00	248,769.00	89,244.00	200,437.00	289,681.00	16.4%
Certificated Supervisors' and Administrators' Salaries		1300	513,613.00	0.00	513,613.00	528,970.00	0.00	528,970.00	3.0%
Other Certificated Salaries		1900	38,630.00	38,593.00	77,223.00	39,307.00	39,307.00	78,614.00	1.8%
TOTAL, CERTIFICATED SALARIES			3,706,830.50	734,368.00	4,441,198.50	3,917,544.00	1,030,500.00	4,948,044.00	11.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	180,857.50	118,866.00	299,723.50	202,802.00	211,441.00	414,243.00	38.2%
Classified Support Salaries		2200	723,734.00	277,209.00	1,000,943.00	943,549.00	245,772.00	1,189,321.00	18.8%
Classified Supervisors' and Administrators' Salaries		2300	322,780.00	0.00	322,780.00	339,396.00	0.00	339,396.00	5.1%
Clerical, Technical and Office Salaries		2400	663,500.97	483.00	663,983.97	754,430.00	1,000.00	755,430.00	13.8%
Other Classified Salaries		2900	61,440.00	1,630.00	63,070.00	48,720.00	12,758.00	61,478.00	-2.5%
TOTAL, CLASSIFIED SALARIES			1,952,312.47	398,188.00	2,350,500.47	2,288,897.00	470,971.00	2,759,868.00	17.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	609,291.00	560,511.00	1,169,802.00	661,661.00	644,898.00	1,306,559.00	11.7%
PERS		3201-3202	401,207.50	82,322.00	483,529.50	488,477.00	101,801.00	590,278.00	22.1%
OASDI/Medicare/Alternative		3301-3302	203,740.00	41,168.00	244,908.00	233,997.00	51,854.00	285,851.00	16.7%
Health and Welfare Benefits		3401-3402	724,456.55	136,616.00	861,072.55	778,089.00	201,660.00	979,749.00	13.8%
Unemployment Insurance		3501-3502	2,783.00	583.00	3,366.00	76,208.00	18,608.00	94,816.00	2716.9%
Workers' Compensation		3601-3602	178,171.00	33,584.00	211,755.00	189,586.00	46,298.00	235,884.00	11.4%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,119,649.05	854,784.00	2,974,433.05	2,428,018.00	1,065,119.00	3,493,137.00	17.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	580.00	73,805.00	74,385.00	2,670.00	20,000.00	22,670.00	-69.5%
Books and Other Reference Materials		4200	10,119.00	773.00	10,892.00	9,700.00	0.00	9,700.00	-10.9%
Materials and Supplies		4300	216,023.00	441,022.00	657,045.00	298,420.00	376,532.00	674,952.00	2.7%

Description			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F		
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)
CAPITAL OUTLAY											
Land		6100	0.00		38,967.00		38,967.00	42,500.00	0.00	42,500.00	9.1%
Land Improvements		6170	50,019.00		15,075.00		65,094.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	6,289.00		0.00		6,289.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00		0.00		0.00	0.00	0.00	0.00	0.0%
Equipment		6400	33,776.00		75,743.00		109,519.00	0.00	45,676.00	45,676.00	-58.3%
Equipment Replacement		6500	0.00		0.00		0.00	0.00	5,000.00	5,000.00	New
Lease Assets		6600	0.00		0.00		0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			90,084.00		129,785.00		219,869.00	42,500.00	50,676.00	93,176.00	-57.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)											
Tuition											
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00		0.00		0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00		0.00		0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	1,035,000.00		572,000.00		1,607,000.00	1,100,000.00	600,000.00	1,700,000.00	5.8%
Payments to County Offices		7142	0.00		78,000.00		78,000.00	0.00	78,000.00	78,000.00	0.0%
Payments to JPAs		7143	0.00		0.00		0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00		0.00		0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00		0.00		0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00		0.00		0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221			0.00		0.00		0.00	0.00	0.0%
To County Offices	6500	7222			0.00		0.00		0.00	0.00	0.0%
To JPAs	6500	7223			0.00		0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221			0.00		0.00		0.00	0.00	0.0%
To County Offices	6360	7222			0.00		0.00		0.00	0.00	0.0%
To JPAs	6360	7223			0.00		0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00		0.00		0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service		7438	97,406.00	0.00	97,406.00	95,000.00	0.00	95,000.00	-2.5%
Debt Service - Interest		7439	60,070.00	0.00	60,070.00	66,000.00	0.00	66,000.00	9.9%
Other Debt Service - Principal			1,192,476.00	650,000.00	1,842,476.00	1,261,000.00	678,000.00	1,939,000.00	5.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)									
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(52,314.00)	52,314.00	0.00	(64,111.00)	64,111.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(12,242.00)	0.00	(12,242.00)	(11,117.00)	0.00	(11,117.00)	-9.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(64,556.00)	52,314.00	(12,242.00)	(75,228.00)	64,111.00	(11,117.00)	-9.2%
TOTAL EXPENDITURES			10,115,891.02	3,989,326.00	14,105,217.02	11,255,685.00	4,277,076.00	15,532,761.00	10.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	52,680.00	52,680.00	New
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	222,233.00	0.00	222,233.00	245,247.00	0.00	245,247.00	10.4%
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			222,233.00	0.00	222,233.00	245,247.00	52,680.00	297,927.00	34.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Disposal of Capital Assets									
Other Sources		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(1,620,649.00)	1,620,649.00	0.00	(1,794,365.00)	1,794,365.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,620,649.00)	1,620,649.00	0.00	(1,794,365.00)	1,794,365.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(1,842,882.00)	1,620,649.00	(222,233.00)	(2,039,612.00)	1,741,685.00	(297,927.00)	34.1%

Description			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	11,785,256.00	222,111.00	12,007,367.00	12,168,306.00	212,900.00	12,381,206.00	3.1%
2) Federal Revenue		8100-8299	0.00	1,059,075.00	1,059,075.00	0.00	553,847.00	553,847.00	-47.7%
3) Other State Revenue		8300-8599	108,384.00	934,154.00	1,042,538.00	110,014.00	1,265,831.00	1,375,845.00	32.0%
4) Other Local Revenue		8600-8799	322,379.00	345,521.00	667,900.00	201,649.00	418,242.00	619,891.00	-7.2%
5) TOTAL REVENUES			12,216,019.00	2,560,861.00	14,776,880.00	12,479,969.00	2,450,820.00	14,930,789.00	1.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		4,651,581.50	1,896,129.00	6,547,710.50	5,063,147.00	2,465,434.00	7,528,581.00	15.0%
2) Instruction - Related Services	2000-2999		914,213.04	52,215.00	966,428.04	988,493.00	38,360.00	1,026,853.00	6.3%
3) Pupil Services	3000-3999		878,268.08	539,488.00	1,417,756.08	1,154,451.00	412,515.00	1,566,966.00	10.5%
4) Ancillary Services	4000-4999		28,979.00	0.00	28,979.00	54,650.00	0.00	54,650.00	88.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		1,260,528.40	89,321.00	1,349,849.40	1,402,659.00	89,379.00	1,492,038.00	10.5%
8) Plant Services	8000-8999		1,189,845.00	762,173.00	1,952,018.00	1,331,285.00	593,388.00	1,924,673.00	-1.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,192,476.00	650,000.00	1,842,476.00	1,261,000.00	678,000.00	1,939,000.00	5.2%
10) TOTAL EXPENDITURES			10,115,891.02	3,989,326.00	14,105,217.02	11,255,685.00	4,277,076.00	15,532,761.00	10.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			2,100,127.98	(1,428,465.00)	671,662.98	1,224,284.00	(1,826,256.00)	(601,972.00)	-189.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	222,233.00	0.00	222,233.00	245,247.00	52,680.00	297,927.00	34.1%
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	(1,620,649.00)	1,620,649.00	0.00	(1,794,365.00)	1,794,365.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,842,882.00)	1,620,649.00	(222,233.00)	(2,039,612.00)	1,741,685.00	(297,927.00)	34.1%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			257,245.98	192,184.00	449,429.98	(815,328.00)	(84,571.00)	(899,899.00)	-300.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited		9793	2,574,582.98	157,808.66	2,732,391.64	2,835,230.96	349,992.66	3,185,223.62	16.6%
b) Audit Adjustments			3,402.00	0.00	3,402.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,577,984.98	157,808.66	2,735,793.64	2,835,230.96	349,992.66	3,185,223.62	16.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,577,984.98	157,808.66	2,735,793.64	2,835,230.96	349,992.66	3,185,223.62	16.4%
2) Ending Balance, June 30 (E + F1e)			2,835,230.96	349,992.66	3,185,223.62	2,019,902.96	265,421.66	2,285,324.62	-28.3%
Components of Ending Fund Balance									
a) Nonspendable		9711	10,000.00	0.00	10,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	349,992.66	349,992.66	0.00	292,942.84	292,942.84	-16.3%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)									
e) Unassigned/Unappropriated		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	2,825,230.96	0.00	2,825,230.96	2,019,902.96	(27,521.18)	1,992,381.78	-29.5%

