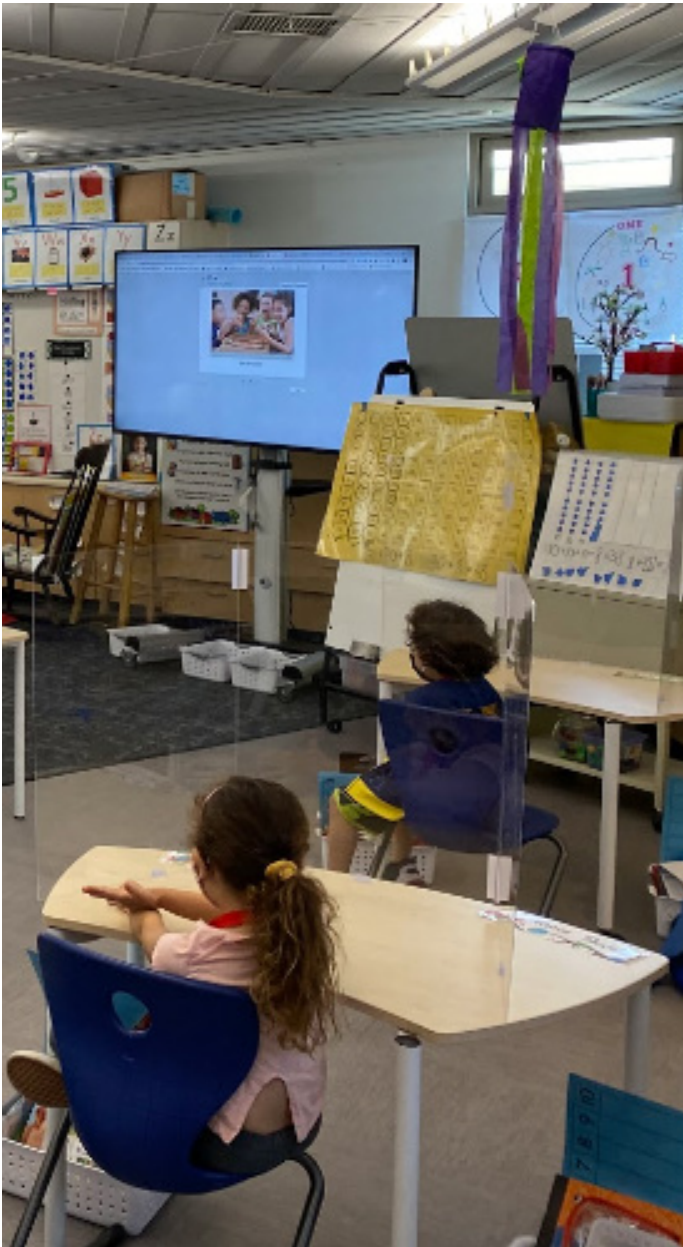


# All Funds Final Budget 2021-22



**Adopted June 24, 2021**  
**Laguna Beach Unified School District**  
550 Blumont Street • Laguna Beach • CA 92651  
[www.lbusd.org](http://www.lbusd.org)



# ALL FUNDS FINAL BUDGET FISCAL YEAR 2021-2022



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Jason Vilorio, Ed.D.

## BUDGET PREPARATION

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Jeff Dixon

BUDGET ADMINISTRATOR  
Raymond Lee

FINANCIAL ANALYST  
Thuy Bui

Laguna Beach Unified School District

Approval at the June 24, 2021  
Regular Meeting of the Board of Education





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# LAGUNA BEACH

## UNIFIED SCHOOL DISTRICT

 949.497.7700  
 949.497.7710  
 [www.lbusd.org](http://www.lbusd.org)

June 24, 2021

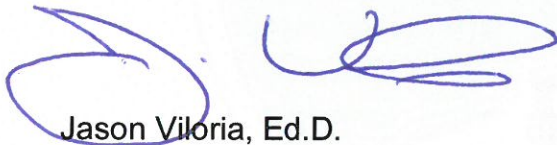
To the members of the Laguna Beach Unified school community,

The balanced final budget for Laguna Beach Unified School District for the 2021-2022 fiscal year was developed maintaining the district's vision in mind of taking ownership of each child's learning in our schools, accepting no limits on potential.

We align our resources to support the strategic goals of our district, which are focused on student achievement, school culture, learning environments, staffing, and fiscal responsibility. We are mindful that there is always more work to do and we maintain an unwavering focus on continuous improvement in the ever-changing landscape of public education.

We value and share high expectations for our district for the benefit of our students. On behalf of Laguna Beach Unified Schools, I thank you for your interest and support of our district as it helps to inform our district goals and decisions.




Sincerely,



Jason Vilorio, Ed.D.  
Superintendent



# LAGUNA BEACH UNIFIED SCHOOL DISTRICT

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## **LAGUNA BEACH UNIFIED SCHOOL DISTRICT** **2021/2022 All Funds Final Budget**

I am pleased to present a balanced final budget for the Laguna Beach Unified School District for fiscal year 2021/2022.

This document includes:

- Program detail
- All standardized account code financial statements
- State criteria and standards
- Multi-year budget
- Technical review checklist

The attached budget contains the most up-to-date information available from the State Department of Education, Orange County Office of Education and the Orange County Tax Assessor.

Throughout the summer months, the local property tax rolls will be completed, the State will adopt a budget, and more information will become available.

Laguna Beach Unified School District is in strong financial condition with prudent reserves and a conservative balanced budget. Our budget is not a static document and the Board of Education will be regularly apprised of forthcoming information with accompanying recommendations for appropriate revisions.

Respectfully Submitted,

Jeff Dixon  
Assistant Superintendent, Business Services



## PURPOSE OF THE BUDGET

The Budget serves as both a policy document and a practical day-to-day guidance tool; it is an expression in dollars of the District's education program. It includes financial information, planning factors, fiscal policies and summaries of district funds. More specifically, the Budget serves as an outline for the estimated revenue and expenses for the fiscal year. In addition, the budget serves these primary objectives:

- ◆ A financial plan outlining proposed District actions
- ◆ An accountability tool
- ◆ A public information document

## LCAP & FINAL BUDGET

The Local Control and Accountability Plan, or LCAP, is a critical part of California's Local Control Funding Formula (LCFF). The LCAP is a tool for local educational agencies to set goals, plan actions, and leverage resources to meet those goals to improve student outcomes.



The 2021-2024 LCAP features three strategic goals that align with each school's plan and encompasses a continued focus on providing all students a well-balanced, safe, and equitable learning experience. The three collaboratively developed goals are to:

- Develop college and career-readiness skills
- Build social-emotional competencies and self-identity
- Foster safe, equitable, and inclusive school culture

## LOCAL CONTROL FUNDING FORMULA (LCFF)

California school districts are funded by a combination of local, state and federal sources. Since the early 1970s, most school districts received their general purpose or unrestricted funding under "Revenue Limit" formulas. Starting in 2013-14, the state of California instituted a new funding system for school districts.

The new system is called the Local Control Funding Formula, or LCFF. Most categorical programs were eliminated, with a few exceptions. Local property tax revenues for Laguna Beach Unified School District exceed the allocation we would receive from the state through LCFF. For this reason, Laguna Beach Unified School District will continue to be a community-funded school district.



## LAGUNA BEACH AT A GLANCE

The Laguna Beach Unified School District is located in the second largest county in California, in terms of population.

The District covers approximately 23 square miles or 14,720 acres in size and includes the cities of Laguna Beach and portions of Laguna Woods, Aliso Viejo, and Laguna Niguel, as well as other unincorporated areas such as Newport Coast.



The District began operations as a unified school district in 1933. Currently, there are two elementary schools, one middle school, and one high school in the District for a total of four schools.

The District is governed by a Board of Education, the five members of which are elected to four-year terms in alternate slates of two and three.

The following is a quick overview of Laguna Beach schools.

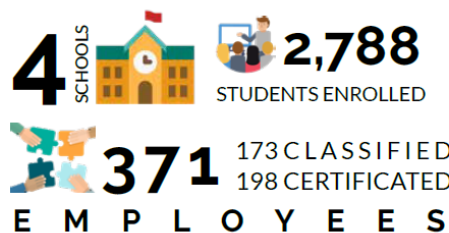
### VISION STATEMENT

We take ownership of each child's learning in our schools, accepting no limits on potential.

### MISSION STATEMENT

Each student gains the knowledge, experience, world perspectives, and skills needed to become a lifelong learner and producer in a competitive and interconnected world.

## district finances



### EXPENDITURES PER PUPIL

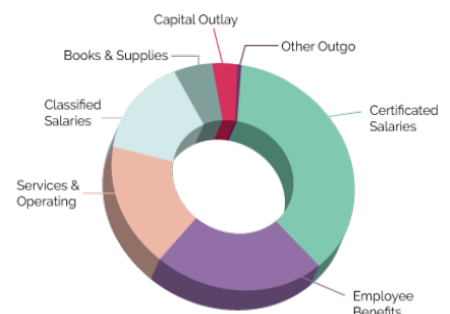
Per Second Interim Report (3/11/2020)

|                          |          |
|--------------------------|----------|
| Instruction Related      | \$15,497 |
| Student Support Services | \$ 3,141 |
| Administration           | \$ 1,961 |
| Facilities & Operations  | \$ 2,283 |
| Other                    | \$ 110   |

### EXPENDITURES

Per Second Interim Report (3/11/20)

|                       |              |
|-----------------------|--------------|
| Certificated Salaries | \$23,463,699 |
| Classified Salaries   | \$ 9,318,456 |
| Employee Benefits     | \$14,515,429 |
| Books & Supplies      | \$ 3,388,877 |
| Services & Operating  | \$11,045,320 |
| Capital Outlay        | \$ 2,062,089 |
| Other Outgo           | \$ 308,050   |



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# Budget Summary Section



## EXECUTIVE SUMMARY

More than a year after the onset of the pandemic, our state continues to recover from the pandemic's effects. Fortunately, prospects have improved in recent months. Vaccinations are accelerating, job growth is rebounding, and school districts across the county are reopening for in-person instruction.

Various state and federal resources were made available to local educational agencies (LEAs) in response to the COVID-19 pandemic, with varying deadlines, allowable uses, and methods of distribution. Despite this influx of new resources, it is important to note that the District plans to use one-time revenues on one-time or non-recurring projects, and ongoing revenues on ongoing expenses, such as compensation, supplies, and routine facility and grounds maintenance.

This element of fiscal discipline is one reason the District continues to be in a position to thrive in 2021-22 and beyond. We are both excited and optimistic about the challenges and opportunities ahead. We believe we have a strong leadership team with a vision, taking a long-term approach towards positioning the District to offer the best educational opportunities in the state.

The State of California's May Revision reflects a strong, economic turnaround as the state emerges from the impacts of the pandemic. The state is experiencing an all-time record high of education funding support. The Governor's budget plan includes a mix of ongoing and one-time initiatives in education that include student learning, expanded learning time, special education, mental health, child nutrition, educator professional development, and universal transitional kindergarten for all four-year-olds to be implemented over a three-year period.

However, the May Revision did not include any new funding for the California State Teachers' Retirement System or the California Public Employees' Retirement System. The District will have to resume paying its full share of pension costs. For the past two budget cycles, the state stepped in toward defraying districts' short and long-term pension obligations. The cost of goods and services is also projected to increase in the near-term due to shortages and disruptions in the supply chain. While we continue to see ongoing rising obligations, the Laguna Beach Unified School District is well positioned financially and has healthy reserves.

The included budget comprises of conservative estimates in regards to expected cash flows while maintaining an aggressive pursuit of educational initiatives and providing the resources and personnel our students need to succeed in the classroom. Initial budget assumptions for the upcoming school year are preliminary in nature and are based upon the best and most current information available from both internal and external sources. The District updates its assumptions, budgets, and projections throughout the year whenever significant and reliable information becomes available.

We are also fortunate to have a Board of Education that expects high-quality work throughout the district and is supportive of improvement efforts toward this end. We as a District thank you for your continued support, input, and guidance. Your support is more important now than ever in these changing times. In the coming weeks, the state will adopt the budget, and more information for local educational agencies will become available.

## REVENUES-AT-A-GLANCE

General Fund revenues come from four major sources:

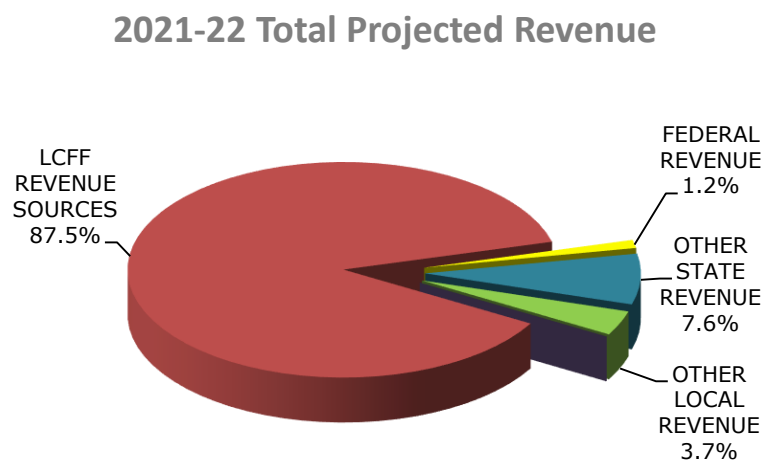
**LCFF Revenue Sources.** This category includes funds from local property taxes, LCFF hold harmless provision and Proposition 30, the Education Protection Act (EPA). Property taxes consisting of secured and unsecured taxes, homeowner's subventions, trailer coach fees and other subventions account for 87.5% of the District's total revenue.

**Federal Revenue Sources.** Federal assistance funds provide for specific categorical programs. These programs are designed to supplement the regular education programs of the District. Federal Revenue accounts for 1.2% of the District's total revenue.

**State Revenue Sources.** State funds that are allocated to the District for state categorical programs awarded to the District for which the state serves as the grantor agency. State revenue accounts for 7.6% of the District's total revenue.

**Local Revenue Sources.** Revenues that are received from interest earnings, donations, local grant/awards, leases and rental income, transportation fees, and other local sources. A major portion includes pass-through revenue for special education from the Special Educational Local Plan Area (SELPA). Local revenues account for 3.7% of the District's total revenue.

The following chart displays a summary of the District's revenue sources.





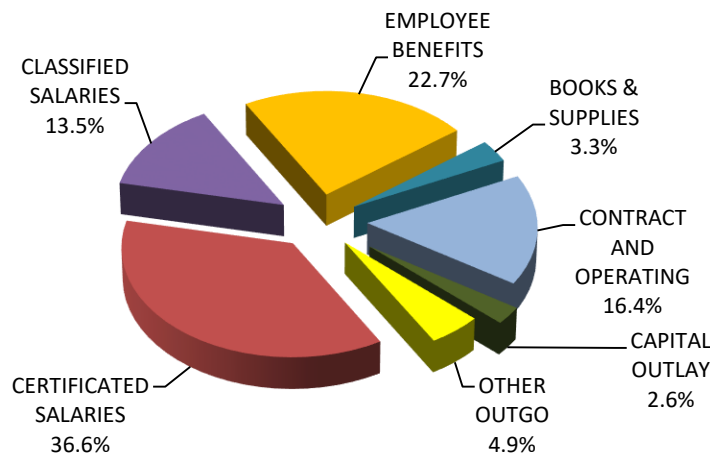
## EXPENDITURES-AT-A-GLANCE

The budget consists of seven expenditure areas:

1. Certificated Salaries
2. Classified Salaries
3. Employee Benefits
4. Books and Supplies
5. Capital Outlay
6. Contract and Operating
7. Other Outgo (inter-fund transfers, inter-agency tuition, etc.)

*Expenditures* related to employee compensation represent 72.9% of the general fund. The remaining 27.1% is spent on books and supplies, other services, capital outlay, and payments to other educational agencies. The following chart displays this data.

### 2021-22 Total Projected Expenditures



### Beginning Fund Balance

The total beginning unaudited general fund balance is estimated to be \$14,480,692. The 2020-21 Estimated Actuals continue to reflect a balanced budget. With the close of the 2020-21 fiscal year the actual beginning fund balance will increase due to carryover funds earmarked for specific programs and school sites. The actual 2021-22 beginning fund balance will be updated at the First Interim Period (after the 2020-21 financial records are closed).

### Ending Fund Balance

The ending fund balance is estimated to be \$14,836,392. The terminology for the District's ending fund balance for 2021-22 reflects categories of: non-spendable, restricted, committed, assigned and unassigned. The unassigned category is broken down for the Reserve for Economic Uncertainty (REU) and Other Unappropriated. The 2021-22 budget shows the General Fund operating income budget of \$72.1 million and the operating expense budget of \$71.8 million.

## GENERAL FUND SUMMARY

The following narrative is divided into the major categories of the budget and is a comparison of the Fiscal Year 2020-21 Estimated Actuals and the 2021-22 Budget. Actual revenues and expenditures for 2020-21 were considered in the development of this budget.

In addition, to provide perspective on both the current budget outlook and how it was affected by the pandemic, a pre-COVID baseline projection was examined. Projections assume a return to pre-COVID baseline operational spending relatively quickly.

The account code structure is designed to be in compliance with the State Standardized Account Code Structure as well as to be a more effective monitoring and reporting tool.

### REVENUES

- ❖ LCFF Sources are projected to increase by \$2,051,775. The COVID pandemic and stay-at-home or work-from-home orders that began in the Spring of 2020 had little or no impact on 2020-21 revenues. However, fiscal year 2021-22 has required us to pay close attention to what is happening regionally particularly with regards to home sale numbers and the current median price points.

Recognizing that with any tool that attempts to project property tax revenues out beyond one or two years, periodic revisions are imperative as more current data becomes available. The COVID pandemic continues to impact assumptions in ways we may not be able to accurately project and while we are not expecting extreme outcomes, we continue to act conservatively and prudently in the development of this budget.

Therefore, 2021-22 LCFF revenue is projected at a growth rate of 3.35% over the 2020-21 Estimated Actual level.

- ❖ Federal revenue shows a decrease of \$1,957,479 attributed to one-time funding provided for emergency relief under the Coronavirus Aid, Relief, and Economic Security (CARES) Act and the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act.
- ❖ Other State Revenue is expected to increase by \$652,425. Assembly Bill (AB 86) COVID-19 relief package, which was signed by California legislators on March 5, provides funding for various strategies to accelerate the safe return to in-person instruction and resources to expand academic, mental health and social-emotional supports.
- ❖ Local revenue has an increase of \$139,714. The Governor's May Revision proposes to apply the compounded cost-of-living adjustment (COLA) of 4.05 percent to special education funding. This will increase the special education base rate from \$625.00 in the current year to approximately \$650.31 per ADA.

## EXPENDITURES

### ❖ **1000 – Certificated Salaries**

Certificated salaries have been adjusted to reflect current position control and the needs of the district. The total certificated Full-Time Equivalent is projected to be 176 FTE for 2021-22. All step and column increases have been projected.

At the time of budget preparation, a tentative agreement with LaBUFA has not concluded. Therefore, no negotiated salary increase has been included in the 2021-22 budget. However, funds are reserved in the fund balance should a potential agreement materialize.

### ❖ **2000 – Classified Salaries**

Classified salaries have been adjusted to reflect current position control and the needs of the district. The total classified Full-Time Equivalent is projected to be 126 FTE for 2021-22. All step and column increases have been projected.

Classified negotiations have not been settled for 2021-22 and as a result, salary increases are not included in this budget. However, funds are reserved in the fund balance should a potential agreement materialize. Based on the current budget, a 4.0 percent on schedule raise and agreement to return in the fall to discuss a potential one-time option is being considered, contingent upon potential additional carryover funds due to stimulus funds.

### ❖ **3000 – Benefits**

Benefit costs in the General Fund for 2021-22 total \$16 million, a \$1.2 million or 8.0 percent increase compared to the prior year. The main reasons for the increase in benefit costs are the increased CalSTRS and CalPERS contributions for pensions, along with the historically large increase in the Unemployment Insurance (UI) contribution rate. Employee benefits represent 22.7% of the General Fund Expenditure Budget.

In addition to these statutorily required benefits, the District contributes a fixed amount for health and welfare benefits for its employees. These benefits include medical, dental, vision and life insurance. The Districtwide budget for health and welfare benefits remains unchanged at \$4,780,000 for all employees. Capping employer contributions help contain their rising costs.

### ❖ **4000 – Books & Supplies**

Books and Supplies have a net decrease of \$673,466 due to the exclusion of carryover and prior year one-time expenditures.

### ❖ **5000 – Contracted Services & Other Operating Expenses**

An increase of \$98,300 for Contracted Services & Other Operating Expenses is based on projected expenditures for routine maintenance, utilities, insurance, special education, pupil transportation and technology.

### ❖ **6000 – Capital Outlay**

A decrease of \$766,014 in capital outlay costs is projected for 2021-22. Several capital projects were completed in the 2020-21 school year to help improve the indoor air quality in school facilities and to support student health needs, including installing modern air filters or air purifiers, and upgrading air ventilation (HVAC) systems entirely.

**❖ 7000 – Other Outgo**

Other Outgo has an increase of \$111,077 based on projected outside placement costs for programs operated by the County.

**❖ Transfers Out**

The District continues to support school nutrition during this incredibly difficult time. It is anticipated that a contribution of \$450,000 will be required to maintain operations associated with serving meals.

A transfer of \$500,000 to the Special Reserve for Non-Capital Outlay (Fund 17) may be necessary in order to maintain the Community Funded Differential Reserve according to Board Policy 3001.

Based on the scheduled 10-year facilities master plan, the District plans to continue making deposits to replenish what is used and ensure all of the projects on the list can be accomplished in the planned timeframes.

A transfer of \$900,000 from the General Fund to the Special Reserve Fund (Capital Projects) Fund is budgeted for the facility, repair and replacement program (FRRP).

Finally, a transfer of \$1,200,000 from the General Fund to the Special Reserve Fund (Capital Projects) Fund is budgeted for the Capital Improvement Plan (CIP).

**CASH FLOW**

The District prepares cash flows based on multi-year projections. For the 2021-22 budget year and two subsequent fiscal years, the District projects having a positive cash balance. Cash will continue to be closely monitored in order to ensure the District is liquid to satisfy its obligations.

**CRITERIA AND STANDARDS SUMMARY REVIEW**

The District is in full compliance with cash balance, fund balance, and reserve requirements. A copy of the standardized account code structure (SACS) financial reporting is included in this budget document.