July 1 Budget
General Fund
Exhibit: Restricted Balance Detail

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Form 01

Coast Unified
San Luis Obispo County

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3212	Elementary and Secondary School Relief II (ESSER II) Fund	0.00	192,844.00
5640	Medi-Cal Billing Option	8,083.82	0.00
6300	Lottery: Instructional Materials	7,072.14	15,267.14
7311	Classified School Employee Professional Development Block Grant	9,320.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	0.77	0.77
7425	Expanded Learning Opportunities (ELO) Grant	273,861.00	12,108.00
9010	Other Restricted Local	51,654.93	72,722.93
Total, Restricted Balance		349,992.66	292,942.84

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	181,973.00	190,000.00	4.4%
3) Other State Revenue		8300-8599	15,877.00	17,500.00	10.2%
4) Other Local Revenue		8600-8799	(308.00)	6,500.00	-2210.4%
5) TOTAL, REVENUES			197,542.00	214,000.00	8.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	182,809.00	207,529.00	13.5%
3) Employee Benefits		3000-3999	76,184.00	90,409.00	18.7%
4) Books and Supplies		4000-4999	127,591.00	139,143.00	9.1%
5) Services and Other Operating Expenditures		5000-5999	8,671.00	11,350.00	30.9%
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	12,242.00	11,117.00	-9.2%
9) TOTAL, EXPENDITURES			407,497.00	459,548.00	12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(209,955.00)	(245,548.00)	17.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	222,233.00	245,247.00	10.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			222,233.00	245,247.00	10.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,278.00	(301.00)	-102.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	17,203.72	New
b) Audit Adjustments		9793	4,925.72	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,925.72	17,203.72	249.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,925.72	17,203.72	249.3%
2) Ending Balance, June 30 (E + F1e)			17,203.72	16,902.72	-1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,203.72	16,902.72	-1.7%
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	(133,009.13)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,000.00		
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			(132,009.13)		
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)			(132,009.13)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	181,973.00	190,000.00	4.4%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			181,973.00	190,000.00	4.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	15,877.00	17,500.00	10.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,877.00	17,500.00	10.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	242.00	6,700.00	2668.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(550.00)	(200.00)	-63.6%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(308.00)	6,500.00	-2210.4%
TOTAL, REVENUES			197,542.00	214,000.00	8.3%

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	123,939.00	140,341.00	13.2%
Classified Supervisors' and Administrators' Salaries		2300	58,870.00	67,188.00	14.1%
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			182,809.00	207,529.00	13.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	37,822.00	45,207.00	19.5%
OASDI/Medicare/Alternative		3301-3302	14,065.00	15,876.00	12.9%
Health and Welfare Benefits		3401-3402	18,489.00	20,424.00	10.5%
Unemployment Insurance		3501-3502	91.00	2,552.00	2704.4%
Workers' Compensation		3601-3602	5,717.00	6,350.00	11.1%
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			76,184.00	90,409.00	18.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,338.00	7,043.00	31.9%
Noncapitalized Equipment		4400	2,653.00	3,000.00	13.1%
Food		4700	119,600.00	129,100.00	7.9%
TOTAL, BOOKS AND SUPPLIES			127,591.00	139,143.00	9.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	500.00	New
Dues and Memberships		5300	306.00	350.00	14.4%
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	4,870.00	8,500.00	74.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	(2,500.00)	New
Professional/Consulting Services and Operating Expenditures		5800	3,495.00	4,500.00	28.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,671.00	11,350.00	30.9%
CAPITAL OUTLAY					
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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	12,242.00	11,117.00	-9.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,242.00	11,117.00	-9.2%
TOTAL, EXPENDITURES			407,497.00	459,548.00	12.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	222,233.00	245,247.00	10.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			222,233.00	245,247.00	10.4%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			222,233.00	245,247.00	10.4%

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	181,973.00	190,000.00	4.4%
3) Other State Revenue		8300-8599	15,877.00	17,500.00	10.2%
4) Other Local Revenue		8600-8799	(308.00)	6,500.00	-2210.4%
5) TOTAL, REVENUES			197,542.00	214,000.00	8.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		395,255.00	448,431.00	13.5%
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		12,242.00	11,117.00	-9.2%
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			407,497.00	459,548.00	12.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(209,955.00)	(245,548.00)	17.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	222,233.00	245,247.00	10.4%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			222,233.00	245,247.00	10.4%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,278.00	(301.00)	-102.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	17,203.72	New
b) Audit Adjustments		9793	4,925.72	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,925.72	17,203.72	249.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,925.72	17,203.72	249.3%
2) Ending Balance, June 30 (E + F1e)			17,203.72	16,902.72	-1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	17,203.72	16,902.72	-1.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,925.72	4,624.72
7027	Child Nutrition: COVID State Supplemental Meal Reimbursen	12,278.00	12,278.00
Total, Restricted Balance		17,203.72	16,902.72

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	6,000.00	5,000.00	-16.7%
5) TOTAL REVENUES			6,000.00	5,000.00	-16.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,000.00	5,000.00	-16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	52,680.00	New
b) Transfers Out		7600-7629	42,661.00	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			(42,661.00)	52,680.00	-223.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(36,661.00)	57,680.00	-257.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	592,013.79	555,352.79	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			592,013.79	555,352.79	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			592,013.79	555,352.79	-6.2%
2) Ending Balance, June 30 (E + F1e)			555,352.79	613,032.79	10.4%
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	555,352.79	613,032.79	10.4%
Future Board Direction	0000	9760		613,032.79	
Future Board Direction	0000	9760	555,352.79		
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	597,046.29		
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			597,046.29		
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)			597,046.29		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,000.00	5,000.00	-16.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	5,000.00	-16.7%
TOTAL, REVENUES			6,000.00	5,000.00	-16.7%

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	52,680.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	52,680.00	New
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	42,661.00	0.00	-100.0%
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			42,661.00	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 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)			(42,661.00)	52,680.00	-223.5%

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	6,000.00	5,000.00	-16.7%
5) TOTAL, REVENUES			6,000.00	5,000.00	-16.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,000.00	5,000.00	-16.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	52,680.00	New
b) Transfers Out		7600-7629	42,661.00	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			(42,661.00)	52,680.00	-223.5%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(36,661.00)	57,680.00	-257.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	592,013.79	555,352.79	-6.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			592,013.79	555,352.79	-6.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			592,013.79	555,352.79	-6.2%
2) Ending Balance, June 30 (E + F1e)			555,352.79	613,032.79	10.4%
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	555,352.79	613,032.79	10.4%
Future Board Direction	0000	9760		613,032.79	
Future Board Direction	0000	9760	555,352.79		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	16,151.00	16,200.00	0.3%
5) TOTAL, REVENUES			16,151.00	16,200.00	0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	57,620.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			57,620.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,469.00)	16,200.00	-139.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,469.00)	16,200.00	-139.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,516.56	170,645.56	-20.8%
b) Audit Adjustments		9793	(3,402.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			212,114.56	170,645.56	-19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			212,114.56	170,645.56	-19.6%
2) Ending Balance, June 30 (E + F1e)			170,645.56	186,845.56	9.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	170,645.56	186,845.56	9.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	205,343.42		
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			205,343.42		
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	3,402.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			3,402.00		
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)			201,941.42		

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	2,000.00	1,200.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	14,151.00	15,000.00	6.0%
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			16,151.00	16,200.00	0.3%
TOTAL, REVENUES			16,151.00	16,200.00	0.3%

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	32,600.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	25,020.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	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			57,620.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			57,620.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
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	16,151.00	16,200.00	0.3%
5) TOTAL, REVENUES			16,151.00	16,200.00	0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		57,620.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			57,620.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(41,469.00)	16,200.00	-139.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,469.00)	16,200.00	-139.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	215,516.56	170,645.56	-20.8%
b) Audit Adjustments		9793	(3,402.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			212,114.56	170,645.56	-19.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			212,114.56	170,645.56	-19.6%
2) Ending Balance, June 30 (E + F1e)			170,645.56	186,845.56	9.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	170,645.56	186,845.56	9.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	170,645.56	186,845.56
Total, Restricted Balance		170,645.56	186,845.56

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	5,744.00	1,200.00	-79.1%
5) TOTAL REVENUES			5,744.00	1,200.00	-79.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,006,516.00	325,684.00	-67.6%
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			1,006,516.00	325,684.00	-67.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,000,772.00)	(324,484.00)	-67.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,661.00	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			42,661.00	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)			(958,111.00)	(324,484.00)	-66.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,307,200.42	349,089.42	-73.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,307,200.42	349,089.42	-73.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,307,200.42	349,089.42	-73.3%
2) Ending Balance, June 30 (E + F1e)			349,089.42	24,605.42	-93.0%
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	349,089.42	24,605.42	-93.0%
Solar project	0000	9760		24,605.42	
Solar project	0000	9760	349,089.42		
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	372,074.58		
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			372,074.58		
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)			372,074.58		

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	5,744.00	1,200.00	-79.1%
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			5,744.00	1,200.00	-79.1%
TOTAL, REVENUES			5,744.00	1,200.00	-79.1%

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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	1,006,516.00	325,684.00	-67.6%
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			1,006,516.00	325,684.00	-67.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,006,516.00	325,684.00	-67.6%

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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	42,661.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			42,661.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Object

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)			42,661.00	0.00	-100.0%

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

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	5,744.00	1,200.00	-79.1%
5) TOTAL, REVENUES			5,744.00	1,200.00	-79.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,006,516.00	325,684.00	-67.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,006,516.00	325,684.00	-67.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,000,772.00)	(324,484.00)	-67.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	42,661.00	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			42,661.00	0.00	-100.0%

July 1 Budget
Special Reserve Fund for Capital Outlay Projects
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(958,111.00)	(324,484.00)	-66.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,307,200.42	349,089.42	-73.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,307,200.42	349,089.42	-73.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,307,200.42	349,089.42	-73.3%
2) Ending Balance, June 30 (E + F1e)			349,089.42	24,605.42	-93.0%
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	349,089.42	24,605.42	-93.0%
Solar project	0000	9760		24,605.42	
Solar project	0000	9760	349,089.42		
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	5,245.06	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,601,253.99	0.00	-100.0%
5) TOTAL, REVENUES			1,606,499.05	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	1,335,749.51	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,335,749.51	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			270,749.54	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)			270,749.54	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,012,143.82	4,282,893.36	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,012,143.82	4,282,893.36	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,012,143.82	4,282,893.36	6.7%
2) Ending Balance, June 30 (E + F1e)			4,282,893.36	4,282,893.36	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	4,282,893.36	4,282,893.36	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,282,893.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			4,282,893.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,282,893.36		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	5,245.06	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,245.06	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	1,549,517.40	0.00	-100.0%
Unsecured Roll		8612	4,950.37	0.00	-100.0%
Prior Years' Taxes		8613	(1,602.95)	0.00	-100.0%
Supplemental Taxes		8614	20,422.64	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	27,966.53	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,601,253.99	0.00	-100.0%
TOTAL REVENUES			1,606,499.05	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,120,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	215,749.51	0.00	-100.0%
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)			1,335,749.51	0.00	-100.0%
TOTAL EXPENDITURES			1,335,749.51	0.00	-100.0%

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

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Function

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	5,245.06	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,601,253.99	0.00	-100.0%
5) TOTAL, REVENUES			1,606,499.05	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	1,335,749.51	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,335,749.51	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			270,749.54	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%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			270,749.54	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,012,143.82	4,282,893.36	6.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,012,143.82	4,282,893.36	6.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,012,143.82	4,282,893.36	6.7%
2) Ending Balance, June 30 (E + F1e)			4,282,893.36	4,282,893.36	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	4,282,893.36	4,282,893.36	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	4,282,893.36	4,282,893.36
Total, Restricted Balance		4,282,893.36	4,282,893.36