## GENERAL FUND REVENUES, 2 YEAR COMPARISON

| GENERAL FUND                           | 2020-21<br>Estimated<br>Actuals | 2021-22<br>Final<br>Budget | Difference         | Percent<br>Change |
|--|---------------------------------|----------------------------|--------------------|-------------------|
| <b>8010-8099 LCFF Revenue Sources</b>  |                                 |                            |                    |                   |
| State Aid - Current Year               | 548,204                         | 548,204                    | -                  | 0.0%              |
| Education Protection Account State Aid | 536,726                         | 536,268                    | (458)              | -0.1%             |
| Homeowners' Exemptions                 | 275,963                         | 285,000                    | 9,037              | 3.3%              |
| Secured Roll Taxes                     | 57,058,907                      | 58,970,400                 | 1,911,493          | 3.4%              |
| Unsecured Roll Taxes                   | 1,688,600                       | 1,806,503                  | 117,903            | 7.0%              |
| Prior Years' Taxes                     | 999,700                         | 1,013,500                  | 13,800             | 1.4%              |
| <b>Total LCFF Revenue Sources</b>      | <b>61,108,100</b>               | <b>63,159,875</b>          | <b>2,051,775</b>   | <b>3.4%</b>       |
| <b>8100-8299 Federal Revenue</b>       |                                 |                            |                    |                   |
| Special Education Entitlement          | 440,931                         | 440,930                    | (1)                | 0.0%              |
| Special Education Discretionary Grants | 46,561                          | 45,369                     | (1,192)            | -2.6%             |
| All Other Federal Revenue              | 2,349,103                       | 392,817                    | (1,956,286)        | -83.3%            |
| <b>Total Federal Revenue</b>           | <b>2,836,595</b>                | <b>879,116</b>             | <b>(1,957,479)</b> | <b>-69.0%</b>     |
| <b>8300-8599 Other State Revenue</b>   |                                 |                            |                    |                   |
| Mandated Cost Reimbursements           | 116,189                         | 118,166                    | 1,977              | 1.7%              |
| State Lottery Revenue                  | 519,170                         | 555,993                    | 36,823             | 7.1%              |
| All Other State Revenue                | 4,198,484                       | 4,812,109                  | 613,625            | 14.6%             |
| <b>Total Other State Revenue</b>       | <b>4,833,843</b>                | <b>5,486,268</b>           | <b>652,425</b>     | <b>13.5%</b>      |
| <b>8600-8799 Other Local Revenue</b>   |                                 |                            |                    |                   |
| Sale of Equipment/Supplies             | 1,200                           | 1,500                      | 300                | 25.0%             |
| Interest Earnings                      | 141,485                         | 205,545                    | 64,060             | 45.3%             |
| Transportation Fees from Individuals   | 150,000                         | 180,000                    | 30,000             | 20.0%             |
| Fees and Contracts                     | 20,335                          | 20,335                     | -                  | 0.0%              |
| All Other Local Revenue                | 711,596                         | 550,683                    | (160,913)          | -22.6%            |
| Special Education SELPA                | 1,490,719                       | 1,696,986                  | 206,267            | 13.8%             |
| <b>Total Other Local Revenue</b>       | <b>2,515,335</b>                | <b>2,655,049</b>           | <b>139,714</b>     | <b>5.6%</b>       |
| <b>TOTAL REVENUES</b>                  | <b>71,293,873</b>               | <b>72,180,308</b>          | <b>886,435</b>     | <b>1.2%</b>       |



## GENERAL FUND EXPENDITURES, 2 YEAR COMPARISON

| Object Code | Description                        | 2020-21           | 2021-22           | Difference     | Percent Change |
|-------------|------------------------------------|-------------------|-------------------|----------------|----------------|
| 1110        | REGULAR TEACHER                    | 18,845,865        | 18,724,322        | (121,543)      | -0.6%          |
| 1130        | HOURLY TEACHER                     | 493,390           | 690,341           | 196,951        | 39.9%          |
| 1170        | STIPENDS                           | 253,666           | 253,422           | (244)          | -0.1%          |
| 1180        | EXTRA DUTY TEACHER                 | 479,325           | 546,025           | 66,700         | 13.9%          |
| 1185        | COACHES                            | 121,829           | 161,452           | 39,623         | 32.5%          |
| 1190        | SUBSTITUTE                         | 610,208           | 535,090           | (75,118)       | -12.3%         |
| 1210        | SCHOOL LIBRARIAN                   | 126,197           | 129,525           | 3,328          | 2.6%           |
| 1230        | COUNSELOR                          | 1,149,895         | 1,227,629         | 77,734         | 6.8%           |
| 1240        | PSYCHOLOGIST                       | 775,975           | 772,916           | (3,059)        | -0.4%          |
| 1250        | SPEECH SPECIALIST                  | 146,414           | 147,944           | 1,530          | 1.0%           |
| 1260        | NURSE                              | 268,128           | 270,930           | 2,802          | 1.0%           |
| 1270        | STIPENDS                           | 8,988             | 9,000             | 12             | 0.1%           |
| 1280        | HOURLY PUPIL SUPPORT               | 42,215            | 48,232            | 6,017          | 14.3%          |
| 1290        | SUBSTITUTE                         | 5,500             | 8,500             | 3,000          | 54.5%          |
| 1310        | SUPERINTENDENT                     | 312,042           | 322,150           | 10,108         | 3.2%           |
| 1315        | DEPUTY SUPERINTENDENT              | 163,852           | -                 | (163,852)      |                |
| 1320        | ASSISTANT SUPERINTENDENT           | 149,480           | 423,200           | 273,720        | 183.1%         |
| 1330        | PRINCIPAL                          | 911,485           | 812,425           | (99,060)       | -10.9%         |
| 1340        | ASSISTANT PRINCIPAL                | 478,752           | 499,909           | 21,157         | 4.4%           |
| 1350        | DIRECTOR                           | 734,502           | 597,701           | (136,801)      | -18.6%         |
| 1360        | CERTIFICATED TECH LEAD             | -                 | 31,031            | 31,031         |                |
| 1370        | SUPERVISOR & ADMIN - STIPENDS      | -                 | 88,442            | 88,442         |                |
| 1995        | OTHER CERTIFICATED                 | 10,881            | 15,725            | 4,844          | 44.5%          |
|             | <b>TOTAL CERTIFICATED SALARIES</b> | <b>26,088,589</b> | <b>26,315,911</b> | <b>227,322</b> | <b>0.9%</b>    |
| 2105        | TECHNOLOGY AIDE                    | 77,419            | 78,845            | 1,426          | 1.8%           |
| 2110        | INSTRUCTIONAL AIDE                 | 701,764           | 904,816           | 203,052        | 28.9%          |
| 2115        | INSTRUCTIONAL AIDE-SPECIAL ED      | 1,443,205         | 1,481,547         | 38,342         | 2.7%           |
| 2125        | CLASSROOM PROF/ATHLETIC TRAINE     | 74,776            | 74,228            | (548)          | -0.7%          |
| 2140        | COACH, CLASSIFIED AFTER SCHOOL     | 370,828           | 430,658           | 59,830         | 16.1%          |
| 2145        | INSTRUCTIONAL, CL (AFTER SCH)      | 35,005            | 17,547            | (17,458)       | -49.9%         |
| 2150        | INSTRUCTIONAL-EXTRA EARNINGS       | 35,151            | 37,444            | 2,293          | 6.5%           |
| 2165        | MUSIC PARAEDUCATOR                 | 52,002            | 52,086            | 84             | 0.2%           |
| 2170        | INSTRUCTIONAL AIDES STIPENDS       | 6,105             | 6,105             | -              | 0.0%           |
| 2190        | INSTRUCTIONAL AIDE SUBSTITUTE      | 171,938           | 178,766           | 6,828          | 4.0%           |
| 2210        | MAINTENANCE                        | 320,838           | 327,006           | 6,168          | 1.9%           |
| 2215        | CUSTODIAN                          | 818,048           | 821,072           | 3,024          | 0.4%           |
| 2220        | DELIVERY DRIVER                    | 24,403            | 24,318            | (85)           | -0.3%          |
| 2225        | LIBRARY MEDIA                      | 235,767           | 236,637           | 870            | 0.4%           |

## General Fund Expenditures, 2-Year Comparison

| Object Code | Description                       | 2020-21          | 2021-22          | Difference     | Percent Change |
|-------------|-----------------------------------|------------------|------------------|----------------|----------------|
| 2230        | HEALTH CLERK                      | 186,296          | 185,614          | (682)          | -0.4%          |
| 2250        | CLASSIFIED SUPPORT-EXTRA EARN     | 5,536            | 1,527            | (4,009)        | -72.4%         |
| 2255        | OTHER PROFESSIONAL SUPPORT        | 50,508           | 44,876           | (5,632)        | -11.2%         |
| 2275        | PLUMBER                           | 87,512           | 87,204           | (308)          | -0.4%          |
| 2280        | CLASSIFIED SUPPORT OVERTIME       | 26,052           | 27,052           | 1,000          | 3.8%           |
| 2290        | CLASSIFIED SUPPORT SUBSTITUTE     | 112,034          | 230,574          | 118,540        | 105.8%         |
| 2310        | ASSISTANT SUPERINTENDENT          | 221,875          | 227,261          | 5,386          | 2.4%           |
| 2320        | CLASSIFIED MANAGEMENT             | 495,980          | 597,324          | 101,344        | 20.4%          |
| 2330        | CONFIDENTIAL                      | 531,460          | 531,010          | (450)          | -0.1%          |
| 2340        | DIRECTOR                          | 175,079          | 174,450          | (629)          | -0.4%          |
| 2420        | GENERAL ADMINISTRATION-CLASSIFIED | 2,208,447        | 2,196,590        | (11,857)       | -0.5%          |
| 2450        | CLASSIFIED EXTRA DUTY             | 8,890            | 6,615            | (2,275)        | -25.6%         |
| 2470        | ADMINISTRATIVE STIPENDS           | 6,400            | 4,032            | (2,368)        | -37.0%         |
| 2480        | CLERICAL & OFFICE OVERTIME        | 52,000           | 47,000           | (5,000)        | -9.6%          |
| 2490        | CLERICAL SUBSTITUTE               | 32,039           | 32,039           | -              | 0.0%           |
| 2910        | NOON DUTY SUPERVISORS             | 226,047          | 227,570          | 1,523          | 0.7%           |
| 2920        | JOB COACH-SPECIAL ED TECHNICIAN   | 15,541           | 15,618           | 77             | 0.5%           |
| 2950        | OTHER CLASSIFIED SALARIES         | 257,145          | 251,598          | (5,547)        | -2.2%          |
| 2955        | OTHER CLASSIFIED-EXTRA EARNING    | 27,474           | 27,474           | -              | 0.0%           |
| 2960        | STUDENT WORKER                    | 4,725            | -                | (4,725)        |                |
| 2970        | OTHER CLASSIFIED STIPENDS         | 65,704           | 115,781          | 50,077         | 76.2%          |
| 2980        | OTHER CLASS OVERTIME              | 1,000            | 2,514            | 1,514          | 151.4%         |
| 2990        | OTHER CLASSIFIED SUBS             | 14,539           | 14,539           | -              | 0.0%           |
|             | <b>TOTAL CLASSIFIED SALARIES</b>  | <b>9,179,532</b> | <b>9,719,337</b> | <b>539,805</b> | <b>5.9%</b>    |
| 3101        | STRS,CERTIFICATED                 | 6,723,977        | 7,161,537        | 437,560        | 6.5%           |
| 3102        | STRS,CLASSIFIED                   | 127,866          | 139,045          | 11,179         | 8.7%           |
| 3202        | PERS,CLASSIFIED                   | 1,589,744        | 1,768,663        | 178,919        | 11.3%          |
| 3313        | MEDICARE,CERTIFICATED             | 379,612          | 384,926          | 5,314          | 1.4%           |
| 3314        | MEDICARE,CLASSIFIED               | 134,806          | 138,866          | 4,060          | 3.0%           |
| 3355        | OASDI,CERTIFICATED                | 3,785            | 3,992            | 207            | 5.5%           |
| 3356        | OASDI,CLASSIFIED                  | 526,739          | 540,271          | 13,532         | 2.6%           |
| 3401        | HEALTH & WELFARE, CERTIFICATED    | 3,224,576        | 3,292,448        | 67,872         | 2.1%           |
| 3402        | HEALTH & WELFARE,CLASSIFIED       | 1,555,424        | 1,487,552        | (67,872)       | -4.4%          |
| 3501        | ST UNEMPLOYMENT INSURANCE, CE     | 13,196           | 349,758          | 336,562        | 2550.5%        |
| 3502        | ST UNEMPLOYMENT INSURANCE, CL     | 4,750            | 122,499          | 117,749        | 2478.9%        |
| 3601        | WORKERS'COMP,CERTIFICATED         | 347,558          | 351,433          | 3,875          | 1.1%           |
| 3602        | WORKERS'COMP,CLASSIFIED           | 123,262          | 125,923          | 2,661          | 2.2%           |
| 3701        | RETIREE BENEFITS,CERTIFICATED     | 80,000           | 80,000           | -              | 0.0%           |
| 3702        | RETIREE BENEFITS,CLASSIFIED       | 45,000           | 45,000           | -              | 0.0%           |
| 3751        | OPEB active employees CE          | 69,615           | 139,230          | 69,615         | 100.0%         |

## General Fund Expenditures, 2-Year Comparison

| Object Code | Description                     | 2020-21           | 2021-22           | Difference       | Percent Change |
|-------------|---------------------------------|-------------------|-------------------|------------------|----------------|
| 3752        | OPEB active employee CL         | 30,385            | 60,770            | 30,385           | 100.0%         |
| 3961        | CASH IN-LIEU/SUPL EARLY RET-CE  | 52,310            | 52,310            | -                | 0.0%           |
| 3962        | CASH IN-LIEU/SUPL EARLY RET-CL  | 50,000            | 50,000            | -                | 0.0%           |
|             | <b>TOTAL EMPLOYEE BENEFITS</b>  | <b>15,082,605</b> | <b>16,294,223</b> | <b>1,211,618</b> | <b>8.0%</b>    |
| 4100        | TEXTBOOKS                       | 117,795           | 136,903           | 19,108           | 16.2%          |
| 4210        | LIBRARY BOOKS                   | 32,211            | 26,000            | (6,211)          | -19.3%         |
| 4220        | OTHER BOOKS                     | 45,216            | 15,679            | (29,537)         | -65.3%         |
| 4310        | MATERIALS & SUPPLIES-INSTRUCT   | 793,130           | 474,652           | (318,478)        | -40.2%         |
| 4312        | COPIER PAPER                    | 33,600            | 43,559            | 9,959            | 29.6%          |
| 4315        | SOFTWARE - INSTRUCTIONAL        | 1,656             | 44,113            | 42,457           | 2563.8%        |
| 4320        | TECHNOLOGY SUPPLIES             | 585,086           | 399,836           | (185,250)        | -31.7%         |
| 4322        | INK/PRINTER SUPPLIES            | 51,578            | 50,435            | (1,143)          | -2.2%          |
| 4325        | REFRESHMENTS - NOT FOOD SERV    | 48,854            | 57,100            | 8,246            | 16.9%          |
| 4330        | TESTS/SCORING                   | 110,074           | 120,212           | 10,138           | 9.2%           |
| 4340        | GENERAL SUPPLIES-NON INSTRUCT   | 381,037           | 200,045           | (180,992)        | -47.5%         |
| 4350        | SOFTWARE - NON INSTRUCTIONAL    | 2,265             | 2,173             | (92)             | -4.1%          |
| 4355        | COPIER SUPPLIES                 | 515               | 500               | (15)             | -2.9%          |
| 4361        | OTHER CUSTODIAL SUPPLIES        | 113,510           | 101,323           | (12,187)         | -10.7%         |
| 4362        | MAINTENANCE SUPPLIES            | 69,239            | 115,735           | 46,496           | 67.2%          |
| 4365        | PUBLICATIONS & JOURNALS         | 2,631             | 2,852             | 221              | 8.4%           |
| 4368        | SUBSCRIPTIONS                   | 10,373            | 15,567            | 5,194            | 50.1%          |
| 4375        | FUEL FOR VEHICLES               | 11,471            | 12,691            | 1,220            | 10.6%          |
| 4410        | EQUIPMENT-NEW \$500-\$5000      | 279,071           | 220,388           | (58,683)         | -21.0%         |
| 4460        | EQUIPMENT-COMPUTER \$500-\$5000 | 339,172           | 305,133           | (34,039)         | -10.0%         |
| 4462        | COMPUTER PRINTERS \$500-\$5000  | 8,164             | 12,745            | 4,581            | 56.1%          |
| 4470        | SOFTWARE->\$500 PER ITEM        | 100               | 105               | 5                | 5.0%           |
| 4480        | SITE IMPROVEMENT-NON CAPITAL    | -                 | 5,536             | 5,536            |                |
|             | <b>TOTAL BOOKS AND SUPPLIES</b> | <b>3,036,748</b>  | <b>2,363,282</b>  | <b>(673,466)</b> | <b>-22.2%</b>  |
| 5100        | SUBAGREEMENTS FOR SERVICES      | 3,142,945         | 3,191,391         | 48,446           | 1.5%           |
| 5210        | MILEAGE REIMBURSEMENT           | 4,820             | 7,561             | 2,741            | 56.9%          |
| 5220        | TRAVEL & CONFERENCE             | 159,654           | 165,839           | 6,185            | 3.9%           |
| 5240        | RECRUITING                      | 1,500             | 2,500             | 1,000            | 66.7%          |
| 5258        | OTHER TRAVEL EXP TAXABLE-CL     | 2,400             | 2,400             | -                | 0.0%           |
| 5259        | OTHER TRAVEL EXP TAXABLE-CE     | 14,400            | 14,400            | -                | 0.0%           |
| 5298        | TAXABLE MILEAGE-CLASSIFIED      | 4,800             | 4,800             | -                | 0.0%           |
| 5299        | TAXABLE MILEAGE-CERTIFICATED    | 33,200            | 32,000            | (1,200)          | -3.6%          |
| 5310        | DUES & MEMBERSHIPS              | 73,829            | 72,303            | (1,526)          | -2.1%          |
| 5450        | OTHER INSURANCE                 | 343,833           | 357,036           | 13,203           | 3.8%           |
| 5510        | HEAT - UTILITIES                | 20,597            | 20,902            | 305              | 1.5%           |
| 5520        | LIGHT & POWER                   | 303,815           | 398,367           | 94,552           | 31.1%          |

General Fund Expenditures, 2-Year Comparison

| Object Code | Description                     | 2020-21   | 2021-22 | Difference | Percent Change |
|-------------|---------------------------------|-----------|---------|------------|----------------|
| 5530        | WATER - UTILITIES               | 151,210   | 152,223 | 1,013      | 0.7%           |
| 5540        | TRASH - UTILITIES               | 58,704    | 59,572  | 868        | 1.5%           |
| 5545        | TREE TRIMMING                   | 12,951    | 40,000  | 27,049     | 208.9%         |
| 5550        | PEST CONTROL                    | 14,419    | 14,631  | 212        | 1.5%           |
| 5555        | SEWER FEES                      | 83,425    | 84,660  | 1,235      | 1.5%           |
| 5560        | ALARM SERVICES                  | 53,154    | 90,083  | 36,929     | 69.5%          |
| 5580        | POOL COSTS                      | 20,000    | 50,740  | 30,740     | 153.7%         |
| 5601        | ASBESTOS                        | 11,195    | 19,997  | 8,802      | 78.6%          |
| 5604        | FLOOR COVERING                  | 16,184    | 36,136  | 19,952     | 123.3%         |
| 5607        | PAVING                          | 70,956    | 103,520 | 32,564     | 45.9%          |
| 5610        | CONTRACT SERVICES               | 963,454   | 960,453 | (3,001)    | -0.3%          |
| 5620        | RENTAL EXPENSE                  | 233,625   | 325,743 | 92,118     | 39.4%          |
| 5630        | COMPUTER REPAIRS/MAINTENANCE    | 7,000     | 5,000   | (2,000)    | -28.6%         |
| 5640        | VEHICLE REPAIR                  | 17,440    | 14,511  | (2,929)    | -16.8%         |
| 5650        | SOFTWARE/COPIER MAINTENANCE FEE | 32,050    | 45,542  | 13,492     | 42.1%          |
| 5660        | HVAC                            | 54,668    | 60,960  | 6,292      | 11.5%          |
| 5661        | ELECTRICAL REPAIRS              | 264,500   | 104,875 | (159,625)  | -60.3%         |
| 5662        | PLUMBING REPAIRS                | 99,798    | 93,239  | (6,559)    | -6.6%          |
| 5670        | RISK MANAGEMENT                 | 12,566    | 8,946   | (3,620)    | -28.8%         |
| 5675        | PAINTING                        | 175,303   | 114,946 | (60,357)   | -34.4%         |
| 5680        | LANDSCAPE/IRRIGATION            | 366,840   | 375,000 | 8,160      | 2.2%           |
| 5690        | MISC REPAIR                     | 20,676    | 27,769  | 7,093      | 34.3%          |
| 5692        | OTHER MAINTENANCE SERVICES      | 64,151    | 37,699  | (26,452)   | -41.2%         |
| 5695        | HAZARDOUS MATERIALS             | 4,475     | 5,227   | 752        | 16.8%          |
| 5760        | CATERING - FOOD SERVICES        | 2,060     | 2,750   | 690        | 33.5%          |
| 5805        | ANNUAL SOFTWARE LICENSE FEE     | 1,155,982 | 899,718 | (256,264)  | -22.2%         |
| 5813        | SUBSCRIPTIONS - ONLINE          | 27,383    | 25,132  | (2,251)    | -8.2%          |
| 5815        | ADVERTISING                     | 14,638    | 3,757   | (10,881)   | -74.3%         |
| 5820        | BANKING SERVICES                | 10,000    | 20,296  | 10,296     | 103.0%         |
| 5825        | ADMIN FEE COUNTY TREASURER      | 3,090     | 2,537   | (553)      | -17.9%         |
| 5830        | CONSULTANTS-INSTRUCTIONAL       | 131,732   | 131,489 | (243)      | -0.2%          |
| 5831        | CONSULTANTS-OTHER               | 370,190   | 384,936 | 14,746     | 4.0%           |
| 5832        | CONSULTANTS-COMPUTER SERVICES   | 101,749   | 65,000  | (36,749)   | -36.1%         |
| 5835        | LEGAL EXPENSE                   | 460,000   | 550,000 | 90,000     | 19.6%          |
| 5840        | AUDITS                          | 38,700    | 39,500  | 800        | 2.1%           |
| 5845        | FINGER PRINTING                 | 5,729     | 10,000  | 4,271      | 74.6%          |
| 5850        | REGULATORY FEES                 | 2,627     | 789     | (1,838)    | -70.0%         |
| 5852        | OTHER LOCAL AGENCY FEES         | 163,199   | 119,027 | (44,172)   | -27.1%         |
| 5855        | CHARTER BUS-HOME TO SCHOOL      | 88,635    | 99,074  | 10,439     | 11.8%          |
| 5860        | MISC OUTSIDE VENDOR             | 366,370   | 372,153 | 5,783      | 1.6%           |