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)	550.92	550.92	550.92	514.90	514.90	514.90
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	550.92	550.92	550.92	514.90	514.90	514.90
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	550.92	550.92	550.92	514.90	514.90	514.90
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	923,885.60		923,885.60			923,885.60
Work in Progress	1,050,698.81		1,050,698.81			1,050,698.81
Total capital assets not being depreciated	1,974,584.41	0.00	1,974,584.41	0.00	0.00	1,974,584.41
Capital assets being depreciated:						
Land Improvements	3,316,785.24		3,316,785.24	38,967.00		3,355,752.24
Buildings	38,357,957.53		38,357,957.53	255,663.00		38,613,620.53
Equipment	2,259,756.48		2,259,756.48	147,247.00		2,407,003.48
Total capital assets being depreciated	43,934,499.25	0.00	43,934,499.25	441,877.00	0.00	44,376,376.25
Accumulated Depreciation for:						
Land Improvements	(2,226,600.68)		(2,226,600.68)	(104,852.91)		(2,331,453.59)
Buildings	(17,530,874.18)		(17,530,874.18)	(903,933.26)		(18,434,807.44)
Equipment	(1,706,787.22)		(1,706,787.22)	(94,421.05)		(1,801,208.27)
Total accumulated depreciation	(21,464,262.08)	0.00	(21,464,262.08)	(1,103,207.22)	0.00	(22,567,469.30)
Total capital assets being depreciated, net	22,470,237.17	0.00	22,470,237.17	(661,330.22)	0.00	21,808,906.95
Governmental activity capital assets, net	24,444,821.58	0.00	24,444,821.58	(661,330.22)	0.00	23,783,491.36
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Object	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		2,065,543.00	1,487,499.00	1,247,231.00	901,519.00	1,239,917.00	1,146,286.00	4,390,421.00	2,629,336.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	78,775.00	87,137.00	104,306.00	87,137.00	0.00	86,298.00	42,158.00	41,045.00
Property Taxes	8020-8079	0.00	3,500.00	465,000.00	1,078,000.00	930,000.00	3,807,800.00	370,000.00	564,577.00
Miscellaneous Funds	8080-8099	0.00	5,052.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	7,712.00	9,404.00	12,768.00	57,864.00	61,222.00	12,768.00	116,437.00	35,005.00
Other State Revenue	8300-8599	0.00	141,112.00	231,824.00	245,439.00	20,887.00	39,358.00	94,351.00	201,576.00
Other Local Revenue	8600-8799	4,246.00	76,039.00	50,062.00	40,988.00	44,892.00	34,514.00	75,089.00	52,019.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		90,733.00	322,244.00	863,960.00	1,509,428.00	1,057,001.00	3,960,738.00	698,035.00	894,222.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	75,598.00	77,750.00	468,279.00	459,704.00	453,740.00	45,574.00	942,340.00	463,740.00
Classified Salaries	2000-2999	150,700.00	178,215.00	250,945.00	250,945.00	260,358.00	260,358.00	245,945.00	220,042.00
Employee Benefits	3000-3999	95,424.00	105,238.00	258,314.00	255,742.00	257,247.00	257,798.00	368,783.00	270,246.00
Books and Supplies	4000-4999	58,951.00	71,250.00	75,887.00	62,532.00	47,841.00	53,830.00	60,788.00	44,681.00
Services	5000-5999	199,477.00	118,608.00	144,796.00	130,656.00	107,920.00	87,592.00	62,618.00	105,408.00
Capital Outlay	6000-6599	77,176.00	0.00	0.00	0.00	12,075.00	0.00	3,925.00	0.00
Other Outgo	7000-7499	11,451.00	11,451.00	11,451.00	11,451.00	11,451.00	11,451.00	774,721.00	12,221.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		688,777.00	562,512.00	1,209,672.00	1,171,030.00	1,150,632.00	716,603.00	2,459,120.00	1,116,338.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910	0.00							
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(578,044.00)	(240,268.00)	(345,712.00)	338,398.00	(93,631.00)	3,244,135.00	(1,761,085.00)	(222,116.00)
F. ENDING CASH (A + E)		1,487,499.00	1,247,231.00	901,519.00	1,239,917.00	1,146,286.00	4,390,421.00	2,629,336.00	2,407,220.00
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		2,407,220.00	2,444,232.00	4,243,589.00	3,572,268.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	72,282.00	43,871.00	40,871.00	69,349.00			733,229.00	733,229.00
Property Taxes	8020-8079	815,434.00	2,743,088.00	161,678.00	496,000.00			11,435,077.00	11,435,077.00
Miscellaneous Funds	8080-8099	98,824.00	0.00	109,024.00	0.00			212,900.00	212,900.00
Federal Revenue	8100-8299	110,030.00	35,245.00	24,559.00	70,833.00			553,847.00	553,847.00
Other State Revenue	8300-8599	68,844.00	67,320.00	69,688.00	195,446.00			1,375,845.00	1,375,845.00
Other Local Revenue	8600-8799	39,542.00	50,373.00	62,518.00	89,609.00			619,891.00	619,891.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,204,956.00	2,939,897.00	468,338.00	921,237.00	0.00	0.00	14,930,789.00	14,930,789.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	463,740.00	467,850.00	462,652.00	567,077.00			4,948,044.00	4,948,044.00
Classified Salaries	2000-2999	234,175.00	230,945.00	226,858.00	250,382.00			2,759,868.00	2,759,868.00
Employee Benefits	3000-3999	275,083.00	275,185.00	272,196.00	801,881.00			3,493,137.00	3,493,137.00
Books and Supplies	4000-4999	51,586.00	48,125.00	48,563.00	130,588.00			754,622.00	754,622.00
Services	5000-5999	92,550.00	106,214.00	117,169.00	283,023.00			1,556,031.00	1,556,031.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00			93,176.00	93,176.00
Other Outgo	7000-7499	50,810.00	12,221.00	12,221.00	996,983.00			1,927,883.00	1,927,883.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	297,927.00			297,927.00	297,927.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		1,167,944.00	1,140,540.00	1,139,659.00	3,327,861.00	0.00	0.00	15,830,688.00	15,830,688.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							0.00	0.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490				0.00			0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	0.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		37,012.00	1,799,357.00	(671,321.00)	(2,406,624.00)	0.00	0.00	(899,899.00)	(899,899.00)
F. ENDING CASH (A + E)		2,444,232.00	4,243,589.00	3,572,268.00	1,165,644.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,165,644.00	

	Object	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		1,165,644.00	1,165,644.00	1,165,644.00	1,165,644.00	1,165,644.00	1,165,644.00	1,165,644.00	1,165,644.00
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019								
Principal Apportionment	8020-8079								
Property Taxes	8080-8099								
Miscellaneous Funds	8100-8299								
Federal Revenue	8300-8599								
Other State Revenue	8600-8799								
Other Local Revenue	8810-8929								
Interfund Transfers In	8930-8979								
All Other Financing Sources									
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999								
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		1,165,644.00	1,165,644.00	1,165,644.00	1,165,644.00	1,165,644.00	1,165,644.00	1,165,644.00	1,165,644.00
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		1,165,644.00	1,165,644.00	1,165,644.00	1,165,644.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019							0.00	
Principal Appointments	8020-8079							0.00	
Property Taxes	8080-8099							0.00	
Miscellaneous Funds	8100-8299							0.00	
Federal Revenue	8300-8599							0.00	
Other State Revenue	8600-8799							0.00	
Other Local Revenue	8910-8929							0.00	
Interfund Transfers In	8930-8979							0.00	
All Other Financing Sources								0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		1,165,644.00	1,165,644.00	1,165,644.00	1,165,644.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,165,644.00	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Schools Insurance Program for Employees (SIPE)

7455 Morro Road, Atascadero, CA 93422

- (☐) This school district is not self-insured for workers' compensation claims.

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Annie Lachance

Title: CBO

Telephone: (805) 924-2926

E-mail: alachance@coastusd.org

July 1 Budget
2020-21 Estimated Actuals
GENERAL FUND
Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	E
1000 - Certificated Salaries	4,441,198.50	301	0.00	303	4,441,198.50	305	0.00		307	4,441,198.50	3
2000 - Classified Salaries	2,350,500.47	311	0.00	313	2,350,500.47	315	388,882.00		317	1,961,618.47	3
3000 - Employee Benefits	2,974,433.05	321	0.00	323	2,974,433.05	325	189,961.00		327	2,784,472.05	3
4000 - Books, Supplies Equip Replace. (6500)	1,038,236.00	331	53,742.00	333	984,494.00	335	186,508.00		337	797,986.00	3
5000 - Services. . . & 7300 - Indirect Costs	1,238,504.00	341	213.00	343	1,238,291.00	345	69,498.00		347	1,168,793.00	3
TOTAL					11,988,917.02	365	TOTAL			11,154,068.02	3

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	
1. Teacher Salaries as Per EC 41011.		1100	3,601,593.50
2. Salaries of Instructional Aides Per EC 41011.		2100	299,723.50
3. STRS.		3101 & 3102	939,864.00
4. PERS.		3201 & 3202	65,297.50
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	79,059.00
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	422,511.00
7. Unemployment Insurance.		3501 & 3502	1,984.00
8. Workers' Compensation Insurance.		3601 & 3602	122,876.00
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			5,532,908.50
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			5,532,908.50
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			49.60%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	49.60%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	5.40%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	11,154,068.02
5. Deficiency Amount (Part III, Line 3 times Line 4)	602,319.67

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	4,948,044.00	301	0.00	303	4,948,044.00	305	0.00		307	4,948,044.00	309
2000 - Classified Salaries	2,759,868.00	311	0.00	313	2,759,868.00	315	473,073.00		317	2,286,795.00	319
3000 - Employee Benefits	3,493,137.00	321	0.00	323	3,493,137.00	325	232,710.00		327	3,260,427.00	329
4000 - Books, Supplies Equip Replace. (6500)	759,622.00	331	5,000.00	333	754,622.00	335	210,120.00		337	544,502.00	339
5000 - Services. . . & 7300 - Indirect Costs	1,544,914.00	341	0.00	343	1,544,914.00	345	173,267.00		347	1,371,647.00	349
TOTAL					13,500,585.00	365	TOTAL			12,411,415.00	367

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object		EDP No.
1. Teacher Salaries as Per EC 41011.	1100	4,050,779.00	3	
2. Salaries of Instructional Aides Per EC 41011.	2100	414,243.00	3	
3. STRS.	3101 & 3102	1,070,544.00	3	
4. PERS.	3201 & 3202	95,375.00	3	
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	98,103.00	3	
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	517,966.00	3	
7. Unemployment Insurance.	3501 & 3502	55,685.00	3	
8. Workers' Compensation Insurance.	3601 & 3602	138,534.00	3	
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	3	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	3	
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		6,441,229.00	3	
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	3	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	3	
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			3	
14. TOTAL SALARIES AND BENEFITS.		6,441,229.00	3	
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		51.90%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').				