## General Fund Expenditures, 2-Year Comparison

| Object Code | Description                      | 2020-21           | 2021-22           | Difference       | Percent Change |
|-------------|----------------------------------|-------------------|-------------------|------------------|----------------|
| 5865        | CHARTER BUS-ATHLETIC/FIELD TRIP  | 7,773             | 204,382           | 196,609          | 2529.4%        |
| 5870        | OUTSIDE PRINTING                 | 30,109            | 33,360            | 3,251            | 10.8%          |
| 5875        | TUITION                          | 269,580           | 312,781           | 43,201           | 16.0%          |
| 5877        | PRESCHOOL TUITION                | 10,409            | 10,441            | 32               | 0.3%           |
| 5878        | PARENT REIMBURSEMENT (LEGAL)     | 380,000           | 395,000           | 15,000           | 3.9%           |
| 5880        | TRANSPORTATION-IN LIEU           | 34,465            | 35,788            | 1,323            | 3.8%           |
| 5881        | NPS TRANSPORTATION-IN LIEU       | 3,500             | 3,634             | 134              | 3.8%           |
| 5885        | OCCUPATIONAL THERAPY             | 25,000            | 25,000            | -                | 0.0%           |
| 5886        | PHYSICAL THERAPY                 | 18,000            | 25,180            | 7,180            | 39.9%          |
| 5887        | SPEECH THERAPY                   | 92,215            | 95,000            | 2,785            | 3.0%           |
| 5888        | VISION THERAPY                   | 6,608             | 7,000             | 392              | 5.9%           |
| 5889        | OTHER THERAPY                    | 106,144           | 112,681           | 6,537            | 6.2%           |
| 5890        | OTHER PROFESSIONAL SERVICES      | 15,180            | -                 | (15,180)         |                |
| 5894        | IBI SUPERVISION                  | 60,930            | 63,270            | 2,340            | 3.8%           |
| 5895        | OUTSIDE ASSESSMENT FEES          | 253,037           | 56,407            | (196,630)        | -77.7%         |
| 5898        | AB3632 ROOM & BOARD              | 218,854           | 227,258           | 8,404            | 3.8%           |
| 5910        | POSTAGE/DELIVERY                 | 28,491            | 28,329            | (162)            | -0.6%          |
| 5920        | TELEPHONE SERVICE                | 20,113            | 24,264            | 4,151            | 20.6%          |
| 5930        | MOBILE COMMUNICATIONS            | 38,575            | 15,000            | (23,575)         | -61.1%         |
| 5940        | INTERNET CONNECTIVITY            | 180,000           | 252,000           | 72,000           | 40.0%          |
|             | <b>TOTAL CONTRACTED SERVICES</b> | <b>11,655,604</b> | <b>11,753,904</b> | <b>98,300</b>    | <b>0.8%</b>    |
| 6107        | PAVING                           | -                 | 25,370            | 25,370           |                |
| 6110        | SITE IMPROVEMENT                 | 36,679            | 46,616            | 9,937            | 27.1%          |
| 6130        | ELECTRICAL WORK - SITE WORK      | 20,000            | -                 | (20,000)         |                |
| 6203        | ELECTRICAL                       | 40,000            | 37,131            | (2,869)          | -7.2%          |
| 6204        | FLOOR COVERING                   | 123,718           | 132,418           | 8,700            | 7.0%           |
| 6205        | HVAC                             | 410,000           | 290,164           | (119,836)        | -29.2%         |
| 6230        | BUILDING IMPROVEMENTS            | 204,943           | 223,386           | 18,443           | 9.0%           |
| 6410        | EQUIPMENT-NEW >\$5000            | 1,253,854         | 992,376           | (261,478)        | -20.9%         |
| 6460        | COMPUTER EQUIPMENT>\$5000        | 7,550             | 80,000            | 72,450           | 959.6%         |
| 6510        | REPLACE INSTRUCTIONAL EQUIPMENT  | 347,685           | -                 | (347,685)        |                |
| 6520        | REPLACE NON-INSTRUCT EQUIPMENT   | 200,692           | 51,646            | (149,046)        | -74.3%         |
|             | <b>TOTAL CAPITAL OUTLAY</b>      | <b>2,645,121</b>  | <b>1,879,107</b>  | <b>(766,014)</b> | <b>-29.0%</b>  |
| 7142        | IAA-PAYMENTS TO COUNTY OFFICES   | 298,450           | 408,266           | 109,816          | 36.8%          |
| 7283        | ALL OTHER TRANSFERS TO JPA       | 46,000            | 46,000            | -                | 0.0%           |
| 7350        | TRANSFER INDIRECT COST IFT       | (6,683)           | (5,422)           | 1,261            | -18.9%         |
| 7612        | IFT-TRFS OUT TO SPECIAL RESERVE  | 2,100,000         | 2,600,000         | 500,000          | 23.8%          |
| 7616        | IFT-TRFS OUT TO CAFETERIA        | 450,000           | 450,000           | -                | 0.0%           |
|             | <b>TOTAL TRANSFERS OUT</b>       | <b>2,887,767</b>  | <b>3,498,844</b>  | <b>611,077</b>   | <b>21.2%</b>   |
|             | <b>TOTAL EXPENDITURES</b>        | <b>70,575,966</b> | <b>71,824,608</b> | <b>1,248,642</b> | <b>1.8%</b>    |

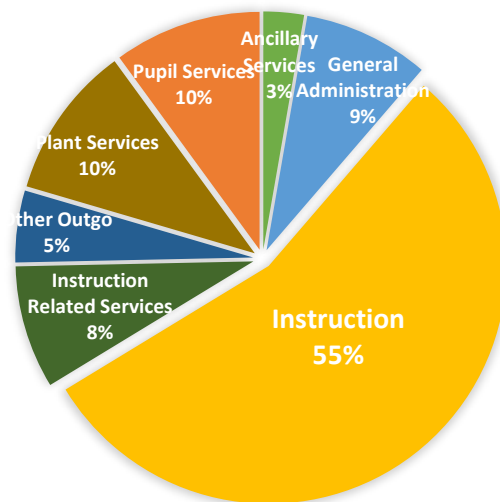


## GENERAL FUND EXPENDITURES BY FUNCTION

The following information reports expenditures by function. This method of classification indicates the overall purpose or objective of an expenditure. The function code is used in the District's financial reporting system to capture expenditures by the type of activities or services performed.

This chart depicts the various function (activity) classifications utilized in the process of educating students or organizing resources to educate students.

| EXPENDITURES BY FUNCTION     | 2021-22 Budget    |
|------------------------------|-------------------|
| Instruction                  | 39,496,641        |
| Instruction-Related Services | 6,006,544         |
| Pupil Services               | 7,205,418         |
| Ancillary Services           | 1,973,074         |
| General Administration       | 6,150,748         |
| Plant Services               | 7,487,917         |
| Other Outgo                  | 3,504,266         |
| <b>TOTAL EXPENDITURES</b>    | <b>71,824,608</b> |



**INSTRUCTION** Activities dealing directly with the interaction between teachers and students.

**INSTRUCTION RELATED SERVICES** These are services that provide administrative, technical and logistical support to facilitate and enhance instruction.

**PUPIL SERVICES** Activities that involve guidance, counseling, psychological services, attendance and social work services as well as health services, and transportation.

### ANCILLARY SERVICES

School sponsored activities designed to motivate, provide enjoyment or improve skills in a competitive or non-competitive environment.

### GENERAL ADMINISTRATION

Activities concerned with establishing policy and overall general administration of the district.

### PLANT SERVICES

Activities concerned with keeping the physical plant open, comfortable and safe for use, keeping grounds, buildings, and equipment in working condition and state of repair.

### OTHER OUTGO

Outlay for debt service, transfers between agencies and inter-fund transfers.

## UNRESTRICTED AND RESTRICTED FUNDS

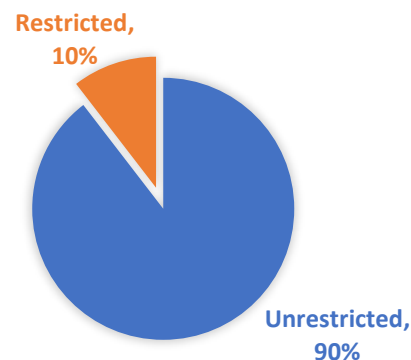
Conversations about a district's budget are usually about the Combined General Fund, and it's easy to miss that the overall budget is actually a set of smaller, purpose-driven accounts. LBUSD has a Combined General Fund—essentially an account where revenue is received from a variety of sources. The district's Combined General Fund includes both Unrestricted Funding and Restricted Funding.

Restricted funds are monies received by the District that are categorical in nature. For instance, they can only be used for the purposes earmarked by the funding agency. The state and federal governments provide such funding for many special programs and grants. Restricted funds like Special Education, Title I, and the Career Technical Education Incentive Grant may only be used for the purpose intended and typically requires additional reporting.

Unrestricted funds are monies received that are not restricted in their use. This revenue is available for the District's general and discretionary needs. General needs include certificated and classified salaries, employee benefits, books, instructional materials, and other activities that are necessary to maintaining the operation of and continuity of educational services.

|                           | <b>BUDGET<br/>2021-22</b> |
|---------------------------|---------------------------|
| <b>UNRESTRICTED</b>       |                           |
| LCFF Revenue Sources      | \$63,159,875              |
| State Revenue             | 545,741                   |
| Local Revenue             | 937,728                   |
| <b>TOTAL UNRESTRICTED</b> | <b>\$64,643,344</b>       |
| <b>RESTRICTED</b>         |                           |
| Federal Revenue           | \$879,116                 |
| Other State Revenue       | 4,940,527                 |
| Other Local Revenue       | 1,717,321                 |
| <b>TOTAL RESTRICTED</b>   | <b>\$7,536,964</b>        |
| <b>TOTAL REVENUE</b>      | <b>\$72,180,308</b>       |

### UNRESTRICTED VS. RESTRICTED



Most of the District's General Fund of Unrestricted Revenue is generated from property taxes. Only a small percentage of unrestricted funds are derived from state apportionments and local income sources. In total, 90% of the revenue in the Combined General Fund is considered unrestricted.

Programs funded by a combination of restricted and unrestricted sources, where the contribution of unrestricted resources is required as a condition of funding or is necessary to operate the program, are accounted for and reported as restricted.

## COMPONENTS OF ENDING FUND BALANCE

The components of the ending fund balance in the General Fund are as follows.

### GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) 54 TERMINOLOGY

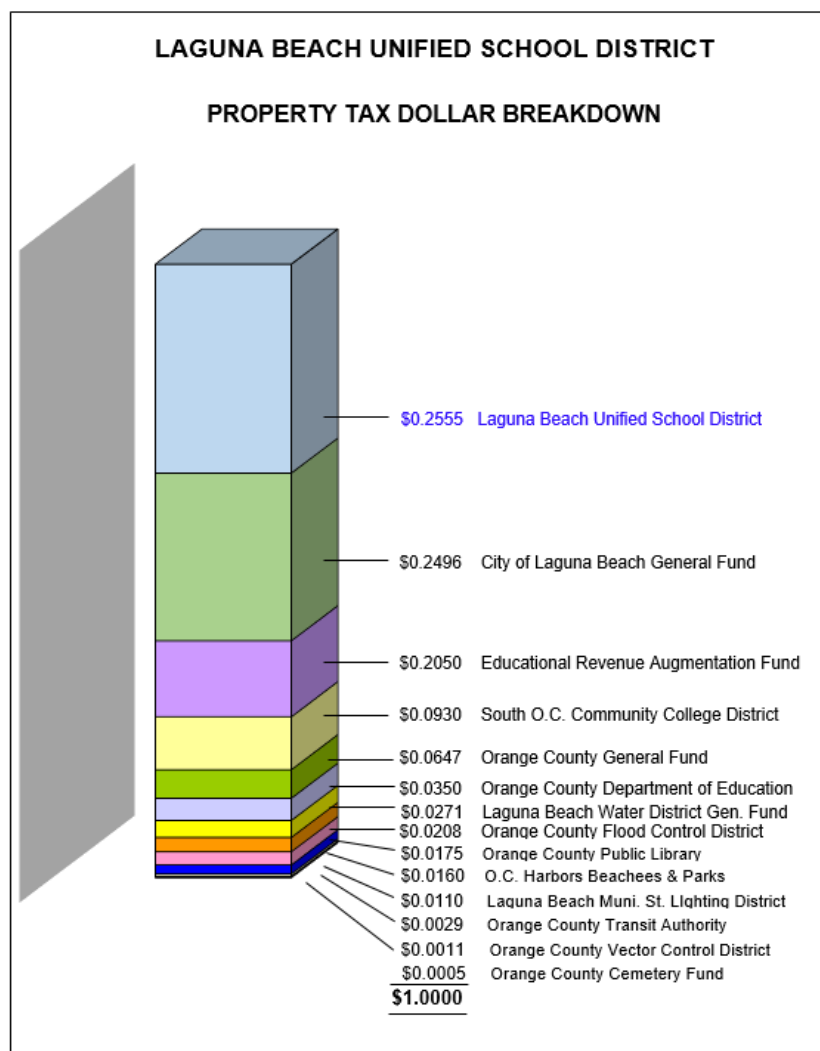
|   |       |                      |                      |
|---|-------|----------------------|----------------------|
| ENDING FUND BALANCE   |       |                      | \$ 14,836,392        |
| <u>Nonspendable - (Revolving Cash)</u>  | \$    | 50,000               |                      |
| <u>Restricted - (Categorical Programs)</u>  |       |                      |                      |
| Routine Restricted Maintenance  |       | 2,900,000            |                      |
| <u>Committed</u>  |       |                      |                      |
| <u>Assigned</u>   |       |                      |                      |
| AB1200 Collective Bargaining Agreement:   |       |                      |                      |
| Laguna Beach Unified Faculty Association (LaBUFA)   |       | 1,107,696            |                      |
| Classified School Employees' Association (CSEA)   |       | 536,475              |                      |
| Management/Unrepresented  |       | 257,795              |                      |
| Universal Transitional Kindergarten:  |       |                      |                      |
| The Governor's May Revision proposes to achieve universal transitional kindergarten (TK) for all four-year olds by 2024-25.   |       | 1,500,000            |                      |
| Potential One-Time Expenditures Including:  |       |                      |                      |
| District goals, accelerated and extended learning, re-engaging students, addressing health and safety, integrated services, litigation costs, due process and COVID-19 exposure.  |       | 4,884,426            |                      |
| <u>Unassigned / Unappropriated</u>  |       |                      |                      |
| Reserve for Economic Uncertainties = 5%   |       | 3,600,000            |                      |
| State required reserve for economic uncertainty 3%  |       |                      |                      |
| Local requirement under Policy 3101: Financial Reserves 2%  |       |                      |                      |
| Fund Balance  |       |                      | <u>\$ 14,836,392</u> |
| Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiate the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget. |       |                      |                      |
| General Fund Expenditures   |       | 68,774,608           |                      |
| General Fund Transfers Out to Other Funds   |       | 3,050,000            |                      |
| General Fund Expenditures and Transfers   |       | <u>71,824,608</u>    |                      |
| <u>Assigned</u>   |       |                      |                      |
| AB1200 Collective Bargaining Agreement  | 2.6%  | 1,901,966            |                      |
| Universal Transitional Kindergarten   | 2.1%  | 1,500,000            |                      |
| Potential Onetime Expenditures  | 6.8%  | 4,884,426            |                      |
| <u>Unassigned</u>   |       |                      |                      |
| State Minimum Reserve Level   | 3.0%  | 2,154,739            |                      |
| District Minimum Reserve Level  | 2.0%  | 1,445,261            |                      |
| Assigned and Unassigned Balances  | 16.5% | <u>\$ 11,886,392</u> |                      |

**Property tax** is a tax imposed on the value of real property, such as land and buildings and recognized as "secured" property tax.

Personal business property, such as furniture, equipment, inventory and planes are classified as "unsecured" property tax. Property tax revenue is collected by the county and allocated according to state law among cities, counties, school districts and special districts.

The District's projected property tax revenues are above the estimated entitlements under the State of California Local Control Funding Formula (LCFF); therefore, the District remains a Community Funded District.

Property tax revenue growth reflects the cyclical nature of the economy and the assessed valuation of residential homes in Laguna Beach. One-percent is the basic tax levy. Laguna Beach schools receive approximately **25 ¢ share** of each tax dollar collected.



## Fiscal outlook

This is a unique and evolving situation and the economic uncertainty caused by the pandemic will significantly affect the near-term fiscal outlook.

The District is a participant in the County's Teeter Plan. The County apportions to taxing agencies 100% of their secured levy (adjusted for roll changes), with the County owning the delinquent receivables. Property tax revenues for the 2020-21 fiscal year were not impacted to any significant degree.

Because assessed valuation is the basis of the computation of tax revenue, the reported growth in assessed valuation will be somewhat indicative of the growth in property tax revenue.

In the past 15 years, the average growth in assessed values in the LBUSD has been 5.68% annually.

There were 2 years during the Great Recession when the year-to-year change in taxable value was less than 2%, fiscal years 2010-11 and 2011-12.

The current taxable value is more than double the value reported 15 years ago in 2006-07.

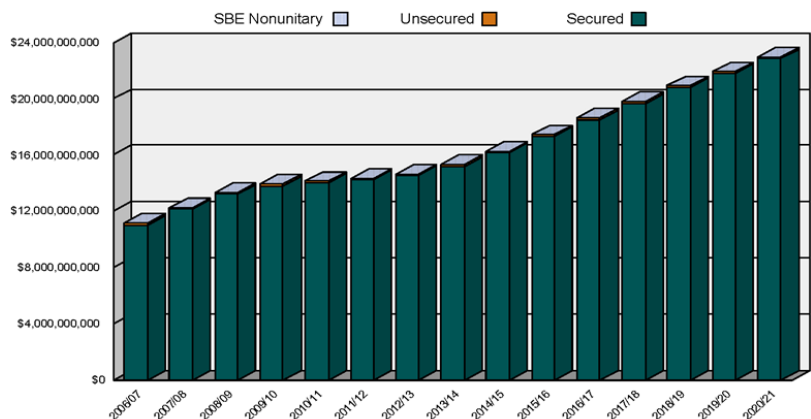
The fiscal year posting the largest increase was 2007-08 at 9.99% and the posting with the smallest annual increase was 2010-11 at 1.38%

The growth in the LBUSD in 2020-21 over last year was \$1,047,409,405 a total of 4.8%.

2021-22 is projected at a growth rate of 3.35% without consideration to additions for new construction.

## LAGUNA BEACH USD NET TAXABLE ASSESSED VALUE HISTORY 2006/07 - 2020/21 Taxable Property Values

| Lien Year        | Secured          | Unsecured     | SBE Nonunitary | Net Total AV   | % Change* |
|------------------|------------------|---------------|----------------|----------------|-----------|
| 2006/07          | \$11,017,258,557 | \$114,863,705 | \$0            | 11,132,122,262 |           |
| 2007/08          | \$12,135,382,033 | \$109,273,797 | \$0            | 12,244,655,830 | 9.99%     |
| 2008/09          | \$13,211,005,583 | \$135,493,466 | \$0            | 13,346,499,049 | 9.00%     |
| 2009/10          | \$13,783,653,653 | \$157,361,776 | \$0            | 13,941,015,429 | 4.45%     |
| 2010/11          | \$13,988,182,494 | \$144,991,852 | \$0            | 14,133,174,346 | 1.38%     |
| 2011/12          | \$14,220,864,641 | \$121,535,649 | \$0            | 14,342,400,290 | 1.48%     |
| 2012/13          | \$14,540,212,219 | \$115,205,060 | \$0            | 14,655,417,279 | 2.18%     |
| 2013/14          | \$15,206,323,016 | \$115,572,172 | \$0            | 15,321,895,188 | 4.55%     |
| 2014/15          | \$16,150,726,791 | \$128,100,367 | \$0            | 16,278,827,158 | 6.25%     |
| 2015/16          | \$17,331,870,166 | \$120,521,682 | \$0            | 17,452,391,848 | 7.21%     |
| 2016/17          | \$18,500,130,092 | \$121,180,564 | \$0            | 18,621,310,656 | 6.70%     |
| 2017/18          | \$19,653,797,858 | \$129,192,635 | \$0            | 19,782,990,493 | 6.24%     |
| 2018/19          | \$20,782,738,472 | \$134,710,890 | \$0            | 20,917,449,362 | 5.73%     |
| 2019/20          | \$21,783,393,656 | \$148,568,142 | \$0            | 21,931,961,798 | 4.85%     |
| 2020/21          | \$22,853,112,616 | \$126,258,587 | \$0            | 22,979,371,203 | 4.78%     |
| Average % Change |                  |               |                |                | 5.68%     |

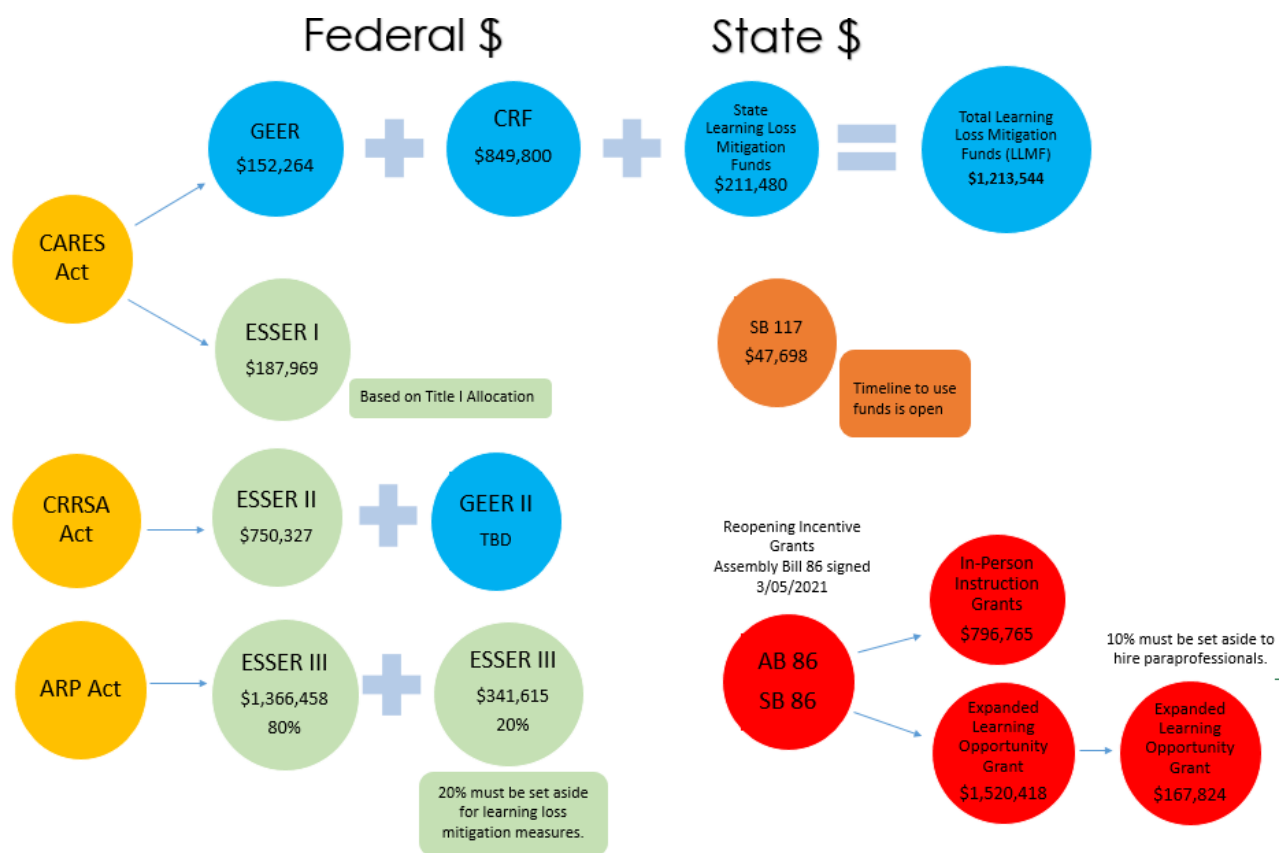


The District will continue to monitor trending information relative to real estate sales impacting future value additions, annual sales transactions in the previous calendar year and the changing economic landscape. As more information becomes available, the multi-year projections will be updated to reflect new assumptions and possible outcomes.

## COVID-19 Relief Funds

To support school districts with unexpected costs from the COVID-19 pandemic, federal and state governments have enacted several pieces of legislation offering one-time funding to help address academic achievement, supplement technology expenses, ensure clean and healthy learning environments, invest in comprehensive support for students, and to stabilize and diversify the educator workforce.

The information on the rest of this page includes all major COVID-related legislation and the amount of funds awarded to Laguna Beach schools for most expenditures incurred dating back to March 13, 2020. School reopening grants, established by Assembly Bill 86, provided funding for In-Person Instruction (IPI) Grants and Expanded Learning Opportunities (ELO) Grants. These funds were apportioned for any eligible expenditures from the start of the 2020-21 fiscal year, starting on July 1, 2020 through August 31, 2022.



### Federal Funds

|  |              |
|--|--------------|
| Coronavirus Aid, Relief, and Economic Security (CARES) Act enacted on March 27, 2020                 | \$ 1,401,513 |
| Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act enacted on December 27, 2020 | 750,327      |
| American Rescue Plan (ARP) Act of 2021, Public Law 117-2, enacted on March 11, 2021                  | 1,708,073    |

### State Funds

|   |           |
|---|-----------|
| AB 86 (Chapter 10, Statutes of 2021), a bill which makes appropriations and sets school reopening and public health requirements for California K-12 schools, signed into law on March 5, 2021. | 2,485,007 |
| Senate Bill 117 (Chapter 3, Statutes of 2020) COVID-19 LEA Response Funds (SB 117 Funds) signed into law on March 17, 2020  | 47,698    |

**TOTAL COVID-19 Relief and School Reopening Grants: \$ 6,392,618**



## Pension Costs

**Pension costs have been the most significant compensation pressure facing districts.** Like many other pension systems around the country, CalSTRS and CalPERS have unfunded liabilities. As with retiree health liabilities, unfunded pension liabilities occur when assets on hand are less than the estimated cost of benefits earned to date.

In 2013-14, the Legislature enacted a plan to pay down the CalSTRS unfunded liability within about 30 years by ramping up pension contributions from districts, teachers, and the state. Over the same period, district contributions to CalPERS also have increased to address unfunded liabilities.

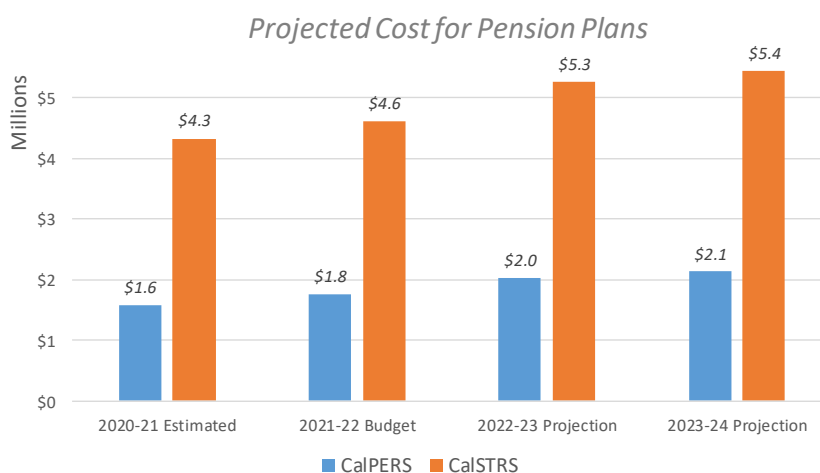
Looking beyond the budget year, district contribution rates to CalSTRS are scheduled under current law to level off. District contributions to CalPERS, however, are likely to continue increasing at a steady pace for the next several years.

Beginning in 2021-22, the CalSTRS Board has limited authority to increase or decrease rates by a maximum of 1% annually – not to exceed 20.25% of creditable compensation. The CalSTRS Board is set to exercise its new rate-setting authority in an action of its June 2021 meeting. The anticipated CalSTRS employer contribution rate for 2021-22 is projected to be **16.92%**.

The California Public Employees' Retirement System Board adopted an employer contribution rate of **22.91%** for 2021-22. That's a 2.21% higher than the current year rate of 20.70%.

The following charts represent the projected employer contribution rates for both systems and the anticipated costs for the District.

| Employer Contribution Rates |         |         |
|-----------------------------|---------|---------|
| Fiscal Year                 | CalPERS | CalSTRS |
| 2020-21                     | 20.70%  | 16.15%  |
| 2021-22                     | 22.91%  | 16.92%  |
| 2022-23                     | 26.10%  | 19.10%  |
| 2023-24                     | 27.10%  | 19.10%  |
| 2024-25                     | 27.70%  | 19.10%  |
| 2025-26                     | 27.80%  |         |
| 2026-27                     | 27.60%  |         |



Effective with the close of the books for 2014-15, the State's contribution to CalSTRS on-behalf of district employees must be recorded in the District's SACS financial records. The entry to recognize the State's on-behalf pension contribution accounts for both the revenue and expenditures of the financial assistance represented by the State's contribution; thus there is no impact to the bottom line. The on-behalf STRS contribution is projected to be \$2.7 million in 2021-22.

## Unemployment Insurance Rates

Overseen by the Employment Development Department (EDD), the Unemployment Insurance (UI) program provides weekly benefits to workers who have lost their jobs through no fault of their own. The federal government oversees state UI programs but the state has significant discretion to set benefit and employer contribution levels.

The School Employees Fund (SEF), administered by the EDD, allows school employers to deposit funds into the pool, and the pool reimburses the State's Unemployment Insurance Fund for the cost of unemployment insurance benefits paid.

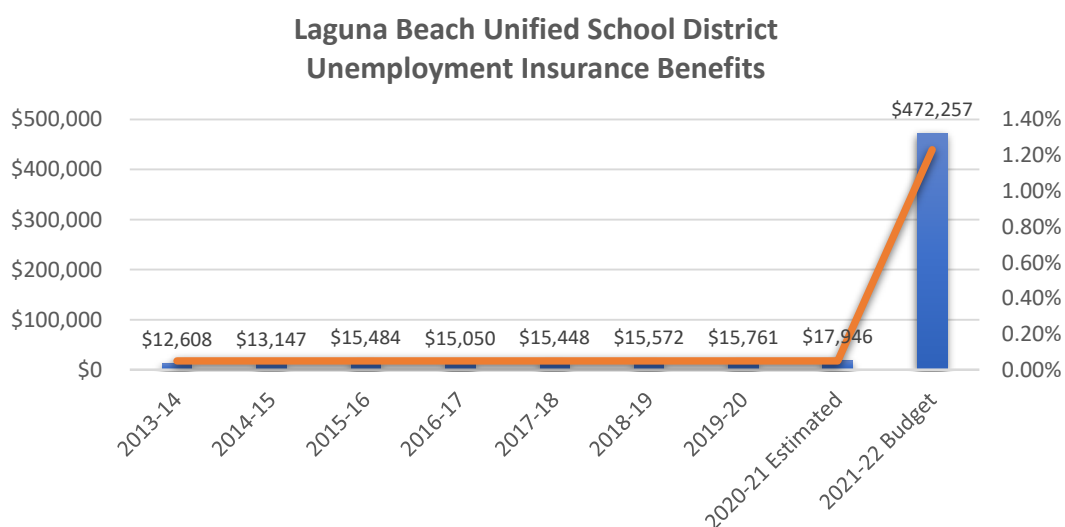
The increase in UI claims during the pandemic has caused the Unemployment Insurance contribution rate for 2021-22 to increase to a **record-high 1.23%** (from 0.05%). As a result of the magnitude and duration of the pandemic, this increase was required in order to generate sufficient revenue to restore the fund reserve before the end of 2021-22.

Overall, the SEF has maintained a stable fund balance which led to districts having a UI rate of 0.05% for since 2013-14. The increased rate for 2021-22 is directly related to the unemployment utilization rates and the increased benefits paid during the pandemic. The EDD believes that the combination of rate increase, federal funding, and recovered overpayments will result in the SEF having sufficient balances at the end of the year. Should this occur sooner, there is a possibility of a mid-year adjustment to the UI rate.

An annual report to the fund highlights that payments into the fund have hovered around \$40 million annually, while payments to beneficiaries skyrocketed to more than \$237 million in 2019-20. For comparison, payments to beneficiaries totaled \$87.8 million in 2018-19, an amount in line with payments since 2015-16.

Absent significant credits from the various federal stimulus, the SEF reserves would be nearly depleted. As of June 30, 2020, the SEF reserves were \$211.5 million, down from \$466.5 million in 2015-16.

The impact from this rapid change in rates is reflected in the following graph for the school district.



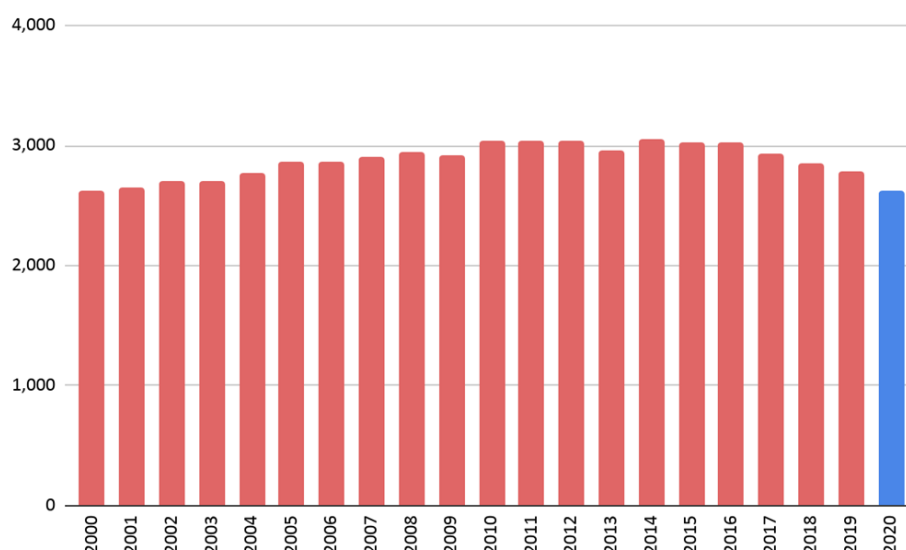
## FACILITIES PLAN SUMMARY

The Laguna Beach Unified School District currently owns and maintains roughly 312,400 square feet of building space, which is comprised of four schools, district offices, and a warehouse facility. In January of 2015, facilities staff developed a **10-year facilities plan** that identified maintenance projects, capital improvement projects, as well as major repair and replacement projects. The scope and timing of the projects was based on 3 primary sources of feedback:

- Facility Condition Assessment (2014)
- Online Community Survey
- Principal Feedback (Ongoing)

### Demographic Data

Looking back at historical enrollment, going as far back as the late 1960's, the district has experienced a steady rise and fall in terms of total enrollment. In the late 1960's through the early 80's the district had similar total enrollments as today. From 1982 through 1992 the enrollment fell steadily to roughly 2,000 students and then from 1992 through 2010 the enrollment grew a stable pace to about 3,000. The enrollment has remained stable and has slightly declined to roughly 2,624 total students.



Projecting enrollment requires a complex mix of historical data, analysis and projection of existing trends, as well as making specific assumptions about the future. In general, the further out the projections go (in terms of years), the less reliable they tend to be. Therefore, it is recommended that projections be updated annually to better assess ongoing demographic changes. For a district like LBUSD, where all existing schools are landlocked, it will be of particular importance to maintain enrollment projections so that capacity needs can be addressed before it becomes an issue. A school's capacity is derived from multiple differentiating factors and is as much effected by the number and type of programs being offered as it is by the total number of students in attendance

## ENROLLMENT PROJECTIONS

The following are current enrollment projections, by school and grade level. Total enrollment for 2021-22 is projected to be 2,661, an increase of 1.4 percent from 2020-21. The current year is 2020 and the first year of the projection is 2021 and it is highlighted in grey.

### ELEMENTARY SCHOOLS

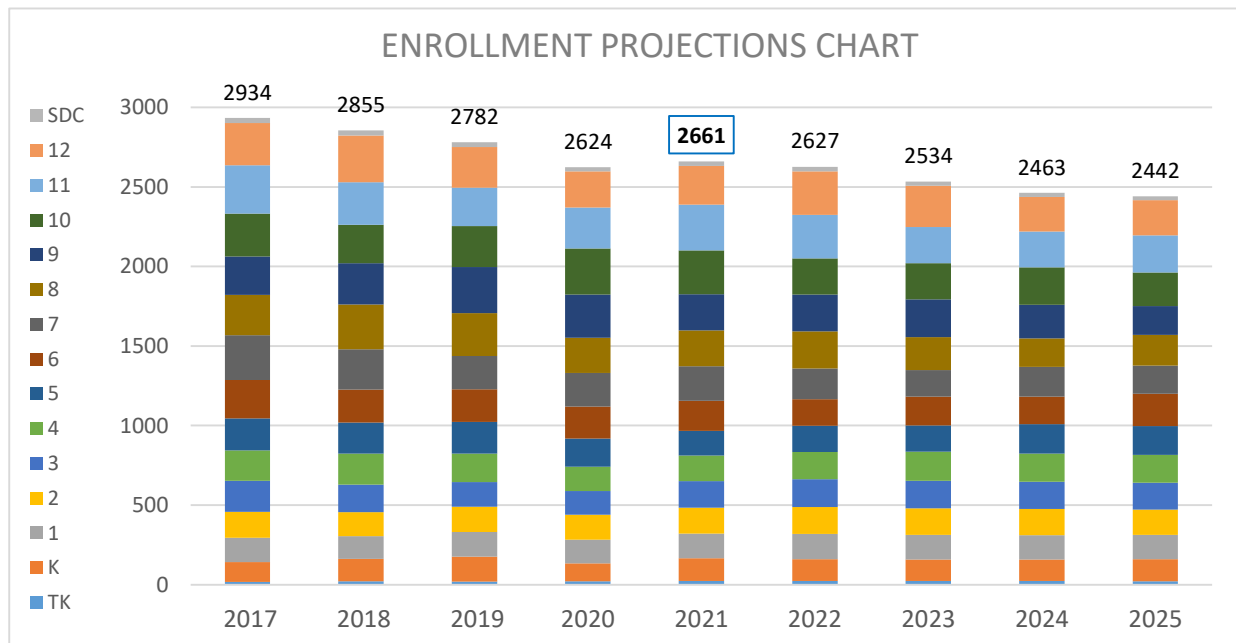
| Grade      | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|------------|------|------|------|------|------|------|------|------|------|
| TK         | 17   | 21   | 20   | 22   | 24   | 23   | 23   | 23   | 22   |
| K          | 52   | 67   | 76   | 53   | 70   | 63   | 61   | 62   | 65   |
| 1          | 67   | 60   | 68   | 67   | 72   | 72   | 70   | 69   | 70   |
| 2          | 73   | 61   | 67   | 73   | 74   | 77   | 76   | 75   | 73   |
| 3          | 80   | 77   | 64   | 63   | 78   | 79   | 79   | 78   | 78   |
| 4          | 81   | 78   | 74   | 64   | 65   | 76   | 76   | 80   | 81   |
| 5          | 89   | 84   | 82   | 75   | 64   | 67   | 77   | 78   | 82   |
| Subtotals: | 459  | 448  | 451  | 417  | 447  | 457  | 462  | 465  | 471  |
| SDC:       | 13   | 14   | 11   | 5    | 6    | 6    | 6    | 6    | 6    |
| Totals:    | 472  | 462  | 462  | 422  | 453  | 463  | 468  | 471  | 477  |

| Grade      | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|------------|------|------|------|------|------|------|------|------|------|
| K          | 72   | 75   | 81   | 59   | 72   | 74   | 74   | 74   | 73   |
| 1          | 86   | 82   | 86   | 81   | 82   | 86   | 84   | 83   | 83   |
| 2          | 90   | 90   | 91   | 84   | 90   | 92   | 91   | 89   | 86   |
| 3          | 115  | 96   | 91   | 87   | 89   | 96   | 94   | 93   | 90   |
| 4          | 112  | 117  | 105  | 88   | 96   | 95   | 107  | 97   | 95   |
| 5          | 112  | 111  | 119  | 103  | 91   | 98   | 89   | 108  | 98   |
| Subtotals: | 587  | 571  | 573  | 502  | 520  | 541  | 539  | 544  | 525  |
| SDC:       | 8    | 7    | 6    | 8    | 9    | 9    | 9    | 9    | 8    |
| Totals:    | 595  | 578  | 579  | 510  | 529  | 550  | 548  | 553  | 533  |

### SECONDARY SCHOOLS

| Grade      | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|------------|------|------|------|------|------|------|------|------|------|
| 6          | 240  | 207  | 205  | 200  | 188  | 168  | 180  | 173  | 205  |
| 7          | 283  | 254  | 208  | 212  | 218  | 194  | 168  | 187  | 176  |
| 8          | 252  | 282  | 271  | 221  | 226  | 233  | 208  | 180  | 193  |
| Subtotals: | 775  | 743  | 684  | 633  | 632  | 595  | 556  | 540  | 574  |
| SDC:       | 6    | 5    | 7    | 7    | 7    | 7    | 6    | 6    | 6    |
| Totals:    | 781  | 748  | 691  | 640  | 639  | 602  | 562  | 546  | 580  |

| Grade      | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 |
|------------|------|------|------|------|------|------|------|------|------|
| 9          | 242  | 258  | 288  | 272  | 227  | 230  | 236  | 211  | 182  |
| 10         | 269  | 242  | 259  | 290  | 275  | 229  | 228  | 235  | 211  |
| 11         | 305  | 267  | 240  | 256  | 287  | 272  | 227  | 225  | 233  |
| 12         | 265  | 294  | 256  | 228  | 245  | 275  | 260  | 217  | 221  |
| Subtotals: | 1081 | 1061 | 1043 | 1046 | 1034 | 1006 | 951  | 888  | 847  |
| SDC:       | 5    | 6    | 7    | 6    | 6    | 6    | 5    | 5    | 5    |
| Totals:    | 1086 | 1067 | 1050 | 1052 | 1040 | 1012 | 956  | 893  | 852  |



## OVERVIEW OF MAJOR PROJECTS

The vast majority of projects identified in the facilities master plan are related to general maintenance and system replacement. Roofing and HVAC replacements remain a high priority.



There are a number of projects at each site that are also large in nature and represent an opportunity to greatly enhance the operational efficiency and maximize learning environments that are included in the facilities master plan.

The field modernization project at Thurston Middle School is scheduled to start construction in June 2021 and to be completed by December 2021. The scope of the project includes the conversion of the natural grass field to a multi-sport synthetic turf field. The improved synthetic turf field space will increase safety, playability, and will lower the site's landscape irrigation water consumption.

The Main Quad Modernization and Administration Office Renovation projects at the high school are scheduled for 2023-24.

A significant addition to the plan is the start of the planning phase of work in 2022 for a future Early Childhood Learning Center (ECLC). Funding for the ECLC facilities are contingent on the receipt of state funds for the Thurston Middle School Classroom modernization project.

## RECENTLY COMPLETED PROJECTS

The District recently completed the modernization of existing classroom space at Thurston Middle School into two new 21st century learning environments.



## MULTI-YEAR PROJECTIONS

Multi-year projections (MYPs) are required by AB 1200 and AB 2756. MYPs are projections, not forecasts. Consequently, projections are expected to change as various factors change.

Projections are the mathematical result of today's decisions based on a given set of assumptions. Many school districts use an MYP as a focal point for their strategic planning.

A well-constructed budget not only assists in the planning and decision making, but also establishes a professional brand for the district that provides significant value over time.

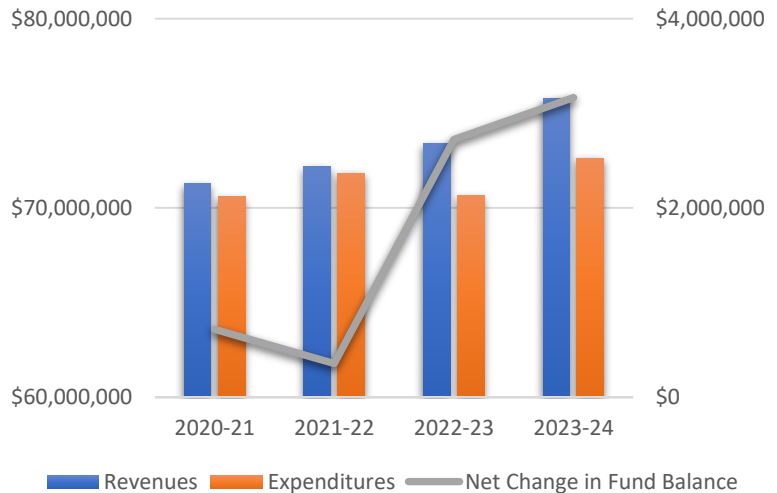
The following MYP reflects that the district is able to maintain the required reserves, meet its financial obligations and demonstrates that the district will continue to operate in the same manner with the planned expenditures in place.

These multi-year projections include the costs of negotiated labor settlements, fluctuations in the consumer price index, step-and-column adjustments, statutory benefit increases and other ongoing expenditures such as encroachment from special education and pupil transportation.

As the state budget continues to be revised, the district will continue to prepare updated projections.

| GENERAL FUND                             |                   |                   |                   |                   |
|--|-------------------|-------------------|-------------------|-------------------|
|  | 2020-21           | 2021-22           | 2022-23           | 2023-24           |
|  | Estimated         | Budget            | Projection        | Projection        |
| <b>Revenues by Source</b>                |                   |                   |                   |                   |
| Property Taxes/LCFF/EPA                  | 61,108,100        | 63,159,875        | 65,127,125        | 67,375,483        |
| Federal Revenue                          | 2,836,595         | 879,116           | 1,146,940         | 1,146,940         |
| State Revenue                            | 4,833,843         | 5,486,268         | 4,279,564         | 4,424,490         |
| Local Revenue                            | 2,515,335         | 2,655,049         | 2,828,079         | 2,847,120         |
| <b>Total Revenues by Source</b>          | <b>71,293,873</b> | <b>72,180,308</b> | <b>73,381,708</b> | <b>75,794,033</b> |
| <b>Expenditures by Object Code</b>       |                   |                   |                   |                   |
| Certificated Salaries                    | 26,088,589        | 26,315,911        | 26,589,490        | 27,543,266        |
| Classified Salaries                      | 9,179,532         | 9,719,337         | 9,799,205         | 9,895,868         |
| Employee Benefits                        | 15,082,605        | 16,294,223        | 16,872,134        | 17,553,107        |
| Books and Supplies                       | 3,036,748         | 2,363,282         | 2,319,730         | 1,867,345         |
| Contracted Services                      | 11,655,604        | 11,753,904        | 10,844,275        | 10,943,140        |
| Capital Outlay                           | 2,645,121         | 1,879,107         | 1,358,358         | 1,447,928         |
| Other Outgo                              | 337,767           | 448,844           | 451,016           | 453,919           |
| Transfers Out                            | 2,550,000         | 3,050,000         | 2,425,000         | 2,925,000         |
| <b>Total Expenditures by Object Code</b> | <b>70,575,966</b> | <b>71,824,608</b> | <b>70,659,208</b> | <b>72,629,573</b> |
| <b>Surplus (Deficit):</b>                | <b>717,907</b>    | <b>355,700</b>    | <b>2,722,500</b>  | <b>3,164,460</b>  |

### MULTI-YEAR PROJECTIONS GENERAL FUND





## OTHER FUNDS

Certain funds are required when local educational agencies conduct certain activities that meet the criteria for using those funds. They are established to carry on specific activities or to attain certain objectives in accordance with special regulations, restrictions, or limitations.