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	51.90%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	3.10%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	12,411,415.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	384,753.87

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

July 1 Budget
2020-21 Estimated Actuals
Schedule of Long-Term Liabilities

40 75465 0000000
Form DEBT

Coast Unified
San Luis Obispo County

	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	8,190,456.38		8,190,456.38		1,120,000.00	7,070,456.38	1,120,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	1,249,994.35		1,249,994.35		47,270.98	1,202,723.37	59,020.20
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	37,931.63		37,931.63	1,000.00	0.00	38,931.63	
Compensated Absences Payable							
Governmental activities long-term liabilities	9,478,382.36	0.00	9,478,382.36	1,000.00	1,167,270.98	8,312,111.38	1,179,020.20
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

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	14,327,450.02
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,111,498.00
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	105,159.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	157,476.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	222,233.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	31,175.00
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)				516,043.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		209,955.00
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)				12,909,864.02

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)		550.92
B. Expenditures per ADA (Line I.E divided by Line II.A)		23,433.28
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.)	12,247,749.24	22,191.97
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)	12,247,749.24	22,191.97
B. Required effort (Line A.2 times 90%)	11,022,974.32	19,972.77
C. Current year expenditures (Line I.E and Line II.B)	12,909,864.02	23,433.28
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 674,071.40
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.

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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) 9,092,060.62

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) 7.41%

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)	916,477.40
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,000.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	10,530.00
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)	133,964.80
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)	1,064,972.20
9. Carry-Forward Adjustment (Part IV, Line F)	121,903.10
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,186,875.30

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	6,547,710.50
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	966,428.04
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,330,024.08
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	28,979.00
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)	417,980.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	13,104.00
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,673,927.20
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	275,655.00
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)	11,253,807.82

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)	9.46%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	10.55%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,064,972.20</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.38%) times Part III, Line B19); zero if negative	<u>121,903.10</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.38%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.86%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>121,903.10</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>121,903.10</u>

Approved indirect cost rate: 8.38%
Highest rate used in any program: 7.86%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	122,426.00	9,612.00	7.85%
01	3310	103,623.00	8,145.00	7.86%
01	4035	22,005.00	1,373.00	6.24%
01	6500	839,395.00	33,184.00	3.95%
13	5310	407,533.00	12,242.00	3.00%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	82,942.84		60,877.14	143,819.98
2. State Lottery Revenue	8560	82,500.00		20,000.00	102,500.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	- 8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		165,442.84	0.00	80,877.14	246,319.98
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	37,909.00		73,805.00	111,714.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	34,865.00			34,865.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		72,774.00	0.00	73,805.00	146,579.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	92,668.84	0.00	7,072.14	99,740.98
D. COMMENTS:					

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

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	12,168,306.00	2.74%	12,501,262.00	2.66%	12,833,410.00
2. Federal Revenues	8100-8299	0.00	0.00%	1.00	-100.00%	0.00
3. Other State Revenues	8300-8599	110,014.00	-6.07%	103,335.00	-3.42%	99,800.00
4. Other Local Revenues	8600-8799	201,649.00	0.99%	203,649.00	0.98%	205,649.00
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	(1,794,365.00)	2.96%	(1,847,553.34)	15.79%	(2,139,239.00)
6. Total (Sum lines A1 thru A5c)		10,685,604.00	2.57%	10,960,693.66	0.36%	10,999,620.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,917,544.00		3,978,284.00
b. Step & Column Adjustment				60,740.00		47,740.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,917,544.00	1.55%	3,978,284.00	1.20%	4,026,024.00
2. Classified Salaries						
a. Base Salaries				2,288,897.00		2,377,439.00
b. Step & Column Adjustment				88,542.00		48,387.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,288,897.00	3.87%	2,377,439.00	2.04%	2,425,826.00
3. Employee Benefits	3000-3999	2,428,018.00	2.00%	2,476,578.00	2.00%	2,526,109.00
4. Books and Supplies	4000-4999	352,290.00	-3.27%	340,770.00	0.00%	340,770.00
5. Services and Other Operating Expenditures	5000-5999	1,040,664.00	-1.32%	1,026,957.00	0.00%	1,026,957.00
6. Capital Outlay	6000-6999	42,500.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,261,000.00	0.00%	1,261,000.00	0.00%	1,261,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(75,228.00)	0.00%	(75,228.00)	0.00%	(75,228.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	245,247.00	-38.84%	150,000.00	0.00%	150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,500,932.00	0.30%	11,535,800.00	1.26%	11,681,458.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(815,328.00)		(575,106.34)		(681,838.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,835,230.96		2,019,902.96		1,444,796.62
2. Ending Fund Balance (Sum lines C and D1)		2,019,902.96		1,444,796.62		762,958.62
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
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	0.00				
2. Unassigned/Unappropriated	9790	2,019,902.96		1,444,796.62		762,958.62
f. Total Components of Ending Fund Balance		2,019,902.96		1,444,796.62		762,958.62
(Line D3f must agree with line D2)		2,019,902.96		1,444,796.62		762,958.62

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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,019,902.96		1,444,796.62		762,958.62
(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	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,019,902.96		1,444,796.62		762,958.62
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.						

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	212,900.00	2.00%	217,158.00	2.00%	221,501.00
2. Federal Revenues	8100-8299	553,847.00	-43.77%	311,443.00	1.54%	316,238.00
3. Other State Revenues	8300-8599	1,265,831.00	-45.70%	687,307.00	-0.08%	686,772.00
4. Other Local Revenues	8600-8799	418,242.00	-28.87%	297,487.00	0.16%	297,962.00
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	1,794,365.00	2.96%	1,847,553.34	15.79%	2,139,239.00
6. Total (Sum lines A1 thru A5c)		4,245,185.00	-20.83%	3,360,948.34	8.95%	3,661,712.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,030,500.00		786,995.00
b. Step & Column Adjustment				(243,505.00)		8,157.00
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,030,500.00	-23.63%	786,995.00	1.04%	795,152.00
2. Classified Salaries						
a. Base Salaries				470,971.00		475,318.00
b. Step & Column Adjustment				4,347.00		9,736.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	470,971.00	0.92%	475,318.00	2.05%	485,054.00
3. Employee Benefits	3000-3999	1,065,119.00	-3.30%	1,029,959.00	1.50%	1,045,408.00
4. Books and Supplies	4000-4999	402,332.00	-49.94%	201,400.00	0.00%	201,400.00
5. Services and Other Operating Expenditures	5000-5999	515,367.00	-25.18%	385,587.00	0.52%	387,587.00
6. Capital Outlay	6000-6999	50,676.00	-90.13%	5,000.00	0.00%	5,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	678,000.00	0.00%	678,000.00	0.00%	678,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	64,111.00	0.00%	64,111.00	0.00%	64,111.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	52,680.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		4,329,756.00	-16.25%	3,626,370.00	0.97%	3,661,712.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(84,571.00)		(265,421.66)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		349,992.66		265,421.66		0.00
2. Ending Fund Balance (Sum lines C and D1)		265,421.66		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	292,942.84		0.00		0.00
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	(27,521.18)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		265,421.66		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.						