The California Department of Education (CDE) has authorized five broad categories of funds which each offers various detailed funds within them. The broad categories of funds are as follows:

- General Fund—is the chief operating fund of all school districts. It is used to account for the ordinary operations of the district.
- Special Revenue Funds—used to account for specific revenue sources that are legally restricted to expenditures for specific purposes.
- Capital Project Funds—used to account for the acquisition and/or construction of capital facilities by the District.
- Proprietary Funds—include Enterprise Funds and Internal Service Funds.
- Fiduciary Funds—used to account for assets held in a trustee or agent capacity for others that cannot be used to support the District's own programs.

In addition to the General Fund, the Laguna Beach Unified School District operates several other funds; Adult Education Fund, Cafeteria Fund, Capital Facility Funds and Special Reserve Funds. Each of these programs are accounted for as an independent entity and separate from other programs and funds. **A brief description of the 2021-22 activities and budget for each of the other funds are on the succeeding pages.**

|    |  |
|----|--|
| 01 | • General Fund                                       |
| 11 | • Adult Education                                    |
| 13 | • Cafeteria  |
| 17 | • Special Reserve Fund for Other Than Capital Outlay |
| 25 | • Capital Facilities (Developer Fees)                |
| 40 | • Special Reserve for Capital Outlay Projects        |

## ADULT EDUCATION (FUND 11)

### Fund Description

The Adult Education Fund is a separate fund used to account for state appropriations and to finance specific programs for the education of adults. Funds can be expended on salaries, benefits, supplies, books, services, and equipment related to adult education programs.

### Program Description

The Adult Education programs are designed to meet the needs of individuals and the community by providing adults with the skills and knowledge needed to become successful, productive citizens. The programs should represent the community in which they are offered provide the best resources available for our students, be accessible to all adults, be flexible in order to meet changing needs, and be accountable to our students and the community.

### Funding

Adult education providers have formed several regional consortia with boundaries that coincide with community college district service areas. Formal membership in consortia is limited to school and community college districts, county offices of education (COEs), and joint powers agencies (JPAs). Each formal member is represented by a designee of its governing board. With input from other adult education and workforce service providers (such as local libraries, community organizations, and workforce investment boards), the consortia have developed regional plans to coordinate and deliver adult education in their regions.

|  | 2019-20<br>Actuals | 2020-21<br>Estimated | 2021-22<br>Budget | 2022-23<br>Projection | 2023-24<br>Projection |
|--|--------------------|----------------------|-------------------|-----------------------|-----------------------|
| <b>BEGINNING BALANCE</b>               | 67,200             | 85,896               | -                 | -                     | -                     |
| <b>REVENUE</b>                         |                    |                      |                   |                       |                       |
| Adult Ed Block Grant                   | 98,811             | 98,807               | 98,807            | 98,807                | 98,807                |
| Interest Earnings                      | 1,227              | 640                  | 1,100             | 1,220                 | 1,345                 |
| <b>TOTAL REVENUE</b>                   | <b>100,038</b>     | <b>99,447</b>        | <b>99,907</b>     | <b>100,027</b>        | <b>100,152</b>        |
| <b>EXPENDITURES</b>                    |                    |                      |                   |                       |                       |
| Certificated Salaries                  | 9,135              | 45,000               | 20,248            | 20,040                | 20,050                |
| Classified Salaries                    | -                  | -                    | -                 | -                     | -                     |
| Employee Benefits                      | 1,805              | 8,543                | 4,237             | 4,443                 | 4,465                 |
| <b>Total Personnel Expenses</b>        | <b>10,940</b>      | <b>53,543</b>        | <b>24,485</b>     | <b>24,483</b>         | <b>24,515</b>         |
| Books and Supplies                     | 107                | 30,000               | -                 | -                     | -                     |
| Contr Serv & Operating Expenses        | 70,295             | 95,117               | 70,000            | 70,000                | 70,000                |
| Sites, Buildings, Equipment            | -                  | -                    | -                 | -                     | -                     |
| Indirect Costs                         | -                  | 6,683                | 5,422             | 5,544                 | 5,637                 |
| <b>Total Non-Personnel Items</b>       | <b>70,402</b>      | <b>131,800</b>       | <b>75,422</b>     | <b>75,544</b>         | <b>75,637</b>         |
| <b>TOTAL EXPENDITURES</b>              | <b>81,342</b>      | <b>185,343</b>       | <b>99,907</b>     | <b>100,027</b>        | <b>100,152</b>        |
| <b>NET INCREASE/(DECREASE) IN FUND</b> | <b>18,696</b>      | <b>(85,896)</b>      | <b>-</b>          | <b>-</b>              | <b>-</b>              |
| <b>TOTAL ENDING FUND BALANCE</b>       | <b>85,896</b>      | <b>-</b>             | <b>-</b>          | <b>-</b>              | <b>-</b>              |

## CAFETERIA (FUND 13)

### Fund Description

The Cafeteria Fund accumulates financial transactions associated to the District's Nutrition Service operation. The Cafeteria Fund reflects all revenue and expenditure transactions attributable to the Nutrition Service operation including breakfast, snack and lunch programs in the District's schools, catering services for District meetings and other activities, and vending machine operations.

### Program Description

The purpose of the nutrition services program is to provide nutritious attractive meals to the students. The District participates in the National School Lunch program and the School Breakfast program. The District serves approximately 585 lunches and 325 breakfasts to the students from kindergarten through twelfth grade on a daily basis.

### Funding

Nutrition services generates revenue from the sale of food in the District's schools, and reimbursement through the National School Breakfast and Lunch Programs for qualified meals. Additional revenue is provided by state nutrition funds and miscellaneous local revenues such as sales to adults, catering, vending operations and interest earnings.

The U.S. Department of Agriculture (USDA) continues to offer COVID-19 waivers to ensure students can continue to safely receive free school meals through the 2021-22 school year. The waivers allow schools to continue receiving the higher per-meal -reimbursement rate.

|  | 2019-20<br>Actuals | 2020-21<br>Estimated | 2021-22<br>Budget | 2022-23<br>Projection | 2023-24<br>Projection |
|--|--------------------|----------------------|-------------------|-----------------------|-----------------------|
| <b>BEGINNING BALANCE</b>               | 30,641             | 74,955               | 32,257            | 47,962                | 50,444                |
| <b>REVENUE</b>                         |                    |                      |                   |                       |                       |
| Child Nutrition Federal Revenue        | 125,601            | 191,555              | 281,200           | 156,000               | 159,306               |
| Child Nutrition State Revenue          | 6,686              | 13,025               | 19,590            | 8,200                 | 8,374                 |
| Food Service Sales and Local Revenue   | 377,738            | 3,720                | 5,050             | 500,900               | 524,900               |
| Transfers In                           | 425,000            | 450,000              | 450,000           | 325,000               | 325,000               |
| <b>TOTAL REVENUE</b>                   | <b>935,024</b>     | <b>658,300</b>       | <b>755,840</b>    | <b>990,100</b>        | <b>1,017,580</b>      |
| <b>EXPENDITURES</b>                    |                    |                      |                   |                       |                       |
| Classified Salaries                    | 480,664            | 478,673              | 472,444           | 477,354               | 482,509               |
| Employee Benefits                      | 117,553            | 120,541              | 139,300           | 148,541               | 154,071               |
| <b>Total Personnel Expenses</b>        | <b>598,217</b>     | <b>599,214</b>       | <b>611,744</b>    | <b>625,895</b>        | <b>636,580</b>        |
| Food and Supplies                      | 266,379            | 85,645               | 105,040           | 337,942               | 342,154               |
| Contr Serv & Operating Expenses        | 26,114             | 16,139               | 23,351            | 23,781                | 24,236                |
| Sites, Buildings, Equipment            | -                  | -                    | -                 | -                     | -                     |
| <b>Total Non-Personnel Items</b>       | <b>292,494</b>     | <b>101,784</b>       | <b>128,391</b>    | <b>361,723</b>        | <b>366,390</b>        |
| <b>TOTAL EXPENDITURES</b>              | <b>890,710</b>     | <b>700,998</b>       | <b>740,135</b>    | <b>987,618</b>        | <b>1,002,970</b>      |
| <b>NET INCREASE/(DECREASE) IN FUND</b> | <b>44,314</b>      | <b>(42,698)</b>      | <b>15,705</b>     | <b>2,482</b>          | <b>14,610</b>         |
| <b>TOTAL ENDING FUND BALANCE</b>       | <b>74,955</b>      | <b>32,257</b>        | <b>47,962</b>     | <b>50,444</b>         | <b>65,054</b>         |

## SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS (FUND 17)

### Fund Description

The Special Reserve Fund for Other Than Capital Outlay Projects exists primarily to provide for the accumulation of General Fund money for general operating purposes (Education Code Section 42842). Amounts from this special reserve fund must first be transferred into the General Fund before expenditures can be made.

Funds reserved for the Community Funded differential will be deposited into this fund.

The Special Reserve Fund for Other Than Capital Outlay Projects budget is as follows:

|   | 2019-20<br>Actuals | 2020-21<br>Estimated | 2021-22<br>Budget | 2022-23<br>Projection | 2023-24<br>Projection |
|---|--------------------|----------------------|-------------------|-----------------------|-----------------------|
| <b>BEGINNING BALANCE</b>                  | 17,385,439         | 18,689,198           | 18,826,408        | 19,583,233            | 19,864,533            |
| <b><u>REVENUE &amp; OTHER SOURCES</u></b> |                    |                      |                   |                       |                       |
| Interest Earnings                         | 303,759            | 137,210              | 256,825           | 281,300               | 319,300               |
| Transfers In                              | 1,000,000          |                      | 500,000           | -                     | 500,000               |
| <b>TOTAL REVENUE</b>                      | <b>1,303,759</b>   | <b>137,210</b>       | <b>756,825</b>    | <b>281,300</b>        | <b>819,300</b>        |
| <b><u>EXPENDITURES</u></b>                |                    |                      |                   |                       |                       |
| Contr Serv & Operating Expenses           | -                  | -                    | -                 | -                     | -                     |
| Sites, Buildings, Equipment               | -                  | -                    | -                 | -                     | -                     |
| <b>TOTAL EXPENDITURES</b>                 | <b>-</b>           | <b>-</b>             | <b>-</b>          | <b>-</b>              | <b>-</b>              |
| <b>NET INCREASE/(DECREASE) IN FUND</b>    | <b>1,303,759</b>   | <b>137,210</b>       | <b>756,825</b>    | <b>281,300</b>        | <b>819,300</b>        |
| <b>TOTAL ENDING FUND BALANCE</b>          | <b>18,689,198</b>  | <b>18,826,408</b>    | <b>19,583,233</b> | <b>19,864,533</b>     | <b>20,683,833</b>     |

## CAPITAL FACILITIES (FUND 25)

### Fund Description

The Capital Facilities Fund exists to account for monies received as mitigation fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (GC 65970-65981) or private agreements between a school district and the developer. Expenditures from this fund are to be used for the purpose of funding the construction or reconstruction of school facilities (Education Code 17620).

### Current and Projected Funding

The developer fee rates are \$2.05 per square foot of qualifying residential construction. No large scale developments are included in the 2021-22 revenue projection. Interest earnings are based on the average fund balance and interest yield projections for the coming twelve months.

The Capital Facilities Fund budget is as follows:

|  | 2019-20<br>Actuals | 2020-21<br>Estimated | 2021-22<br>Budget | 2022-23<br>Projection | 2023-24<br>Projection |
|--|--------------------|----------------------|-------------------|-----------------------|-----------------------|
| <b>BEGINNING BALANCE</b>               | 143,812            | 125,085              | 10,000            | 5,265                 | 179,210               |
| <b>REVENUE</b>                         |                    |                      |                   |                       |                       |
| Interest Earnings                      | 2,678              | 965                  | 865               | 1,580                 | 3,490                 |
| Fees Mitigation/Developer              | 118,571            | 141,065              | 164,157           | 172,365               | 179,260               |
| <b>TOTAL REVENUE</b>                   | <b>121,250</b>     | <b>142,030</b>       | <b>165,022</b>    | <b>173,945</b>        | <b>182,750</b>        |
| <b>EXPENDITURES</b>                    |                    |                      |                   |                       |                       |
| Books and Supplies                     | -                  | -                    | -                 | -                     | -                     |
| Contr Serv & Operating Expenses        | 13,598             | 18,803               | 16,915            | -                     | -                     |
| Sites, Buildings, Equipment            | 126,378            | 238,312              | 152,842           | -                     | -                     |
| <b>TOTAL EXPENDITURES</b>              | <b>139,976</b>     | <b>257,115</b>       | <b>169,757</b>    | <b>-</b>              | <b>-</b>              |
| <b>NET INCREASE/(DECREASE) IN FUND</b> | <b>(18,727)</b>    | <b>(115,085)</b>     | <b>(4,735)</b>    | <b>173,945</b>        | <b>182,750</b>        |
| <b>TOTAL ENDING FUND BALANCE</b>       | <b>125,085</b>     | <b>10,000</b>        | <b>5,265</b>      | <b>179,210</b>        | <b>361,960</b>        |

## SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS (FUND 40)

### Fund Description

The Special Reserve Fund exists to account for monies designated for special capital outlay purposes. These funds may be accumulated from the General Fund (EC 42840) or through other authorized transfers of revenue such as: 1) proceeds from the sale or lease with option to purchase real property (EC 39363), 2) rentals and leases of real property specifically authorized for deposit into the fund by the Board of Education (EC 41003), and 3) excess amounts sufficient to pay all unpaid bond obligations (EC 15235).

General fund monies reserved for the facility repair and replacement program (FRRP) will be transferred into this fund.

Sub-fund 4041 exists to account for the Vista Aliso property reserve. The District holds a re-purchase agreement on the property.

Sub-fund 4042 exists to account for funds set aside for the purpose of developing a 10-Year Capital Improvement Plan (CIP) that aligns with a facility condition assessment and goes above and beyond prior commitments.

#### SUBFUND (4040) - FACILITIES REPAIR & REPLACEMENT PROGRAM (FRRP)

|  | 2019-20<br>Actuals | 2020-21<br>Estimated | 2021-22<br>Budget | 2022-23<br>Projection | 2023-24<br>Projection |
|--|--------------------|----------------------|-------------------|-----------------------|-----------------------|
| <b>BEGINNING BALANCE</b>               | 1,074,240          | 295,289              | 924,569           | 1,701,479             | 2,065,624             |
| <b>REVENUE</b>                         |                    |                      |                   |                       |                       |
| Interest Earnings                      | 20,066             | 30,385               | 51,910            | 73,345                | 93,935                |
| Transfers In from General Fund         | 900,000            | 900,000              | 900,000           | 900,000               | 900,000               |
| <b>TOTAL REVENUE</b>                   | <b>920,066</b>     | <b>930,385</b>       | <b>951,910</b>    | <b>973,345</b>        | <b>993,935</b>        |
| <b>EXPENDITURES</b>                    |                    |                      |                   |                       |                       |
| Capital Outlay Projects                | 1,699,016          | 301,105              | 175,000           | 609,200               | -                     |
| <b>TOTAL EXPENDITURES</b>              | <b>1,699,016</b>   | <b>301,105</b>       | <b>175,000</b>    | <b>609,200</b>        | <b>-</b>              |
| <b>NET INCREASE/(DECREASE) IN FUND</b> | <b>(778,950)</b>   | <b>629,280</b>       | <b>776,910</b>    | <b>364,145</b>        | <b>993,935</b>        |
| <b>TOTAL ENDING FUND BALANCE</b>       | <b>295,289</b>     | <b>924,569</b>       | <b>1,701,479</b>  | <b>2,065,624</b>      | <b>3,059,559</b>      |

#### SUBFUND (4041) - ALISO PROPERTY RESERVE

|  | 2019-20<br>Actuals | 2020-21<br>Estimated | 2021-22<br>Budget | 2022-23<br>Projection | 2023-24<br>Projection |
|--|--------------------|----------------------|-------------------|-----------------------|-----------------------|
| <b>BEGINNING BALANCE</b>               | 5,270,572          | 5,370,381            | 5,413,921         | 5,494,451             | 5,560,691             |
| <b>REVENUE</b>                         |                    |                      |                   |                       |                       |
| Interest Earnings                      | 99,809             | 43,540               | 80,530            | 66,240                | 67,630                |
| Transfers In from General Fund         | -                  | -                    | -                 | -                     | -                     |
| <b>TOTAL REVENUE</b>                   | <b>99,809</b>      | <b>43,540</b>        | <b>80,530</b>     | <b>66,240</b>         | <b>67,630</b>         |
| <b>EXPENDITURES</b>                    |                    |                      |                   |                       |                       |
| Capital Outlay Projects                | -                  | -                    | -                 | -                     | -                     |
| <b>TOTAL EXPENDITURES</b>              | <b>-</b>           | <b>-</b>             | <b>-</b>          | <b>-</b>              | <b>-</b>              |
| <b>NET INCREASE/(DECREASE) IN FUND</b> | <b>99,809</b>      | <b>43,540</b>        | <b>80,530</b>     | <b>66,240</b>         | <b>67,630</b>         |
| <b>TOTAL ENDING FUND BALANCE</b>       | <b>5,370,381</b>   | <b>5,413,921</b>     | <b>5,494,451</b>  | <b>5,560,691</b>      | <b>5,628,321</b>      |

#### SUBFUND (4042) - CAPITAL IMPROVEMENT PLAN (CIP)

|  | 2019-20<br>Actuals | 2020-21<br>Estimated | 2021-22<br>Budget | 2022-23<br>Projection | 2023-24<br>Projection |
|--|--------------------|----------------------|-------------------|-----------------------|-----------------------|
| <b>BEGINNING BALANCE</b>               | 2,201,127          | 2,936,481            | 29,920            | 17,845                | 1,243,325             |
| <b>REVENUE</b>                         |                    |                      |                   |                       |                       |
| Interest Earnings                      | 47,482             | 19,165               | 4,025             | 25,480                | 17,435                |
| Transfers In from General Fund         | 1,200,000          | 1,200,000            | 1,200,000         | 1,200,000             | 1,200,000             |
| <b>TOTAL REVENUE</b>                   | <b>1,247,482</b>   | <b>1,219,165</b>     | <b>1,204,025</b>  | <b>1,225,480</b>      | <b>1,217,435</b>      |
| <b>EXPENDITURES</b>                    |                    |                      |                   |                       |                       |
| Capital Outlay Projects                | 512,128            | 4,125,726            | 1,216,100         | -                     | 1,800,000             |
| <b>TOTAL EXPENDITURES</b>              | <b>512,128</b>     | <b>4,125,726</b>     | <b>1,216,100</b>  | <b>-</b>              | <b>1,800,000</b>      |
| <b>NET INCREASE/(DECREASE) IN FUND</b> | <b>735,354</b>     | <b>(2,906,561)</b>   | <b>(12,075)</b>   | <b>1,225,480</b>      | <b>(582,565)</b>      |
| <b>TOTAL ENDING FUND BALANCE</b>       | <b>2,936,481</b>   | <b>29,920</b>        | <b>17,845</b>     | <b>1,243,325</b>      | <b>660,760</b>        |



## ALL FUNDS SUMMARY

|                                | General     | Adult<br>Education | Cafeteria | Special<br>Reserve<br>Non-Capital | Building<br>Developer<br>Fees | Repair /<br>Replacement<br>(FRRP) | Aliso<br>Property<br>Reserve | Capital<br>Improvement<br>(CIP) | All<br>Funds |
|--------------------------------|-------------|--------------------|-----------|-----------------------------------|-------------------------------|-----------------------------------|------------------------------|---------------------------------|--------------|
|                                | 01          | 11                 | 13        | 17                                | 25                            | 40 Special Reserves-Facilities    |                              |                                 |              |
|                                | 0101        | 1111               | 1313      | 1717                              | 2525                          | 4040                              | 4041                         | 4042                            |              |
| <b>Revenue</b>                 |             |                    |           |                                   |                               |                                   |                              |                                 |              |
| Property Taxes/LCFF/EPA        | 63,159,875  | -                  | -         | -                                 | -                             | -                                 | -                            | -                               | 63,159,875   |
| Federal Revenue                | 879,116     | -                  | 281,200   | -                                 | -                             | -                                 | -                            | -                               | 1,160,316    |
| State Revenue                  | 5,486,268   | 98,807             | 19,590    | -                                 | -                             | -                                 | -                            | -                               | 5,604,665    |
| Local Revenue                  | 2,655,049   | 1,100              | 5,050     | 256,825                           | 165,022                       | 51,910                            | 80,530                       | 4,025                           | 3,219,511    |
| Total Revenue                  | 72,180,308  | 99,907             | 305,840   | 256,825                           | 165,022                       | 51,910                            | 80,530                       | 4,025                           | 73,144,367   |
| <b>Expenditures</b>            |             |                    |           |                                   |                               |                                   |                              |                                 |              |
| Certificated Salaries          | 26,315,911  | 20,248             | -         | -                                 | -                             | -                                 | -                            | -                               | 26,336,159   |
| Classified Salaries            | 9,719,337   | -                  | 472,444   | -                                 | -                             | -                                 | -                            | -                               | 10,191,781   |
| Employee Benefits              | 16,294,223  | 4,237              | 139,300   | -                                 | -                             | -                                 | -                            | -                               | 16,437,760   |
| Books and Supplies             | 2,363,282   | -                  | 105,040   | -                                 | -                             | -                                 | -                            | -                               | 2,468,322    |
| Contracted Services            | 11,753,904  | 70,000             | 23,351    | -                                 | 16,915                        | -                                 | -                            | -                               | 11,864,170   |
| Capital Outlay                 | 1,879,107   | -                  | -         | -                                 | 152,842                       | 175,000                           | -                            | 1,216,100                       | 3,423,049    |
| Other Outgo                    | 448,844     | 5,422              | -         | -                                 | -                             | -                                 | -                            | -                               | 454,266      |
| Total Expenditures             | 68,774,608  | 99,907             | 740,135   | -                                 | 169,757                       | 175,000                           | -                            | 1,216,100                       | 71,175,507   |
| Revenue less Expenditures      | 3,405,700   | -                  | (434,295) | 256,825                           | (4,735)                       | (123,090)                         | 80,530                       | (1,212,075)                     | 1,968,860    |
| <b>Other Financing Sources</b> |             |                    |           |                                   |                               |                                   |                              |                                 |              |
| Interfund Transfers IN         | -           | -                  | 450,000   | 500,000                           | -                             | 900,000                           | -                            | 1,200,000                       | 3,050,000    |
| Interfund Transfers OUT        | (3,050,000) | -                  | -         | -                                 | -                             | -                                 | -                            | -                               | (3,050,000)  |
| Total Net Transfers            | (3,050,000) | -                  | 450,000   | 500,000                           | -                             | 900,000                           | -                            | 1,200,000                       | -            |
| Net Change in Fund Balance     | 355,700     | -                  | 15,705    | 756,825                           | (4,735)                       | 776,910                           | 80,530                       | (12,075)                        | 1,968,860    |
| Beginning Fund Balance         | 14,480,692  | -                  | 18,765    | 18,826,408                        | 10,000                        | 924,569                           | 5,413,921                    | 29,920                          | 39,704,275   |
| Ending Fund Balance            | 14,836,392  | -                  | 34,470    | 19,583,233                        | 5,265                         | 1,701,479                         | 5,494,451                    | 17,845                          | 41,673,135   |
| <b>Reserves</b>                |             |                    |           |                                   |                               |                                   |                              |                                 |              |
| Nonspendable                   | 50,000      | -                  | 13,492    | -                                 | -                             | -                                 | -                            | -                               | 63,492       |
| Restricted                     | 2,900,000   | -                  | 20,978    | -                                 | 5,265                         | -                                 | -                            | -                               | 2,926,243    |
| Committed                      | -           | -                  | -         | 19,583,233                        | -                             | 1,701,479                         | 5,494,451                    | 17,845                          | 26,797,008   |
| Assigned                       | 8,286,392   | -                  | -         | -                                 | -                             | -                                 | -                            | -                               | 8,286,392    |
| Unassigned                     | 3,600,000   | -                  | -         | -                                 | -                             | -                                 | -                            | -                               | 3,600,000    |
| Total Reserves                 | 14,836,392  | -                  | 34,470    | 19,583,233                        | 5,265                         | 1,701,479                         | 5,494,451                    | 17,845                          | 41,673,135   |



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# Informational Section

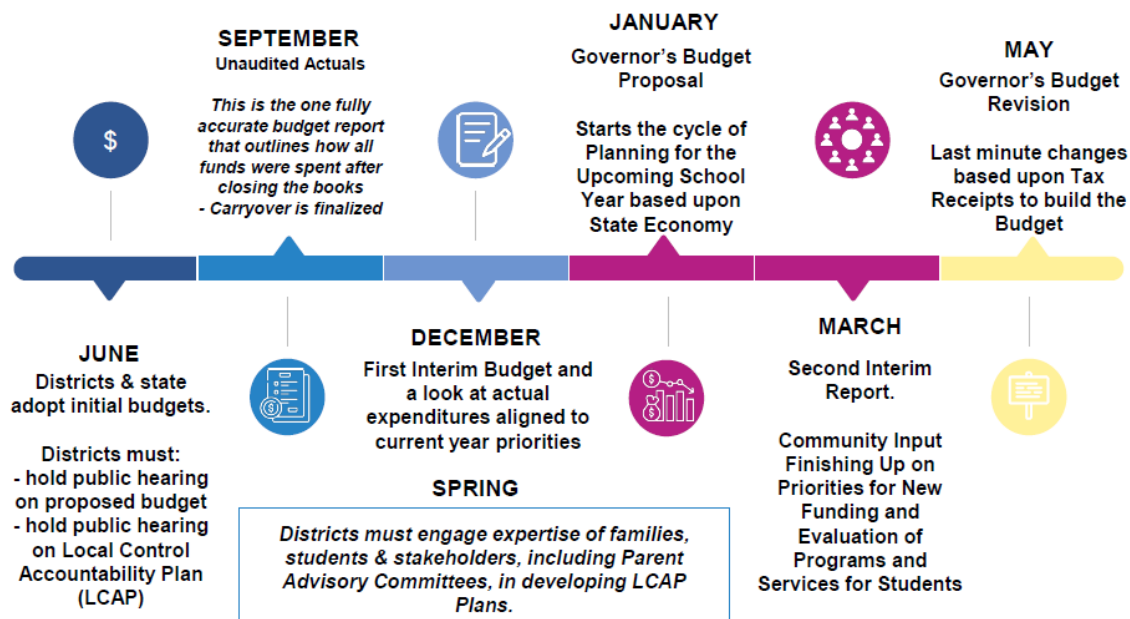


## BUDGET CALENDAR

Each year the Business Services Department adopts a calendar for development of the budget for the subsequent fiscal year. The budget development calendar provides for all actions that must be taken to meet legal deadlines and those actions that need to be taken to prepare the Board for final adoption of the budget.

The budget development process begins in January with the Governor's proposed budget. In March, with the Second Interim Financial Report as a springboard, input is gathered and projections are built. The proposed budget is brought forward to the Board of Education in the first board meeting of June and approved by the Board of Education no later than June 30. Although there are numerous deadlines used in the development of the adopted budget, the following Budget Calendar highlights the main steps.

## BUDGET & PLANNING TIMELINE



## FINANCIAL POLICIES

### ACCOUNTING BY FUND

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. There are six (6) funds maintained by the Fiscal Department, which are described below.

**The General Fund (Fund 01)** is the chief operating fund for Laguna Beach USD. It is used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in this fund. The District's General Fund is divided into two sections: unrestricted funds and restricted funds.

The salaries of our teachers, classroom aides, administrators, custodians, school secretaries and clerks, librarians, counselors, maintenance workers, district administrators and clerical support staff, and other certificated and classified staff are accounted for in the general fund. Textbooks, other books and supplies, utility costs, repair costs, consulting services, and equipment costs are also paid out of the General Fund.

**The Adult Education Fund (Fund 11)** is a separate fund used to account for state appropriations and to finance specific programs for the education of adults. Funds can be expended on salaries, benefits, supplies, books, services, and equipment related to adult education programs (Education Code Section 52616.4).

**The Cafeteria Fund (Fund 13)** is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090-38093). The purpose of the food service program is to provide nutritious meals to the students. The District participates in the National School Lunch Program and the School Breakfast Program. The District serves approximately 500-550 lunches and 200-230 breakfasts to the students from kindergarten through twelfth grade on a daily basis.

**The Special Reserve Fund for Other Than Capital Outlay Projects (Fund 17)** is used primarily to provide for the accumulation of moneys for general operating purposes other than for capital outlay (Education Code Section 42840). On May 11, 2004 the Board of Education approved the target of reserving two-thirds of the community-funded differential (the difference between Revenue Limit funding and Basic Aid funding) to be achieved by June 30, 2009. Funds reserved for the Community-Funded differential are deposited into this fund.

**The Capital Facilities Fund - Developer Fees (Fund 25)** exists to account for monies received as mitigation fees levied on developers, property owners or other agencies as a condition of approving new development or additions to existing real property. The authority for these levies may be local government ordinances (GC 65970-65981) or private agreements between a school district and the developer. Expenditures from this fund are to be used for the purpose of funding the construction or reconstruction of school facilities (Ed Code sections 17620-17626).



**The Special Reserve Fund for Capital Outlay Projects (Fund 40)** exists to account for the accumulation of moneys for capital outlay purposes (Education Code Section 42840). This fund is separated into three sub-funds in accordance to resolutions #01-02, #14-02 and #14-03.

- **Sub-fund 4040** exists to account for the **Facility Repair and Replacement Program (FRRP)**.
- **Sub-fund 4041** exists to account for the **Vista Aliso property reserve**. The District holds a re-purchase agreement on the property.
- **Sub-fund 4042** exists to account for the **Capital Improvement Plan (CIP)** that goes above and beyond prior commitments for repair and replacement needs, but extends to improvements of facilities for program and enrollment growth. A ten-year plan will be developed and revised, at least annually, to prioritize major projects.

## FUND BALANCE POLICY

The District maintains the classification of Fund Balance in accordance with Governmental Accounting Standards Board (GASB) Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions. This policy applies to the District's governmental funds.

1. **Nonspendable Fund Balance** consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.
2. **Restricted Fund Balance** consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.
3. **Committed Fund Balance** consists of funds that are set aside for a specific purpose by the district's highest level of decision making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.
4. **Assigned Fund Balance** consists of funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance.
5. **Unassigned Fund Balance** consists of excess funds that have not been classified in the previous four categories. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

## FINANCIAL RESERVES

The governing board maintains a minimum fund balance policy for the General Fund in order to protect the district against revenue volatility or unpredicted one-time expenditures. The Financial Reserves are composed of the following components within the General Fund and Special Reserve Funds:

1. A State mandated General Fund Reserve for uncertainty which is currently legally required to be maintained at least three percent (3%) of the District's current annual budget and a Reserve for Economic Uncertainty that is an additional two percent (2%) of the total General Fund Reserve for economic uncertainties.
2. Routine Restricted Maintenance Account (RRMA) under the School Facility Grant Program generally requiring deposit of a minimum of 3% of the total general fund expenditures for each fiscal year, including other financing uses for the applicable fiscal year. With the elimination of Deferred Maintenance, the RRMA will increase to incorporate the deferred maintenance projects. Under resolution No. 00-02, the RRMA is committed to maintain a 4% reserve balance in the General Fund.
3. A Facilities Repair and Replacement Plan (FRRP) Reserve, a restricted account based on a twenty-year projection of the cost of facility construction, repair, maintenance and modernization. The reserve is adjusted periodically for cost escalation in the original plan.
4. A Community-Funded Differential Reserve is maintained in perpetuity based on annual recommendations to the Governing Board on the amount of the annual contribution to this reserve necessary to maintain this level of funding. A Community-Funded Differential is the cost of maintaining the District's budget for a period of one year if funded at the Local Control Funding Formula (LCFF). Committed reserves in subfunds under the Special Reserve for Capital Outlay (Fund 40) are also considered in the differential calculation.
5. Aliso Property Reserve for the accelerated option under the Option to Re-purchase Agreement with National Church Residences of Laguna Beach. The agreement extends until 2041, but allows for the payoff of the Housing and Urban Development (HUD) loan and transfer of the grant deed in case of default. The executed grant deed is held in custody trust at U.S. Bank.
6. A Capital Improvement Plan (CIP) Reserve, separate and distinct from the FRRP, provides for the establishment of prioritized projects in a 10-year facilities master plan.
7. A Reserve for Specific Designations is established by the Board annually based on actual anticipated expenditures. The Reserve for Specific Designations is annually reevaluated when financial information regarding actual anticipated expenditures demonstrates that prudent financial management requires an allocation to this Reserve or a reallocation from it.

## FINANCIAL PLANNING FACTORS

The annual budget incorporates economic and financial assumptions that reflect the best information then available. Such assumptions are updated during the budget process, but actual economic and financial conditions may differ materially from those assumed. The annual budget may be modified during the course of the fiscal year to reflect updated economic and financial information. Financial planning factors were gathered from various credible sources along with the common guidance from the Orange Department of Education and School Services of California.

Current law requires a school district to prepare a budget detailing estimated revenues and projected expenditures for the upcoming fiscal year using the state-adopted Criteria and Standards.

Key planning factors that were incorporated into the preparation of this budget include the following:

| LCFF Planning Factors                      |         |         |         |         |         |
|--|---------|---------|---------|---------|---------|
| Factor                                     | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 |
| Department of Finance (DOF) Statutory COLA | 2.31%   | 1.70%   | 2.48%   | 3.11%   | 3.54%   |
| SSC Estimated Planning COLA                | 0.00%   | 5.07%   | 2.48%   | 3.11%   | 3.54%   |

| LCFF Revenue Sources By Object Code  |                     |                      |                     |                     |                     |
|--------------------------------------|---------------------|----------------------|---------------------|---------------------|---------------------|
| Revenue Source                       | 2020-21             | 2021-22              | 2022-23             | 2023-24             | 2024-25             |
| State Aid (Object Code 8011)         | \$548,204           | \$548,204            | \$548,204           | \$548,204           | \$ 548,204          |
| EPA (Object 8012)                    | \$536,726           | \$536,268            | \$510,426           | \$503,944           | \$ 486,222          |
| Property Taxes (Object 8021 to 8089) | \$60,023,170        | \$ 62,075,403        | \$64,068,495        | \$66,323,335        | \$67,649,802        |
| <b>Total LCFF Funding</b>            | <b>\$61,108,100</b> | <b>\$ 63,159,875</b> | <b>\$65,127,125</b> | <b>\$67,375,483</b> | <b>\$68,684,228</b> |

| 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   |
|                                       | Restricted per ADA   | \$49    | \$49    | \$49    | \$49    |
| Mandate Block Grant (District)        | Grades K-8 per ADA   | \$32.18 | \$32.79 | \$33.60 | \$34.64 |
|                                       | Grades 9-12 per ADA  | \$61.94 | \$63.17 | \$64.74 | \$66.75 |
| Interest Rate for Ten-Year Treasuries | 1.30%                | 2.13%   | 2.40%   | 2.30%   | 2.40%   |
| CalSTRS Employer Rate                 | 16.15%               | 16.92%  | 19.10%  | 19.10%  | 19.10%  |
| CalPERS Employer Rate                 | 20.70%               | 22.91%  | 26.10%  | 27.10%  | 27.70%  |
| Medicare                              | 1.45%                | 1.45%   | 1.45%   | 1.45%   | 1.45%   |
| OASDI                                 | 6.20%                | 6.20%   | 6.20%   | 6.20%   | 6.20%   |
| Unemployment Insurance Rate           | 0.05%                | 1.23%   | 0.20%   | 0.20%   | 0.20%   |
| Workers' Compensation Insurance Rate  | 1.326%               | 1.326%  | 1.420%  | 1.520%  | 1.229%  |

| RESERVE FOR ONGOING & MAJOR MAINTENANCE/RESTRICTED MAINTENANCE ACCOUNT (OMMA/RMA) |  |
|---|--|
| 3%  | State Minimum Reserve Level Requirements     |
| 1%  | Local Requirement under Resolution No. 00-02 |
| <b>4%</b>   | <b>Total Reserve Requirement</b>             |

| RESERVE FOR ECONOMIC UNCERTAINTIES |   |
|------------------------------------|---|
| 3%                                 | State Minimum Reserve Level Requirements                |
| 2%                                 | Local Requirement under Policy 3101: Financial Reserves |
| <b>5%</b>                          | <b>Total Reserve Requirement</b>                        |

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## GLOSSARY OF TERMS

**Abatement** The return of part or all of an item of income or expenditure to its source during the current fiscal year.

**Accounts Payable** Amounts due and owed to private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not paid.

**Accounts Receivable** Amounts due and owed from private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not received.

**Apportionment** An allocation of state or federal aid, district taxes, or other monies to school districts or other governmental units.

**Apportionment Notice** A document notifying school districts when monies have been deposited with the county treasurer.

**Appropriation** An allocation of budgetary funds made by the governing board for specific purposes and limited as to the time when it may be expended.

**Appropriation For Contingencies** That portion of the current year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e., transfer to other specific appropriations as needed during the fiscal year. (See Designated for Economic Uncertainties)

**ASB Funds** See Student Body Fund

**Assessed Value** The value of land, homes, or businesses set by the county assessor for property tax purposes. Assessed value is either the appraised value of any newly built or purchased property or the value on March 1, 1975, of continuously owned property, plus an annual increase. This increase is tied to the California Consumer Price Index (CPI) but may not exceed two (2) percent (see Proposition 13).

**Assigned Reserve** Consists of funds that are set aside with the intent to be used for a specific purpose by the district's highest level of decision making authority or a body or official that has been given the authority to assign funds.

**Available Balance** That portion of the appropriation available to be obligated. Appropriation amount, less pre-encumbrance amount, less encumbrance amount, less amount expended, equals the available balance.

**Available Cash** Cash on hand or on deposit in a given fund that is unencumbered and can be utilized for meeting current or future obligations.

**Average Daily Attendance (ADA)** Total approved days of attendance in the school district divided by the number of days the schools in the district are in session for at least the required minimum day.

**Balance Sheet** A financial statement that shows assets, liabilities, reserves, and fund balance of an entity at a specific date and is properly classified to exhibit the financial condition of the entity as of that specific date.

**Basic Aid** Under the Local Control Funding Formula (LCFF), a community-funded district is defined as a district that does not receive state aid to fund the base entitlement for transition to the LCFF or any portion of the LCFF at full implementation. The intent of the LCFF is that no school district incurs a total loss of state funding and that basic aid districts retain the growth in local property tax revenues. Also known as Community-Funded School Districts.

**Block Grant** A lump sum allocation of special purpose funds.

**Bonded Indebtedness** An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Districts may levy a local property tax to repay debts which were approved prior to June 1978; Proposition 13 prevents them incurring new indebtedness.

**Budget Act** The legislative vehicle for the state's budget appropriations. It must be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The Governor may reduce or delete individual items but may not make increases.

**California Basic Educational Data System (CBEDS)** An annual collection of basic student and staff data; includes student enrollment, graduates, dropouts, course enrollment, enrollment in alternative education, gifted and talented education, and more.

**California School Information Services (CSIS)** Build capacity of Local Education Agencies (LEAs) to implement and maintain comparable, effective, and efficient student information systems that will support LEA daily program needs and promote the use of information for educational decision-making by school-site, district office and county staff. Enable the accurate and timely exchange of student transcripts between Local Education Agencies and to post secondary institutions. Assist Local Education Agencies to transmit state reports electronically to the California Department of Education, thereby reducing reporting burden of LEA staff.

**Capital Outlay** Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land, buildings, building fixtures, service systems and equipment, or the improvement to or replacement of any of these assets.

**CARES Act** Funding provided by the Federal Government in response to the COVID-19 pandemic. The funds are to be used in the short-term (prior to December 2020) to mitigate the economic impact of the shutdown across the nation. These funds can support school districts to provide programs of support that would not have been possible otherwise due to lack of resources provided by the State. They can fund staff that are providing different services than their previous role due to the pandemic and to support the costs necessary to implement, maintain, train, and staff distance learning.

**Categorical Aid** Funds from state or federal sources that are in addition to the general-purpose funding to serve a specific pupil population or to provide specific services and activities. These funds have varying degrees of fiscal and program compliance requirements.

**Certificated Employees** Employees who are required by the state to hold teaching credentials, including full-time, part-time, substitute or temporary teachers, and most administrators.

**Chart of Accounts** A list of accounts, systematically arranged, applicable to the district. The chart of accounts lists authorized account components (i.e., fund, site, function, cost center, object).

**Classified Employees** Employees who are not required to hold teaching credentials, such as school secretaries, cafeteria personnel, and some management personnel.

**Clearing Account** Account used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocate or for recording the net differences under the proper account. (See Revolving Cash Account and Petty Cash.)

**Common Core Standards** New standards developed through a state-led national initiative to establish consistent and clear education standards for English language arts and mathematics that would better prepare American students for success in college, career, and the competitive global economy.

**Collective Bargaining** A law passed by the California Legislature, which sets out the manner and scope of negotiating between school districts and employee organizations. The law also mandates a regulation board.

**Committed Reserve** Consists of funds that are set aside for a specific purpose by the district's highest level of decision making authority (governing board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

**Community-Funded School Districts** Also known as basic aid school districts and denotes that local property taxes collected exceed the LCFF funding mechanism. In those cases, the districts keep all their property taxes and get no LCFF money from the State.

**Consumer Price Index (CPI)** A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Consumer Price Indexes SB 160 (1975) are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

**Controlling Account** A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary or detail account. Its balance equals the sum of the balances of the detail accounts.

**Cost-of-Living Adjustment (COLA)** An increase of funding for categorical programs. The amount of the COLA may or may not be related to inflationary increases in cost. The statutory COLA is established in accordance with Ed Code Section 42238 and may or may not be funded.

**Credit** The right side of a double-entry accounting posting. The credit will reduce assets and expenditures and increase liabilities, income and fund balance.

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

**Current Expense of Education** The current general fund operating expenditures of a school district for kindergarten and grades one through twelve excluding expenditures for food services, community services, facility acquisition and construction, and object codes 6000 and 7000.

**Debit** The left side of a double-entry accounting posting. The debit will increase assets and expenditure.

**Deferred Maintenance** Deferred maintenance funds are to be used for major repair or replacement of existing school building components. Typically, this includes plumbing, heating, air conditioning, electrical systems, roofing, interior/exterior painting, floor systems, etc.

**Deferred Revenue** Income received but unearned in a given period, set up as a liability to be included as income earned in subsequent periods.

**Deficit** Excess of liabilities over assets, or excess of expenditures over revenue.

**Designated For Economic Uncertainties (DEU)** A component of the ending fund balance specifically designated for unforeseen liabilities. The amount of DEU recommended by state guidelines is based on ADA. For LBUSD the amount of DEU is mandated at three-percent of general fund expenditures and other uses of funds. (See Appropriation For Contingencies.)

**Direct Support Charges** Charges for a support program and services that directly benefit other programs.

**Disbursements** Actual payments by currency, check or warrant. (The term is not synonymous with expenditures.)

**Education Code** The main body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Title 5 and 8, the Government Code and general statutes.

**Education Jobs and Medicaid Assistance Act of 2009 (Ed Jobs)** This is onetime federal funding with the primary focus of the funds directed to K-12 Education to be spent on saving or creating jobs at the school site level.

**Education Protection Account (EPA)** Provides local educational agencies (LEAs) with general purpose state aid funding pursuant to Proposition 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. The EPA funding is a component of an LEA's total revenue limit or charter school general purpose entitlement.



**Employee Benefits** Amounts paid by the district on behalf of employees; these amounts are over and above gross salary. Although not paid directly to employees, employee benefits are a significant component cost of total compensation (salary and benefits). Examples of employee benefits are: group health and life insurance, contributions to employee retirement systems including FICA/OASDI (Social Security), workers' compensation, and unemployment insurance.

**Encroachment** The expenditure obligations in the form of purchase orders, contracts, salaries, and other commitments which exceed revenue to operate a restricted program and appropriate unrestricted general operating funds.

**Encumbrance** Reservation or restriction on an appropriation when issuing an obligation in the form of purchase orders, contracts, salaries, or other commitments.

**Entitlement** An apportionment based on specific qualifications. Funds for entitlements are earned when the funds are apportioned to the district. Funds not expended at year-end must be reported as Reserved Fund Balance on the financial statements.

**ESSER Funds** Part of the CARES act funding that was sent directly to school districts to mitigate the impact of lost funding and support for students due to the pandemic.

**Excess Tax Revenue** Tax revenues which are greater than a governmental entity's allowable Gann appropriations limitation. The Gann Amendment requires that these funds be returned to taxpayers by revised tax rates or altered fee schedule.

**Expenditures** Amounts paid or liabilities incurred for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis will include only actual cash disbursements.

**Fair Share** An amount equivalent to the State funding reduction to school district revenue limits. Since, a community-funded district does not receive state funding under the revenue limit calculation, the State has no revenue limit apportionment to reduce. Therefore, the State reduces state categorical funds for the equivalent amount.