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	12,381,206.00	2.72%	12,718,420.00	2.65%	13,054,911.00
2. Federal Revenues	8100-8299	553,847.00	-43.77%	311,444.00	1.54%	316,238.00
3. Other State Revenues	8300-8599	1,375,845.00	-42.53%	790,642.00	-0.51%	786,572.00
4. Other Local Revenues	8600-8799	619,891.00	-19.16%	501,136.00	0.49%	503,611.00
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)		14,930,789.00	-4.08%	14,321,642.00	2.37%	14,661,332.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,948,044.00		4,765,279.00
b. Step & Column Adjustment				(182,765.00)		55,897.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,948,044.00	-3.69%	4,765,279.00	1.17%	4,821,176.00
2. Classified Salaries						
a. Base Salaries				2,759,868.00		2,852,757.00
b. Step & Column Adjustment				92,889.00		58,123.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,759,868.00	3.37%	2,852,757.00	2.04%	2,910,880.00
3. Employee Benefits	3000-3999	3,493,137.00	0.38%	3,506,537.00	1.85%	3,571,517.00
4. Books and Supplies	4000-4999	754,622.00	-28.15%	542,170.00	0.00%	542,170.00
5. Services and Other Operating Expenditures	5000-5999	1,556,031.00	-9.22%	1,412,544.00	0.14%	1,414,544.00
6. Capital Outlay	6000-6999	93,176.00	-94.63%	5,000.00	0.00%	5,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,939,000.00	0.00%	1,939,000.00	0.00%	1,939,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,117.00)	0.00%	(11,117.00)	0.00%	(11,117.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	297,927.00	-49.65%	150,000.00	0.00%	150,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		15,830,688.00	-4.22%	15,162,170.00	1.19%	15,343,170.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(899,899.00)		(840,528.00)		(681,838.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,185,223.62		2,285,324.62		1,444,796.62
2. Ending Fund Balance (Sum lines C and D1)		2,285,324.62		1,444,796.62		762,958.62
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	292,942.84		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	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	1,992,381.78		1,444,796.62		762,958.62
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,285,324.62		1,444,796.62		762,958.62

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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,019,902.96		1,444,796.62		762,958.62
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(27,521.18)		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)		1,992,381.78		1,444,796.62		762,958.62
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.59%		9.53%		4.97%
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)		514.90		492.10		481.65
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		15,830,688.00		15,162,170.00		15,343,170.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		15,830,688.00		15,162,170.00		15,343,170.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		633,227.52		606,486.80		613,726.80
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		71,000.00		71,000.00		71,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		633,227.52		606,486.80		613,726.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

MYP Backup
2021-22 Budget Development

Revenue Projections Unrestricted		2021-22	2022-23	2023-24	Notes
8010-8099					
LCFF/Revenue Limit	State Revenues	623,045.00	623,045.00	623,045.00	
	Education Protection Act	110,184.00	102,980.00	98,420.00	LCFF Calculator
	Property Taxes	11,435,077.00	11,775,237.00	12,111,945.00	2021-22 assume a 3.5% increase. For 2022-23 and 2023-24 assume a 3% increase.
	Total	12,168,306.00	12,501,262.00	12,833,410.00	
8100-8299					
Federal Revenues		0.00	1.00	0.00	
8300-8599					
State Revenues					
	Mandated Cost Block Grant	23,704.00	22,668.00	22,700.00	Current numbers based on SSCAL Dartboard. 2021-22 - \$32.79/K-8 (352), \$63.17/9-12 (190) 2022-23 - \$33.60/K-8 (349), \$64.74/9-12 (169) 2023-24 - \$34.64/K-8 (347), \$66.75/9-12 (160)
	Lottery (1100)	86,310.00	80,667.00	77,100.00	\$150 per projected P-Annual ADA (per SSCAL)
	Total	110,014.00	103,335.00	99,800.00	
8600-8799					
Other Local	Leases and Rentals	40,000.00	42,000.00	44,000.00	CapSLO \$3,024 per month + facilities rentals + Allied Arts
	Interest	15,000.00	15,000.00	15,000.00	We usually receive between \$25,000 and \$45,000 in donations each year.
	Donations	15,000.00	15,000.00	15,000.00	
	Diablo	61,649.00	61,649.00	61,649.00	
	Other Local	60,000.00	60,000.00	60,000.00	CCSD Well/Grant/Transportation.
	Other Local Transportation	10,000.00	10,000.00	10,000.00	
	Total	201,649.00	203,649.00	205,649.00	
	Contributions	-1,794,365.00	-1,856,672.34	-2,150,739.00	
8900-8929					
Transfers In		0.00	0.00	0.00	
Total Revenue		10,685,604.00	10,951,574.66	10,988,120.00	

Revenue Projections		2021-22	2022-23	2023-24	Notes
Restricted					
8010-8099					
LCFF/Revenue Limit	State Revenues	212,900.00	217,158.00	221,501.16	Special Ed (OB 8097), based on SLOCOE's projections for 2020-21, 2021-22 and 2022-23 based on a 2% increase
8100-8299					
Federal Revenues	Special Ed (3310)	110,079.00	112,280.58	114,526.19	Based on SLOCOE's projections for 2021-22, 2022-23 and 2023-24 based on 2% increase.
	Special Ed Preschool (3315)	5,191.00	5,191.00	5,191.00	
	Title I (3010)	125,000.00	127,500.00	130,050.00	Increase by 2% for each year
	Title II (4035)	17,757.00	17,757.00	17,757.00	Flat funding
	Title III (4203)	28,714.00	28,714.00	28,714.00	Flat funding
	Medi-Cal (5640)	20,000.00	20,000.00	20,000.00	
	Expanded Learning (7426) 1 time	26,318.00	0.00	0.00	
	ESSER II (3212) 1 time	332,495.00	0.00	0.00	
	Total	665,554.00	311,442.58	316,238.19	
8300-8599					
State Revenues	Lottery (6300)	28,195.00	25,185.00	24,650.00	\$49 per ADA
	ASES (6010)	118,087.00	118,087.00	118,087.00	
	CTE Grant (6387)	79,231.00	65,000.00	65,000.00	
	Ag Incentive Grant (7010)	8,500.00	8,500.00	8,500.00	
	Expanded Learning (7425&7426)	276,861.00	0.00	0.00	
	In Person Instr (7422)	124,947.00	0.00	0.00	
	STRS On Behalf (7690)	470,535.00	470,535.00	470,535.00	
	Total	1,106,356.00	687,307.00	686,772.00	
8600-8799					
Other Local	Special Ed (6500 Ob 8699)	36,000.00	37,000.00	38,000.00	Contracting with Cayucos/Psychologist
	SIPE (9055)	12,280.00	13,000.00	10,000.00	
	Special Ed (6500 Ob 8792)	245,037.00	247,487.37	249,962.24	Based on SLOCOE's projections for 2019-20, 2020-21 and 2021-22 are based on a 2% increase.
	K-12 SWF (9388)	13,925.00	0.00	0.00	
	K-12 SWF (9391)	43,000.00	0.00	0.00	
	K-12 SWF (9392)	53,000.00	0.00	0.00	
	Student Run Enterprises (9871)	15,000.00	0.00	0.00	
	Total	418,242.00	297,487.37	297,962.24	
	Contributions	1,794,365.00	1,856,672.34	2,150,739.00	
Total Revenue		4,197,417.00	3,370,067.29	3,673,212.60	

Expenditure Projections Unrestricted				Notes	
	2021-22	2022-23	2023-24		
1000-1999					
Certificated Salaries	3,917,544.00	3,978,284.00	4,026,024.00	2021-22 and 2022-23 includes a 2% increase. Step and column has been included for all years. Retirements taken into consideration for 2021-22.	
2000-2999					
Classified Salaries	2,277,397.00	2,365,939.00	2,390,326.00	All three years includes step and column as well as a 2% increase for Classified employees. Confidential Management received a 2% increase for 2021-22 and 2022-23 and includes step and column for all years.	
3000-3999					
Benefits	2,428,018.00	2,476,578.00	2,526,109.00	H&W amounts were increased for classified, totaling \$17,000 per year.. STRS - 16.92% - 2021-22, 19.1% - 2022-23 and 19.1% - 2023-244. PERS - 22.91% for 2021-22, 26.1% for 2022-23 and 27.1% - 2023-24. From SSC's Dartboard May Revise.	
4000-4999					
Books and Supplies	352,290.00	340,770.00	340,770.00	Decreased discretionary expenditures for the sites and adjusted line items per the needs of the district.	
5000-5999					
Services and Other Operating Expenditures	1,040,664.00	1,026,957.00	1,026,957.00	Decreased one-time money. Increased utilities and adjusted line items per the needs of the district.	
6000-6999					
Capital Outlay	42,500.00	0.00	0.00	Excavator	
7100-7299, 7400-7499					
Other Outgo	1,261,000.00	1,261,000.00	1,261,000.00	Cayucos agreement - estimated	
7300-7399					
Transfer of Indirect Costs	-75,228.00	-75,228.00	-75,228.00	Reduce 5% due to decrease in indirect cost rate from 2018-19 to 2019-20. 2020-21 remained unchanged.	
7600-7629					
Transfers Out	245,247.00	150,000.00	150,000.00	Food Service encroachment has increased due to COVID. Anticipating it reducing next year as we begin in person instruction.	
Total Expenditures	11,489,432.00	11,524,300.00	11,645,958.00		