**Fiscal Year** A period of one year, the beginning and ending dates of which are fixed by statute; for California public schools, the period beginning July 1 and ending June 30.

**Fixed Assets** Assets of a permanent character having continuing value; i.e., land, buildings, machinery, furniture, and equipment. The term capital asset is sometimes used in the same sense, however, fixed assets is preferred.

**Flexibility Provisions** Under extraordinary session action the State Legislature enacted funding rules that allow districts to treat revenues that were previously restricted to specific purposes to now utilize those resources in an unrestricted manner for any educational purpose.

**Four C's Learning Environment** The District's Technology Program provides powerful instructional tools as students work together in a 21st Century learning environment to participate and compete in today's global and digital community. The "4CLE" consists of critical thinking, communication skills, collaboration and creativity.



**Fringe Benefits** See Employee Benefits.

**Full-Time Equivalent (FTE)** The percentage of time a staff member works represented as a decimal. A full-time person is 1.0, a half-time person is 0.5 and a quarter-time person is 0.25.

**Fully Qualified Account (FQA)** An account that has been properly authorized by the Chart of Accounts and has been established in the LBUSD financial system for use.

**Fund** A sum of money or other resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund is a distinct financial or fiscal entity with a self-balancing set of accounts.

**Fund Balance** The difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. The fund equity of governmental and trust funds.

**Gann Limit** The initiative established a ceiling, or limit, on each year's appropriation of tax dollars by the state, cities, counties, school districts, and special districts. Using the base year of 1978-79, subsequent year limits are adjusted for the change in the California Consumer Price Index (CPI) or per capita personal income, whichever is smaller, and for any change in population. This has been revised as of June 1990 with the passage of Proposition 111.

**General Education Apportionment's** The majority of state fund allocated to K-12 education is provided to school districts as general education apportionments. These funds are allocated based upon a district's classification (elementary, high school, or unified) and size, as measured by Average Daily Attendance (ADA).

**General Fund** The fund used to finance the ordinary operations of the school district. It is available for any legally authorized purpose.

**General Ledger** A book, file, or other device in which accounts are kept to the degree of detail necessary to summarize the financial transactions of the school system.

**Government Accounting Standards Board (GASB)** The governing body for general accepted accounting standards for governmental agencies. This board issues statement which set the standards for financial reporting. The following are some recent statements that impact school districts:

- **GASB Statement No. 45**, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (June 2004)
- **GASB Statement No. 54**, *Fund Balance Reporting and Governmental Fund Type Definitions* (February 2009)
- **GASB Statement No. 67**, *Financial Reporting for Pension Plans* (June 2012)
- **GASB Statement No. 68**, *Accounting and Financial Reporting for Pensions* (June 2012)
- **GASB Statement No. 74**, *Financial Reporting for Postemployment Benefit Plans Other Than Pensions Plans* (June 2016)
- **GASB Statement No. 75**, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (June 2017)

**Grant** A contribution, either in money or material goods, made by one entity to another. Grants may be for specific or general purposes. Funds for grants are earned when the district makes qualifying expenditures under the particular grant. Funds not expended at year-end must be reported as Deferred Revenue on the financial statements.

**Health Benefits Cap** Also referenced as H&W CAP, this is the maximum District obligation under labor union contract for health & welfare benefits. This maximum stays in effect until a change is expressly agreed to in labor contracts. Any benefit premiums above this amount would require an additional agreed upon contribution or would result in employee payroll deductions.

**Health Benefits Set Aside** This is a contribution agreed upon under labor union contract to be applied to employee health & welfare benefits, in order to reduce or eliminate employee deductions. A set aside is a onetime contribution and does not change the H&W CAP.

**Incentives** Financial rewards for implementing a new program, such as longer school day/year. Many of the "reforms" in SB 813 contain incentives.

**Income** Revenue and nonrevenue receipts. Revenue receipts are additions for which no obligations are incurred. Nonrevenue receipts are receipts of money in exchange for property of the school district or for which the district incurs an obligation.

**Indirect Cost Rate** A rate reflective of all indirect support charges to be applied to accounting units. The Indirect Cost Rate is usually applied as a percentage of total expenditures within a given accounting unit.

**Indirect Expense and Overhead** Those elements of indirect cost necessary in the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified.

**Indirect Support Charges** Routine services not performed as a special service for a particular program but allocated to using programs through the application of an Indirect Cost Rate.

**Individual Education Program (IEP)** A written agreement between a school district and parents or guardians of a special education child specifying an educational program tailored to the needs of the child.

**Inflation Factor** See Cost-Of-Living Adjustment.

**Interfund Transfers** Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not considered revenues or expenditures of the school system.

**Interim Budgets** Reports that outline the year-to-date progress of the budget with an estimation of the expenditures for the remainder of the year. The First Interim covers July – October 31 and the Second Interim covers November – January 31<sup>st</sup>.

**Joint School Districts** School districts with territory in more than one county.

**Journal** Any accounting record in which the financial transactions of the district are formally recorded; i.e., the cash receipts book; check register and journal voucher.

**Journal Voucher** A form provided for the recording of certain financial transactions or information in place of, or supplementary to, the journal or registers.

**Ledger** A group of accounts in which are recorded the financial transactions of a governmental unit or other organization.

**Legislation** The major California school finance laws, in chronological order, are:

**SB 90**, 1972 – instituted revenue limits.

**AB 65**, 1977 – initiated a “long-term” solution to the Serrano-Priest decision, the School Improvement Program, and several other programs.

**SB 90**, 1977 – allowed reimbursement for costs resulting from state mandates.

**SB 154**, 1978 – allocated property taxes to cities, counties, schools after Proposition 13 (bailout).

**AB8**, 1979 – defined the source and method of funding schools, counties, cities, and special districts, including adjusting the allocation of property taxes.

**AB 777**, 1981 – allowed waivers, revised revenue limit formulas, and consolidated some categorical programs at the local level.

**SB 813**, 1983 – superseded previous school finance laws and made many changes to the California Education Code covering curriculum, graduation requirements, testing, mentor teachers, teacher evaluation, firing and firing procedures, student discipline, incentive programs, funding for revenue limits and categorical programs, various commissions and studies, and the preparation of statewide curriculum standards.

**Prop 98**, 1988 – Requires a minimum of State's General Fund revenue be allocated to K-14 education.

**Prop 20**, 2000 – Requires fifty percent of any growth in lottery funds for education over the 1997-98 base fiscal year be allocated to be used for instructional materials.

**SBX3 4**, 2009 – Flexibility provision that allows state revenues classified as Tier III to be utilized for any educational purpose.

**ABX4 3**, 2009 – Requires the State to reduce basic aid districts for an equivalent amount as non-basic aid districts. The amount is to be reduced from the subsequent year categorical funding.

**AB 3632**, 2010 – Requires school district to assume the responsibility for the cost of mental health services as identified for resident pupils.

**SB 70**, 2011 – Extends to 2014-15, two additional years, flexibility provisions that allow state revenues classified as Tier III to be utilized for any educational purpose. It also increases the basic aid district fair share amount to a recalculated 8.92%.

**Leveling Down** Decreasing the level of per pupil limits statewide toward those districts with lower revenue limits.

**Leveling Up** Increasing the level of per pupil revenue limits statewide toward that of higher revenue limit districts.

**Local Continuity and Attendance Plan (LCP)** New required document that describes the actions, services, and priorities that were identified by school districts to provide distance learning and plan for reopening during the COVID-19 pandemic. While the plan does have some minimal reporting of finances, it is not a budget document and is adopted to outline the District's implementation of distance learning. The LCP replaces the LCAP for the 2020 – 2021 school year.

**Local Control and Accountability Plan (LCAP)** An important component of the Local Control Funding Formula (LCFF). Under the LCFF all local educational agencies are required to prepare an LCAP, which describes how annual goals for all pupils will be met, with specific activities to address state and local priorities identified pursuant to Education Code Section 52060(d). The LCAP requires a collaborative process with stakeholders in developing the plan and must be adopted by June 30 prior to the fiscal year for which it is created.

**Local Control Funding Formula (LCFF)** Governor Jerry Brown's school finance reform plan that proposes to establish a new way of distributing money to schools by combining revenue limits and most categorical formulas into a new formula. LCFF contains a *hold-harmless provision* that protects all local educational agencies from getting reduced funding in 2013-14.

**Mandated Cost** School district expenses which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures.

**Master Plan for Special Education** California categorical program for the education of all handicapped children, as enacted in SB 1870 (1980) and amended by SB 769 (1981).

**Mentor Teacher** A selected teacher who receives a stipend and additional monies for other costs under a program initiated in SB 813. The mentor teachers work with new and experienced teachers on curriculum and instruction and must spend at least 60 percent of their time in classroom teaching.

**Mental Health Services (AB 3632)** Services historically delivered by the County Department of Health Services. Sometimes these pupils identified for these services also require residential placement. The appropriations for these services were vetoed from the 2010-11 Health Department budget and legislation AB 3632 was enacted to shift the cost and responsibility of services to school districts.

**MYP** Multi-Year Projection. The budget estimates of revenue and expenditures for the next two budget years.

**Nonspendable Reserve** Consists of funds that cannot be spent due to their form (e.g. inventories and prepaids) or funds that legally or contractually must be maintained intact.

**Object Code** A component of the account structure; the third element of the account structure (cost center) represents the state approved classification for recording revenue, expenditures, assets, liabilities and fund balance.

**P1** The first period report of attendance legally required to be filed with the State for the period of July 1 through December 31.

**P2** The second period report of attendance legally required to be filed with the State for the period of July 1 through April 15.

**PERB** Public Employment Relations Board (5 persons appointed by the governor) established to regulate collective bargaining disputes between school districts and employees. Formerly called EERB.

**Per Capita Personal Income** Income before taxes of California residents as estimated by the U.S. Department of Commerce.

**Petty Cash** A sum of money set aside for the purpose of making change or immediate payments of small amounts. (See also Revolving Cash Account.)

**PL 94-142** Federal law which mandates a “free and appropriate” education for all handicapped children.

**Proceeds of Taxes** Defined in the Gann Amendment as the revenue from taxes plus regulatory licenses, user charges, and user fees to the extent that such proceeds exceed the costs reasonably borne in providing the regulation product or service.

**Proficiency Requirements** Required examination of students’ knowledge of basic skills according to standards set by local districts. Remedial help must be provided for those who fail to meet the standards; students must pass the tests to graduate. Different proficiency requirements apply to aides and new teachers.

**Proposition 2** Known as the Rainy Day Budget Stabilization Fund Act, this measure was approved by voters in November 2014. Proposition 2 amends the State Constitution to end the existing rules for a state budget reserve – the Budget Stabilization Act (BSA) – and replaces them with new rules. The new rules change how the state pays down debt and saves money in reserves.

Key changes resulting from Proposition 2 consist of:

State Debts

- Requires state to spend minimum amount each year to pay down specified debts.

State Reserves

- Changes amount that goes into a state budget reserve account (known as the Budget Stabilization Account, or BSA).
- Increases maximum size of the BSA.
- Changes rules for when state can put less money into the BSA.
- Changes rules for taking money out of the BSA.

School Reserves

- Creates state reserve for schools and community colleges.
- Sets maximum reserves that school districts can keep at the local level in some future years.
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**Proposition 4** See Gann Limits.

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

**Proposition 30** *The Schools and Local Public Safety Protection Act of 2012.* This proposition was approved by the voters on November 6, 2012. The measure temporarily increases the state's sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers. The revenue generated by the measure's temporary tax increases is included in the calculations of the Proposition 98 minimum guarantee - raising the guarantee by billions of dollars each year. A portion of the new revenues therefore would be used to support increased school funding, with the remainder helping to balance the state budget.

**Proposition 98** The Classroom Instructional Improvement and Accountability Act. This proposition amended Article XIII B of the Government Spending Limitation. Approved by the voters in November 1988, Proposition 98 requires that a minimum amount of the state's General Fund revenues be allocated to K-14 education, based on either a percentage share of state's General Fund revenues or the prior year K-14 funding base adjusted for workload and inflation.

**Proposition 111** This proposition was passed June 1990 and has three basic parts as follows: 1) Revised the California constitution to expand the statutory, spending authority (Gann Limit); 2) Rewrite portions of proposition 98 which cap the potential additional funds directed to the potential additional funds directed to the K-14 education; 3) Increase gasoline tax and truck weight fees to improve the state transportation infrastructure.

**Prorating** The allocating of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

**Purchase Order** A document which, when issued to a vendor, authorizes the delivery of specified merchandise or the performance of certain services, and encumbers the obligation by restricting all or part of the related appropriation.

**Reclassification of Revenue or Expenditures** Redesignation of current year's income or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

**Registers** A listing of transactions of like kind that may be totaled and summarized for convenience in posing; i.e., payroll registers, warrant registers, and attendance registers.

**Requisition** A document submitted initiating a purchase order to secure specified materials or services. A purchase requisition pre-encumbers all or part of the related appropriation in anticipation of issuing an obligation through a purchase order.

**Reserve** An amount set aside to provide for estimated future expenditures for losses, working capital, or other specified purposes.

**Reserve Cap** The balance in a school district's General Fund account is often referred to as a reserve. Consistent with accounting standards, districts classify monies in their reserves as nonspendable, restricted (by law or external condition), committed (earmarked for future use by the school board), assigned (earmarked by the superintendent or other district official), or unassigned (all other monies).

Districts have reserves for several reasons. They use their reserves to manage cash flow, mitigate volatility in funding, address unexpected costs, save for large purchases, and obtain higher credit ratings. State and federal actions also affect school district reserves. Recent legislation includes a provision capping district General Fund reserves if, during the previous year, the state made a deposit into the state school reserve recently established by Proposition 2. The caps vary according to district size, with assigned and unassigned reserves capped at 6 percent of expenditures for mid-size districts.

**Resource** A field in SACS that is used to classify revenues and resulting expenditures in accord with restrictions or special reporting requirements placed on either aspects of LEA financial activities by law or regulation. Further, because such revenues frequently are not fully expended within a fiscal year, and related liabilities are not completely liquidated, the resource code is also to reflect restrictions and special reporting obligations on balance sheet accounts.

**Restricted Funds** Monies the use of which is restricted by legal requirements.

**Restricted Reserve** Consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.

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

**ROP/C** Regional Occupation Program/Centers. Established by a school district, group of districts, or county offices of education, the centers provide training for entry level jobs, counseling, and upgrading of skills for youths ages 16-18.

**School Site Council** Parents, students, teachers, and other staff selected by their peers to prepare a school improvement plan and assist in seeing that the planned activities are carried out.

**Scope of Bargaining** The range of subjects which are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions; PERB is responsible for interpreting disputes about scope.

**Secured Tax Roll** Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each county assessor.

**SEL** Social and Emotional Learning. The focus on the non-academic supports necessary for students to be connected to school.

**Seniority** A statutory system for protecting the job security of employees who have the longest periods of service in a district. With certain exceptions, the seniority list is used to determine which employees will be the first to be laid off or rehired.

**Sequestration** A term used to describe the employment of automatic, across-the-board spending cuts in the face of annual budget deficits.

**Transfer** Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to revenue.

**Trust Fund** A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

**Transitional Kindergarten** A program consisting of pre-kindergarten pupils that would have been within the former statute period for a normal kindergarten start date.

**Unassigned Reserve** The residual of all other funds that are not nonspendable, restricted, committed or assigned. All funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls.

**Unaudited Actuals** An annual statement reporting the financial activities of the LEA in which the data are not yet audited.

**Unearned Revenue** A liability for resources received prior to revenue recognition.

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

**Unrealized Revenue** Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

**Unsecured Roll** Assessed value of personal property other than secured property.



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# Financial Reporting Section

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## Standardized Account Code Structure (SACS)

The Standardized Account Code Structure (SACS) came into existence in 1993 and 1995 when a statute was passed calling for development of a model accounting and budget structure. Prior to the statute, extensive research and input from the field was taken into account. Ernst and Young published a study in 1995 that developed the structure and prepared for plan conversion.

Prior to SACS, the State of California was one of the few states which could not report properly to the federal government and the data reported was not uniform or timely. These factors led to a difficulty in producing a multitude of detailed reports required by the State and Federal government.

With the implementation of SACS, school districts are able to provide better information for the public and reduce the number of financial reports due to the State. SACS has improved compliance with federal reporting requirements and improved decision-making at the state and local levels.

The reports submitted in this section are in the required SACS format.

| Description  | Resource Codes         | Object Codes | 2020-21 Estimated Actuals |                 |                           | 2021-22 Budget   |                 |                           | % Diff Column C & F |
|--|------------------------|--------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
|  |                        |              | Unrestricted (A)          | Restricted (B)  | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E)  | Total Fund col. D + E (F) |                     |
| A. REVENUES  |                        |              |                           |                 |                           |                  |                 |                           |                     |
| 1) LCFF Sources  | 8010-8099              |              | 61,108,100.00             | 0.00            | 61,108,100.00             | 63,159,875.00    | 0.00            | 63,159,875.00             | 3.4%                |
| 2) Federal Revenue   | 8100-8299              |              | 0.00                      | 2,836,595.00    | 2,836,595.00              | 0.00             | 879,116.00      | 879,116.00                | -69.0%              |
| 3) Other State Revenue   | 8300-8599              |              | 520,219.00                | 4,313,624.00    | 4,833,843.00              | 545,741.00       | 4,940,527.00    | 5,486,268.00              | 13.5%               |
| 4) Other Local Revenue   | 8600-8799              |              | 1,004,281.00              | 1,511,054.00    | 2,515,335.00              | 937,728.00       | 1,717,321.00    | 2,655,049.00              | 5.6%                |
| 5) TOTAL, REVENUES   |                        |              | 62,632,600.00             | 8,661,273.00    | 71,293,873.00             | 64,643,344.00    | 7,536,964.00    | 72,180,308.00             | 1.2%                |
| B. EXPENDITURES  |                        |              |                           |                 |                           |                  |                 |                           |                     |
| 1) Certificated Salaries   | 1000-1999              |              | 22,297,913.00             | 3,790,676.00    | 26,088,589.00             | 22,205,735.00    | 4,110,176.00    | 26,315,911.00             | 0.9%                |
| 2) Classified Salaries   | 2000-2999              |              | 6,615,062.00              | 2,564,470.00    | 9,179,532.00              | 6,970,639.00     | 2,748,698.00    | 9,719,337.00              | 5.9%                |
| 3) Employee Benefits   | 3000-3999              |              | 10,457,680.00             | 4,624,925.00    | 15,082,605.00             | 11,271,523.00    | 5,022,700.00    | 16,294,223.00             | 8.0%                |
| 4) Books and Supplies  | 4000-4999              |              | 2,008,029.00              | 1,028,719.00    | 3,036,748.00              | 1,879,816.00     | 483,466.00      | 2,363,282.00              | -22.2%              |
| 5) Services and Other Operating Expenditures   | 5000-5999              |              | 6,897,468.00              | 4,758,136.00    | 11,655,604.00             | 7,932,014.00     | 3,821,890.00    | 11,753,904.00             | 0.8%                |
| 6) Capital Outlay  | 6000-6999              |              | 968,259.00                | 1,676,862.00    | 2,645,121.00              | 682,095.00       | 1,197,012.00    | 1,879,107.00              | -29.0%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)   | 7100-7299<br>7400-7499 |              | 146,000.00                | 198,450.00      | 344,450.00                | 185,028.00       | 269,238.00      | 454,266.00                | 31.9%               |
| 8) Other Outgo - Transfers of Indirect Costs   | 7300-7399              |              | (59,772.00)               | 53,089.00       | (6,683.00)                | (39,723.00)      | 34,301.00       | (5,422.00)                | -18.9%              |
| 9) TOTAL, EXPENDITURES   |                        |              | 49,330,639.00             | 18,695,327.00   | 68,025,966.00             | 51,087,127.00    | 17,687,481.00   | 68,774,608.00             | 1.1%                |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) |                        |              | 13,301,961.00             | (10,034,054.00) | 3,267,907.00              | 13,556,217.00    | (10,150,517.00) | 3,405,700.00              | 4.2%                |
| D. OTHER FINANCING SOURCES/USES  |                        |              |                           |                 |                           |                  |                 |                           |                     |
| 1) Interfund Transfers   |                        |              |                           |                 |                           |                  |                 |                           |                     |
| a) Transfers In  | 8900-8929              |              | 0.00                      | 0.00            | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| b) Transfers Out   | 7600-7629              |              | 2,550,000.00              | 0.00            | 2,550,000.00              | 3,050,000.00     | 0.00            | 3,050,000.00              | 19.6%               |
| 2) Other Sources/Uses  |                        |              |                           |                 |                           |                  |                 |                           |                     |
| a) Sources   | 8930-8979              |              | 0.00                      | 0.00            | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| b) Uses  | 7630-7699              |              | 0.00                      | 0.00            | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| 3) Contributions   | 8980-8999              |              | (9,841,694.00)            | 9,841,694.00    | 0.00                      | (10,150,517.00)  | 10,150,517.00   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                        |              | (12,391,694.00)           | 9,841,694.00    | (2,550,000.00)            | (13,200,517.00)  | 10,150,517.00   | (3,050,000.00)            | 19.6%               |

| Description  | Resource Codes | Object Codes | 2020-21 Estimated Actuals |                |                           | 2021-22 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 910,267.00                | (192,360.00)   | 717,907.00                | 355,700.00       | 0.00           | 355,700.00                | -50.5%              |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 10,670,425.00             | 3,092,360.00   | 13,762,785.00             | 11,580,692.00    | 2,900,000.00   | 14,480,692.00             | 5.2%                |
| b) Audit Adjustments                                       |                | 9793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 10,670,425.00             | 3,092,360.00   | 13,762,785.00             | 11,580,692.00    | 2,900,000.00   | 14,480,692.00             | 5.2%                |
| d) Other Restatements                                      |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 10,670,425.00             | 3,092,360.00   | 13,762,785.00             | 11,580,692.00    | 2,900,000.00   | 14,480,692.00             | 5.2%                |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 11,580,692.00             | 2,900,000.00   | 14,480,692.00             | 11,936,392.00    | 2,900,000.00   | 14,836,392.00             | 2.5%                |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash   |                | 9711         | 50,000.00                 | 0.00           | 50,000.00                 | 50,000.00        | 0.00           | 50,000.00                 | 0.0%                |
| Stores   |                | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Items  |                | 9713         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Others   |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted  |                | 9740         | 0.00                      | 2,900,000.00   | 2,900,000.00              | 0.00             | 2,900,000.00   | 2,900,000.00              | 0.0%                |
| c) Committed   |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                                 |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments  |                | 9760         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Assigned  |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments  |                | 9780         | 7,980,692.00              | 0.00           | 7,980,692.00              | 8,286,392.00     | 0.00           | 8,286,392.00              | 3.8%                |
| e) Unassigned/Unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 3,550,000.00              | 0.00           | 3,550,000.00              | 3,600,000.00     | 0.00           | 3,600,000.00              | 1.4%                |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