Expenditure Projections Restricted			2021-22	2022-23	2023-24	Notes
1000-1999	Certificated Salaries		1,030,500.00	786,995.00	795,152.00	2021-22 and 2022-23 includes a 2% increase. Step and column has been included for all years. Adjusted for one-time funding in the out years.
2000-2999	Classified Salaries		482,471.00	486,818.00	496,554.00	All three years includes step and column as well as a 2% increase for Classified employees. Confidential Management received a 2% increase for 2021-22 and 2022-23 and includes step and column for all years.
3000-3999	Benefits		1,065,119.00	1,029,959.00	1,045,408.00	H&W amounts were increased for classified, totaling \$17,000 per year.. STRS - 16.92% - 2021-22, 19.1% - 2022-23 and 19.1% - 2023-244. PERS - 22.91% for 2021-22, 26.1% for 2022-23 and 27.1% - 2023-24. From SSC's Dashboard May Revise.
4000-4999	Books and Supplies		415,723.00	201,400.00	201,400.00	Decreased discretionary expenditures for the sites and adjusted line items per the needs of the district.
5000-5999	Expenditures		565,367.00	385,587.00	387,587.00	items per the needs of the district.
6000-6999	Capital Outlay		90,000.00	5,000.00	5,000.00	
7100-7299, 7400-7499	Other Outgo		678,000.00	678,000.00	678,000.00	Special Ed payments to SLCUSD/SLOCOE
7300-7399	Transfer of Indirect Costs		64,111.00	64,111.00	64,111.00	Reduce by 5% due to decrease in indirect cost rate.
7600-7629	Other Uses		52,680.00	0.00	0.00	
Total Expenditures			4,443,971.00	3,637,870.00	3,673,212.00	

Current LEA: 40-75465-0000000 Coast Unified		
Selected SELPA: AJ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AJ	San Luis Obispo County	

July 1 Budget
2020-21 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(12,242.00)				
Other Sources/Uses Detail					0.00	222,233.00		
Fund Reconciliation							3,402.00	0.0
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	0.0
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	0.0
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.0
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	0.0
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	12,242.00	0.00				
Other Sources/Uses Detail					222,233.00	0.00		
Fund Reconciliation							0.00	0.0
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	42,661.00		
Fund Reconciliation							0.00	0.0
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
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	0.0
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	3,402.0
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	0.0
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					42,661.00	0.00		
Fund Reconciliation							0.00	0.0
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	0.0
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.0
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.0

July 1 Budget
2020-21 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	12,242.00	(12,242.00)	264,894.00	264,894.00	3,402.00	3,402.00

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

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	2,500.00	0.00	0.00	(11,117.00)				
Other Sources/Uses Detail					0.00	297,927.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(2,500.00)	11,117.00	0.00				
Other Sources/Uses Detail					245,247.00	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					52,680.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00				0.00		
Other Sources/Uses Detail					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	2,500.00	(2,500.00)	11,117.00	(11,117.00)	297,927.00	297,927.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	536	536		
Charter School				
Total ADA	536	536	0.0%	Met
Second Prior Year (2019-20)				
District Regular	551	551		
Charter School				
Total ADA	551	551	0.0%	Met
First Prior Year (2020-21)				
District Regular	533	551		
Charter School		0		
Total ADA	533	551	N/A	Met
Budget Year (2021-22)				
District Regular	515			
Charter School	0			
Total ADA	515			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular		564		
Charter School		561		
Total Enrollment	564	561	0.5%	Met
Second Prior Year (2019-20)				
District Regular		570		
Charter School		582		
Total Enrollment	570	582	N/A	Met
First Prior Year (2020-21)				
District Regular		561		
Charter School		536		
Total Enrollment	561	536	4.5%	Not Met
Budget Year (2021-22)				
District Regular		542		
Charter School				
Total Enrollment	542			

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)

Due to COVID, we lost more students than anticipated during the year. We are hopeful with schools opening up in the fall that some of those students will return.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	536	561	
Charter School		0	
Total ADA/Enrollment	536	561	95.5%
Second Prior Year (2019-20)			
District Regular	551	582	
Charter School			
Total ADA/Enrollment	551	582	94.7%
First Prior Year (2020-21)			
District Regular	551	536	
Charter School	0		
Total ADA/Enrollment	551	536	102.8%
Historical Average Ratio:			97.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.2%

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	515	542		
Charter School	0			
Total ADA/Enrollment	515	542	95.0%	Met
1st Subsequent Year (2022-23)				
District Regular	492	518		
Charter School				
Total ADA/Enrollment	492	518	95.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	482	507		
Charter School				
Total ADA/Enrollment	482	507	95.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

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)	550.92	514.90		
b. Prior Year ADA (Funded)		550.92	514.90	0.00
c. Difference (Step 1a minus Step 1b)		(36.02)	(514.90)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-6.54%	-100.00%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding				
b1. COLA percentage				
b2. COLA amount (proxy for purposes of this criterion)	0.00		0.00	0.00
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)	0.00%	0.00%	0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)				
	-6.54%	-100.00%	0.00%	
LCFF Revenue Standard (Step 3, plus/minus 1%):	N/A	N/A	N/A	

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)	11,051,831.00	11,435,077.00	11,775,236.00	12,122,944.00
Percent Change from Previous Year		3.47%	2.97%	2.95%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		2.47% to 4.47%	1.97% to 3.97%	1.95% to 3.95%

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)	11,785,256.00	12,168,306.00	12,501,262.00	12,833,410.00
District's Projected Change in LCFF Revenue:		3.25%	2.74%	2.66%
Basic Aid Standard:		2.47% to 4.47%	1.97% to 3.97%	1.95% to 3.95%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

It appears that we are meeting the Basic Aid Standard based on the ranges given. I am not sure why the software is showing not met.

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the budget year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	7,935,643.12	9,633,942.23	82.4%
Second Prior Year (2019-20)	7,826,467.53	9,899,288.96	79.1%
First Prior Year (2020-21)	7,778,792.02	10,115,891.02	76.9%
	Historical Average Ratio:		79.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	4.0%	4.0%	4.0%
	75.5% to 83.5%	75.5% to 83.5%	75.5% to 83.5%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	8,634,459.00	11,255,685.00	76.7%	Met
1st Subsequent Year (2022-23)	8,832,301.00	11,385,800.00	77.6%	Met
2nd Subsequent Year (2023-24)	8,977,959.00	11,531,458.00	77.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	-6.54%	-100.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-16.54% to 3.46%	-110.00% to -90.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-11.54% to -1.54%	-105.00% to -95.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	1,059,075.00		
Budget Year (2021-22)	553,847.00	-47.70%	Yes
1st Subsequent Year (2022-23)	311,444.00	-43.77%	Yes
2nd Subsequent Year (2023-24)	316,238.00	1.54%	No

Explanation:
(required if Yes)

COVID funding has increased our revenues temporarily in 2020-21 and 2021-22.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	1,042,538.00		
Budget Year (2021-22)	1,375,845.00	31.97%	Yes
1st Subsequent Year (2022-23)	790,642.00	-42.53%	Yes
2nd Subsequent Year (2023-24)	786,572.00	-0.51%	No

Explanation:
(required if Yes)

COVID funding has increased our revenues temporarily in 2020-21 and 2021-22.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	667,900.00		
Budget Year (2021-22)	619,891.00	-7.19%	No
1st Subsequent Year (2022-23)	501,136.00	-19.16%	Yes
2nd Subsequent Year (2023-24)	503,611.00	0.49%	No

Explanation:
(required if Yes)

1st and 2nd subsequent years do not include K-12 SWF revenues.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	1,038,236.00		
Budget Year (2021-22)	754,622.00	-27.32%	Yes
1st Subsequent Year (2022-23)	542,170.00	-28.15%	Yes
2nd Subsequent Year (2023-24)	542,170.00	0.00%	No

Explanation:
(required if Yes)

Expenses follow revenues and are decreasing due to one-time money being expended.

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

First Prior Year (2020-21)	1,250,746.00		
Budget Year (2021-22)	1,556,031.00	24.41%	Yes
1st Subsequent Year (2022-23)	1,412,544.00	-9.22%	Yes
2nd Subsequent Year (2023-24)	1,414,544.00	0.14%	No

Explanation:
(required if Yes)

Expenses follow revenues and are decreasing due to one-time money being expended.

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)	2,769,513.00		
Budget Year (2021-22)	2,549,583.00	-7.94%	Met
1st Subsequent Year (2022-23)	1,603,222.00	-37.12%	Not Met
2nd Subsequent Year (2023-24)	1,606,421.00	0.20%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	2,288,982.00		
Budget Year (2021-22)	2,310,653.00	0.95%	Met
1st Subsequent Year (2022-23)	1,954,714.00	-15.40%	Not Met
2nd Subsequent Year (2023-24)	1,956,714.00	0.10%	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)

COVID funding has increased our revenues temporarily in 2020-21 and 2021-22.

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

COVID funding has increased our revenues temporarily in 2020-21 and 2021-22.

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

1st and 2nd subsequent years do not include K-12 SWF revenues.

- 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)

Expenses follow revenues and are decreasing due to one-time money being expended.

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

Expenses follow revenues and are decreasing due to one-time money being expended.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

Yes

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

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)

15,360,153.00

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

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

15,360,153.00

460,804.59

573,388.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,990,096.86	2,564,582.98	0.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	2,825,230.96
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(6.92)	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	1,990,089.94	2,564,582.98	2,825,230.96
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	12,608,427.40	12,867,618.36	14,327,450.02
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)	12,608,427.40	12,867,618.36	14,327,450.02
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	15.8%	19.9%	19.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.3%	6.6%	6.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	444,330.28	9,780,241.45	N/A	Met
Second Prior Year (2019-20)	574,486.12	10,062,978.69	N/A	Met
First Prior Year (2020-21)	257,245.98	10,338,124.02	N/A	Met
Budget Year (2021-22) (Information only)	(815,328.00)	11,500,932.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	1,555,766.58	1,555,766.58	0.0%	Met
Second Prior Year (2019-20)	1,642,487.76	2,000,096.86	N/A	Met
First Prior Year (2020-21)	2,252,420.36	2,577,984.98	N/A	Met
Budget Year (2021-22) (Information only)	2,835,230.96			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	515	492	482
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

	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)	15,830,688.00	15,162,170.00	15,343,170.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	15,830,688.00	15,162,170.00	15,343,170.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	633,227.52	606,486.80	613,726.80
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	71,000.00	71,000.00	71,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	633,227.52	606,486.80	613,726.80

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)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	2,019,902.96	1,444,796.62	762,958.62
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)	(27,521.18)	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)	1,992,381.78	1,444,796.62	762,958.62
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.59%	9.53%	4.97%
District's Reserve Standard (Section 10B, Line 7):	633,227.52	606,486.80	613,726.80
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)	(1,620,649.00)			
Budget Year (2021-22)	(1,794,365.00)	173,716.00	10.7%	Not Met
1st Subsequent Year (2022-23)	(1,847,553.34)	53,188.34	3.0%	Met
2nd Subsequent Year (2023-24)	(2,139,239.00)	291,685.66	15.8%	Not 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)	222,233.00			
Budget Year (2021-22)	297,927.00	75,694.00	34.1%	Not Met
1st Subsequent Year (2022-23)	150,000.00	(147,927.00)	-49.7%	Not Met
2nd Subsequent Year (2023-24)	150,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify restricted programs and amount of contribution for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

All information presented is what we know at this time. We do believe that we will be able to decrease the contribution as the actuals are presented.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

This is based on our Provision 2 for Food Services. We believe that the contribution from the General Fund will decrease over the next two years. We have not had a normal year since the district went into Provision 2 status in 2019-20.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases	13	General Fund	Objects 7433/7434	2,202,734
Certificates of Participation				
General Obligation Bonds	22	Fund 51/Resource 9010	Objects 7433/7434	7,070,456
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

TOTAL:				9,273,190

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	47,272	59,020	71,853	84,787
Certificates of Participation				
General Obligation Bonds	1,353,836	1,421,525	1,492,605	1,567,235
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	1,401,108	1,480,545	1,564,458	1,652,022
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

assuming a 5% increase in the repayment of the bond per year.

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)
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

0.00

5. OPEB Contributions

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

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

0.00		

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

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

1.

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

No

2.

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	43.2	46.0	43.2	43.2

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Apr 15, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 09, 2021

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2021

End Date: Jun 30, 2023

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)?

Yes

Yes

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

93,888

95,240

0

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

2.0%

2.0%

0.0%

Identify the source of funding that will be used to support multiyear salary commitments:

Increase in property taxes.

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	48.0	48.0	48.0	48.0

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 24, 2021

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 11, 2021

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2021

End Date: Jun 30, 2024

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)?

Yes

Yes

Yes

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

7. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

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

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

Classified (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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	8.3	8.3	8.3	8.3

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 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? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A2. Is the system of personnel position control independent from the payroll system? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| 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) | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| 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? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A7. Is the district's financial system independent of the county office system? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| 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) | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div> |

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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July 1 Budget
2021-22 Budget
Technical Review Checks

Coast Unified

San Luis Obispo County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special	

Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to

the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

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

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

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

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

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

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

EFB-POSITIVE - (W) - 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
01	5640	-27,521.18

Explanation: This will be adjusted after the books are closed for 2020-21.

Total of negative resource balances for Fund 01 -27,521.18

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

FUND	RESOURCE	OBJECT	VALUE
01	5640	9790	-27,521.18
13	5310	8660	-200.00

Explanation: Due to the timing of revenues and expenses, Food Services normally run in the negative for interest.

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

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

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

SUPPLEMENTAL CHECKS

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

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

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.
PASSED

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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Checks Completed.

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July 1 Budget
2020-21 Estimated Actuals
Technical Review Checks

Coast Unified

San Luis Obispo County

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

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

EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-6264-0-0000-0000-9740	6264	0.00
Explanation: This resource is zero.		
01-7250-0-0000-0000-9740	7250	0.00
Explanation: This resource is zero.		
01-6264-0-0000-0000-979Z	6264	0.00
Explanation: This resource is zero.		
01-7250-0-0000-0000-979Z	7250	0.00
Explanation: This resource is zero.		

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.

PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are

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

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB	
01	6264	0	0000	0000	9740	0.00
01	6264	0	0000	0000	979Z	0.00
Explanation: This resource is zero.						
01	7250	0	0000	0000	9740	0.00
01	7250	0	0000	0000	979Z	0.00
Explanation: This resource is zero.						

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

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

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
13	5310	8660	-550.00

Explanation: Due to the timing of revenues and expenditures, Food Service normally runs in the negative for interest revenues.

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
13	7027	3700	-12,278.00

Explanation: This is funding received due to COVID. It will be taken care of during year end closing.

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.