|   |                |              | 2020-21 Estimated Actuals |                |                           | 2021-22 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Description   | Resource Codes | Object Codes |                           |                |                           |                  |                |                           |                     |
| G. ASSETS   |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Cash   |                |              |                           |                |                           |                  |                |                           |                     |
| a) in County Treasury                                 | 9110           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 1) Fair Value Adjustment to Cash in County Treasury   | 9111           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| b) in Banks   | 9120           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| c) in Revolving Cash Account                          | 9130           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| d) with Fiscal Agent/Trustee                          | 9135           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| e) Collections Awaiting Deposit                       | 9140           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) Investments  | 9150           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Accounts Receivable                                | 9200           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 4) Due from Grantor Government                        | 9290           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Due from Other Funds                               | 9310           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 6) Stores   | 9320           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 7) Prepaid Expenditures                               | 9330           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 8) Other Current Assets                               | 9340           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 9) TOTAL, ASSETS                                      |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 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           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 2) Due to Grantor Governments                         | 9590           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 3) Due to Other Funds                                 | 9610           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 4) Current Loans                                      | 9640           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 5) Unearned Revenue                                   | 9650           |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 6) TOTAL, LIABILITIES                                 |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 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<br>(G9 + H2) - (I6 + J2) |                |              | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |

|  |                |              | 2020-21 Estimated Actuals |                |                           | 2021-22 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Description  | Resource Codes | Object Codes |                           |                |                           |                  |                |                           |                     |
| LCFF SOURCES   |                |              |                           |                |                           |                  |                |                           |                     |
| Principal Apportionment                                |                |              |                           |                |                           |                  |                |                           |                     |
| State Aid - Current Year                               |                | 8011         | 548,204.00                | 0.00           | 548,204.00                | 548,204.00       | 0.00           | 548,204.00                | 0.0%                |
| Education Protection Account State Aid - Current Year  |                | 8012         | 536,726.00                | 0.00           | 536,726.00                | 536,268.00       | 0.00           | 536,268.00                | -0.1%               |
| 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         | 275,963.00                | 0.00           | 275,963.00                | 285,000.00       | 0.00           | 285,000.00                | 3.3%                |
| 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         | 57,058,907.00             | 0.00           | 57,058,907.00             | 58,970,400.00    | 0.00           | 58,970,400.00             | 3.4%                |
| Unsecured Roll Taxes                                   |                | 8042         | 1,688,600.00              | 0.00           | 1,688,600.00              | 1,806,503.00     | 0.00           | 1,806,503.00              | 7.0%                |
| Prior Years' Taxes                                     |                | 8043         | 999,700.00                | 0.00           | 999,700.00                | 1,013,500.00     | 0.00           | 1,013,500.00              | 1.4%                |
| 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                                 |                |              | 61,108,100.00             | 0.00           | 61,108,100.00             | 63,159,875.00    | 0.00           | 63,159,875.00             | 3.4%                |
| 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                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| LCFF/Revenue Limit Transfers - Prior Years             |                | 8099         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, LCFF SOURCES                                    |                |              | 61,108,100.00             | 0.00           | 61,108,100.00             | 63,159,875.00    | 0.00           | 63,159,875.00             | 3.4%                |
| 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                      | 440,931.00     | 440,931.00                | 0.00             | 440,930.00     | 440,930.00                | 0.0%                |
| Special Education Discretionary Grants                 |                | 8182         | 0.00                      | 46,561.00      | 46,561.00                 | 0.00             | 45,369.00      | 45,369.00                 | -2.6%               |
| 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         |                           | 223,264.00     | 223,264.00                |                  | 223,264.00     | 223,264.00                | 0.0%                |
| Title I, Part D, Local Delinquent Programs             | 3025           | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Title II, Part A, Supporting Effective Instruction     | 4035           | 8290         |                           | 57,142.00      | 57,142.00                 |                  | 57,142.00      | 57,142.00                 | 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         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Public Charter Schools Grant Program (PCSGP)       | 4610  | 8290         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
|  | 3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, |              |                           |                |                           |                  |                |                           |                     |
| Other NCLB / Every Student Succeeds Act            | 5510, 5630  | 8290         |                           | 17,011.00      | 17,011.00                 |                  | 17,011.00      | 17,011.00                 | 0.0%                |
| Career and Technical Education                     | 3500-3599   | 8290         |                           | 15,926.00      | 15,926.00                 |                  | 0.00           | 0.00                      | -100.0%             |
| All Other Federal Revenue                          | All Other   | 8290         | 0.00                      | 2,035,760.00   | 2,035,760.00              | 0.00             | 95,400.00      | 95,400.00                 | -95.3%              |
| TOTAL, FEDERAL REVENUE                             |   |              | 0.00                      | 2,836,595.00   | 2,836,595.00              | 0.00             | 879,116.00     | 879,116.00                | -69.0%              |
| <b>OTHER STATE REVENUE</b>                         |   |              |                           |                |                           |                  |                |                           |                     |
| Other State Apportionments                         |   |              |                           |                |                           |                  |                |                           |                     |
| ROC/P Entitlement Prior Years                      | 6360  | 8319         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Special Education Master Plan Current Year         | 6500  | 8311         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Prior Years  | 6500  | 8319         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other State Apportionments - Current Year      | All Other   | 8311         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other State Apportionments - Prior Years       | All Other   | 8319         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Child Nutrition Programs                           |   | 8520         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Mandated Costs Reimbursements                      |   | 8550         | 116,189.00                | 0.00           | 116,189.00                | 118,166.00       | 0.00           | 118,166.00                | 1.7%                |
| Lottery - Unrestricted and Instructional Materials |   | 8560         | 395,545.00                | 123,625.00     | 519,170.00                | 419,090.00       | 136,903.00     | 555,993.00                | 7.1%                |
| Tax Relief Subventions Restricted Levies - Other   |   |              |                           |                |                           |                  |                |                           |                     |
| Homeowners' Exemptions                             |   | 8575         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Subventions/In-Lieu Taxes                    |   | 8576         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues from State Sources           |   | 8587         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| After School Education and Safety (ASES)           | 6010  | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Charter School Facility Grant                      | 6030  | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Drug/Alcohol/Tobacco Funds                         | 6650, 6690, 6695  | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| California Clean Energy Jobs Act                   | 6230  | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Career Technical Education Incentive Grant Program | 6387  | 8590         |                           | 125,847.00     | 125,847.00                |                  | 142,203.00     | 142,203.00                | 13.0%               |
| American Indian Early Childhood Education          | 7210  | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Specialized Secondary                              | 7370  | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Quality Education Investment Act                   | 7400  | 8590         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| All Other State Revenue                            | All Other   | 8590         | 8,485.00                  | 4,064,152.00   | 4,072,637.00              | 8,485.00         | 4,661,421.00   | 4,669,906.00              | 14.7%               |
| TOTAL, OTHER STATE REVENUE                         |   |              | 520,219.00                | 4,313,624.00   | 4,833,843.00              | 545,741.00       | 4,940,527.00   | 5,486,268.00              | 13.5%               |



|  |                |              | 2020-21 Estimated Actuals |                |                           | 2021-22 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| Description  | Resource Codes | Object Codes |                           |                |                           |                  |                |                           |                     |
| OTHER LOCAL REVENUE                                      |                |              |                           |                |                           |                  |                |                           |                     |
| Other Local Revenue                                      |                |              |                           |                |                           |                  |                |                           |                     |
| County and District Taxes                                |                |              |                           |                |                           |                  |                |                           |                     |
| Other Restricted Levies                                  |                |              |                           |                |                           |                  |                |                           |                     |
| Secured Roll   |                | 8615         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Unsecured Roll   |                | 8616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prior Years' Taxes                                       |                | 8617         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Supplemental Taxes                                       |                | 8618         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Ad Valorem Taxes                                     |                |              |                           |                |                           |                  |                |                           |                     |
| Parcel Taxes   |                | 8621         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other  |                | 8622         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Community Redevelopment Funds                            |                |              |                           |                |                           |                  |                |                           |                     |
| Not Subject to LCFF Deduction                            |                | 8625         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Penalties and Interest from                              |                |              |                           |                |                           |                  |                |                           |                     |
| Delinquent Non-LCFF                                      |                |              |                           |                |                           |                  |                |                           |                     |
| Taxes  |                | 8629         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Sales  |                |              |                           |                |                           |                  |                |                           |                     |
| Sale of Equipment/Supplies                               |                | 8631         | 1,200.00                  | 0.00           | 1,200.00                  | 1,500.00         | 0.00           | 1,500.00                  | 25.0%               |
| Sale of Publications                                     |                | 8632         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Food Service Sales                                       |                | 8634         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Sales  |                | 8639         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Leases and Rentals                                       |                | 8650         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Interest   |                | 8660         | 141,485.00                | 0.00           | 141,485.00                | 205,545.00       | 0.00           | 205,545.00                | 45.3%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Fees and Contracts                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Adult Education Fees                                     |                | 8671         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Non-Resident Students                                    |                | 8672         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transportation Fees From Individuals                     |                | 8675         | 150,000.00                | 0.00           | 150,000.00                | 180,000.00       | 0.00           | 180,000.00                | 20.0%               |
| Interagency Services                                     |                | 8677         | 0.00                      | 20,335.00      | 20,335.00                 | 0.00             | 20,335.00      | 20,335.00                 | 0.0%                |
| Mitigation/Developer Fees                                |                | 8681         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Fees and Contracts                             |                | 8689         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Local Revenue                                      |                |              |                           |                |                           |                  |                |                           |                     |
| Plus: Misc Funds Non-LCFF (50%) Adjustment               |                | 8691         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Pass-Through Revenues From Local Sources                 |                | 8697         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Local Revenue                                  |                | 8699         | 711,596.00                | 0.00           | 711,596.00                | 550,683.00       | 0.00           | 550,683.00                | -22.6%              |
| 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         |                           | 1,490,719.00   | 1,490,719.00              |                  | 1,696,986.00   | 1,696,986.00              | 13.8%               |
| From County Offices                                      | 6500           | 8792         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs  | 6500           | 8793         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers  |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                        | 6360           | 8791         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From County Offices                                      | 6360           | 8792         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| From JPAs  | 6360           | 8793         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments                        |                |              |                           |                |                           |                  |                |                           |                     |
| From Districts or Charter Schools                        | All Other      | 8791         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From County Offices                                      | All Other      | 8792         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| From JPAs  | All Other      | 8793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 1,004,281.00              | 1,511,054.00   | 2,515,335.00              | 937,728.00       | 1,717,321.00   | 2,655,049.00              | 5.6%                |
| TOTAL, REVENUES  |                |              | 62,632,600.00             | 8,661,273.00   | 71,293,873.00             | 64,643,344.00    | 7,536,964.00   | 72,180,308.00             | 1.2%                |

| Description   | Resource Codes | Object Codes | 2020-21 Estimated Actuals |                |                           | 2021-22 Budget   |                |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| CERTIFICATED SALARIES                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Certificated Teachers' Salaries                             |                | 1100         | 18,225,835.00             | 2,578,448.00   | 20,804,283.00             | 18,123,386.00    | 2,787,266.00   | 20,910,652.00             | 0.5%                |
| Certificated Pupil Support Salaries                         |                | 1200         | 1,533,092.00              | 990,220.00     | 2,523,312.00              | 1,527,821.00     | 1,086,855.00   | 2,614,676.00              | 3.6%                |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 2,528,105.00              | 222,008.00     | 2,750,113.00              | 2,554,528.00     | 220,330.00     | 2,774,858.00              | 0.9%                |
| Other Certificated Salaries                                 |                | 1900         | 10,881.00                 | 0.00           | 10,881.00                 | 0.00             | 15,725.00      | 15,725.00                 | 44.5%               |
| TOTAL, CERTIFICATED SALARIES                                |                |              | 22,297,913.00             | 3,790,676.00   | 26,088,589.00             | 22,205,735.00    | 4,110,176.00   | 26,315,911.00             | 0.9%                |
| CLASSIFIED SALARIES   |                |              |                           |                |                           |                  |                |                           |                     |
| Classified Instructional Salaries                           |                | 2100         | 1,343,118.00              | 1,625,075.00   | 2,968,193.00              | 1,445,748.00     | 1,816,294.00   | 3,262,042.00              | 9.9%                |
| Classified Support Salaries                                 |                | 2200         | 1,373,636.00              | 493,358.00     | 1,866,994.00              | 1,481,494.00     | 504,386.00     | 1,985,880.00              | 6.4%                |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 1,293,085.00              | 131,309.00     | 1,424,394.00              | 1,399,208.00     | 130,837.00     | 1,530,045.00              | 7.4%                |
| Clerical, Technical and Office Salaries                     |                | 2400         | 2,092,602.00              | 215,174.00     | 2,307,776.00              | 2,078,919.00     | 207,357.00     | 2,286,276.00              | -0.9%               |
| Other Classified Salaries                                   |                | 2900         | 512,621.00                | 99,554.00      | 612,175.00                | 565,270.00       | 89,824.00      | 655,094.00                | 7.0%                |
| TOTAL, CLASSIFIED SALARIES                                  |                |              | 6,615,062.00              | 2,564,470.00   | 9,179,532.00              | 6,970,639.00     | 2,748,698.00   | 9,719,337.00              | 5.9%                |
| EMPLOYEE BENEFITS   |                |              |                           |                |                           |                  |                |                           |                     |
| STRS  |                | 3101-3102    | 3,672,620.00              | 3,179,223.00   | 6,851,843.00              | 3,862,071.00     | 3,438,511.00   | 7,300,582.00              | 6.5%                |
| PERS  |                | 3201-3202    | 1,155,038.00              | 434,706.00     | 1,589,744.00              | 1,273,697.00     | 494,966.00     | 1,768,663.00              | 11.3%               |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 811,013.00                | 233,929.00     | 1,044,942.00              | 820,908.00       | 247,147.00     | 1,068,055.00              | 2.2%                |
| Health and Welfare Benefits                                 |                | 3401-3402    | 4,091,680.00              | 688,320.00     | 4,780,000.00              | 4,116,919.00     | 663,081.00     | 4,780,000.00              | 0.0%                |
| Unemployment Insurance                                      |                | 3501-3502    | 14,699.00                 | 3,247.00       | 17,946.00                 | 385,321.00       | 86,936.00      | 472,257.00                | 2531.5%             |
| Workers' Compensation                                       |                | 3601-3602    | 385,320.00                | 85,500.00      | 470,820.00                | 385,297.00       | 92,059.00      | 477,356.00                | 1.4%                |
| OPEB, Allocated   |                | 3701-3702    | 125,000.00                | 0.00           | 125,000.00                | 125,000.00       | 0.00           | 125,000.00                | 0.0%                |
| OPEB, Active Employees                                      |                | 3751-3752    | 100,000.00                | 0.00           | 100,000.00                | 200,000.00       | 0.00           | 200,000.00                | 100.0%              |
| Other Employee Benefits                                     |                | 3901-3902    | 102,310.00                | 0.00           | 102,310.00                | 102,310.00       | 0.00           | 102,310.00                | 0.0%                |
| TOTAL, EMPLOYEE BENEFITS                                    |                |              | 10,457,680.00             | 4,624,925.00   | 15,082,605.00             | 11,271,523.00    | 5,022,700.00   | 16,294,223.00             | 8.0%                |
| BOOKS AND SUPPLIES  |                |              |                           |                |                           |                  |                |                           |                     |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 0.00                      | 117,795.00     | 117,795.00                | 0.00             | 136,903.00     | 136,903.00                | 16.2%               |
| Books and Other Reference Materials                         |                | 4200         | 69,942.00                 | 7,485.00       | 77,427.00                 | 34,955.00        | 6,724.00       | 41,679.00                 | -46.2%              |
| Materials and Supplies                                      |                | 4300         | 1,464,667.00              | 750,352.00     | 2,215,019.00              | 1,367,994.00     | 272,799.00     | 1,640,793.00              | -25.9%              |
| Noncapitalized Equipment                                    |                | 4400         | 473,420.00                | 153,087.00     | 626,507.00                | 476,867.00       | 67,040.00      | 543,907.00                | -13.2%              |
| Food  |                | 4700         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, BOOKS AND SUPPLIES                                   |                |              | 2,008,029.00              | 1,028,719.00   | 3,036,748.00              | 1,879,816.00     | 483,466.00     | 2,363,282.00              | -22.2%              |
| SERVICES AND OTHER OPERATING EXPENDITURES                   |                |              |                           |                |                           |                  |                |                           |                     |
| Subagreements for Services                                  |                | 5100         | 2,108,238.00              | 1,034,707.00   | 3,142,945.00              | 2,142,633.00     | 1,048,758.00   | 3,191,391.00              | 1.5%                |
| Travel and Conferences                                      |                | 5200         | 160,550.00                | 60,224.00      | 220,774.00                | 201,939.00       | 27,561.00      | 229,500.00                | 4.0%                |
| Dues and Memberships  |                | 5300         | 62,259.00                 | 11,570.00      | 73,829.00                 | 60,506.00        | 11,797.00      | 72,303.00                 | -2.1%               |
| Insurance   |                | 5400 - 5450  | 343,833.00                | 0.00           | 343,833.00                | 357,036.00       | 0.00           | 357,036.00                | 3.8%                |
| Operations and Housekeeping Services                        |                | 5500         | 698,275.00                | 20,000.00      | 718,275.00                | 860,438.00       | 50,740.00      | 911,178.00                | 26.9%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 817,443.00                | 1,597,438.00   | 2,414,881.00              | 1,350,981.00     | 988,582.00     | 2,339,563.00              | -3.1%               |
| Transfers of Direct Costs                                   |                | 5710         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund                       |                | 5750         | 2,060.00                  | 0.00           | 2,060.00                  | 2,750.00         | 0.00           | 2,750.00                  | 33.5%               |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 2,437,931.00              | 2,033,897.00   | 4,471,828.00              | 2,666,450.00     | 1,664,140.00   | 4,330,590.00              | -3.2%               |
| Communications  |                | 5900         | 266,879.00                | 300.00         | 267,179.00                | 289,281.00       | 30,312.00      | 319,593.00                | 19.6%               |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES            |                |              | 6,897,468.00              | 4,758,136.00   | 11,655,604.00             | 7,932,014.00     | 3,821,890.00   | 11,753,904.00             | 0.8%                |

|   |                |              | 2020-21 Estimated Actuals |                |                           | 2021-22 Budget   |                |                           |                     |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|   |                | Object Codes | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
| Description   | Resource Codes |              |                           |                |                           |                  |                |                           |                     |
| CAPITAL OUTLAY  |                |              |                           |                |                           |                  |                |                           |                     |
| Land  |                | 6100         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Land Improvements   |                | 6170         | 11,000.00                 | 45,679.00      | 56,679.00                 | 0.00             | 71,986.00      | 71,986.00                 | 27.0%               |
| Buildings and Improvements of Buildings   |                | 6200         | 9,920.00                  | 768,741.00     | 778,661.00                | 0.00             | 683,099.00     | 683,099.00                | -12.3%              |
| 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         | 759,028.00                | 502,376.00     | 1,261,404.00              | 682,095.00       | 390,281.00     | 1,072,376.00              | -15.0%              |
| Equipment Replacement   |                | 6500         | 188,311.00                | 360,066.00     | 548,377.00                | 0.00             | 51,646.00      | 51,646.00                 | -90.6%              |
| Lease Assets  |                | 6600         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, CAPITAL OUTLAY   |                |              | 968,259.00                | 1,676,862.00   | 2,645,121.00              | 682,095.00       | 1,197,012.00   | 1,879,107.00              | -29.0%              |
| OTHER OUTGO (excluding Transfers of Indirect Costs)                                     |                |              |                           |                |                           |                  |                |                           |                     |
| Tuition   |                |              |                           |                |                           |                  |                |                           |                     |
| Tuition for Instruction Under Interdistrict Attendance Agreements                       |                | 7110         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| State Special Schools   |                | 7130         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7141         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Payments to County Offices  |                | 7142         | 100,000.00                | 198,450.00     | 298,450.00                | 139,028.00       | 269,238.00     | 408,266.00                | 36.8%               |
| Payments to JPAs  |                | 7143         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                      |                | 7211         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To County Offices   |                | 7212         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To JPAs   |                | 7213         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools     | 6500           | 7221         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To County Offices   | 6500           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs   | 6500           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| ROC/P Transfers of Apportionments To Districts or Charter Schools                       | 6360           | 7221         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To County Offices   | 6360           | 7222         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| To JPAs   | 6360           | 7223         |                           | 0.00           | 0.00                      |                  | 0.00           | 0.00                      | 0.0%                |
| Other Transfers of Apportionments   | All Other      | 7221-7223    | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Transfers   |                | 7281-7283    | 46,000.00                 | 0.00           | 46,000.00                 | 46,000.00        | 0.00           | 46,000.00                 | 0.0%                |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Debt Service  |                |              |                           |                |                           |                  |                |                           |                     |
| Debt Service - Interest   |                | 7438         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Debt Service - Principal  |                | 7439         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                              |                |              | 146,000.00                | 198,450.00     | 344,450.00                | 185,028.00       | 269,238.00     | 454,266.00                | 31.9%               |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Indirect Costs   |                | 7310         | (53,089.00)               | 53,089.00      | 0.00                      | (34,301.00)      | 34,301.00      | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (6,683.00)                | 0.00           | (6,683.00)                | (5,422.00)       | 0.00           | (5,422.00)                | -18.9%              |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS  |                |              | (59,772.00)               | 53,089.00      | (6,683.00)                | (39,723.00)      | 34,301.00      | (5,422.00)                | -18.9%              |
| TOTAL, EXPENDITURES   |                |              |                           |                |                           |                  |                |                           |                     |
|   |                |              | 49,330,639.00             | 18,695,327.00  | 68,025,966.00             | 51,087,127.00    | 17,687,481.00  | 68,774,608.00             | 1.1%                |

| 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         | 2,100,000.00              | 0.00           | 2,100,000.00              | 2,600,000.00     | 0.00           | 2,600,000.00              | 23.8%               |
| 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         | 450,000.00                | 0.00           | 450,000.00                | 450,000.00       | 0.00           | 450,000.00                | 0.0%                |
| Other Authorized Interfund Transfers Out                      |                | 7619         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (b) TOTAL, INTERFUND TRANSFERS OUT                            |                |              | 2,550,000.00              | 0.00           | 2,550,000.00              | 3,050,000.00     | 0.00           | 3,050,000.00              | 19.6%               |
| OTHER SOURCES/USES  |                |              |                           |                |                           |                  |                |                           |                     |
| SOURCES   |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments<br>Emergency Apportionments              |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds  |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Disposal of Capital Assets                      |                | 8953         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Sources   |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers from Funds of Lapsed/Reorganized LEAs               |                | 8965         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Long-Term Debt Proceeds                                       |                |              |                           |                |                           |                  |                |                           |                     |
| Proceeds from Certificates of Participation                   |                | 8971         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Leases  |                | 8972         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds from Lease Revenue Bonds                             |                | 8973         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Sources                                   |                | 8979         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (c) TOTAL, SOURCES  |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| USES  |                |              |                           |                |                           |                  |                |                           |                     |
| Transfers of Funds from Lapsed/Reorganized LEAs               |                | 7651         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Other Financing Uses                                      |                | 7699         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| (d) TOTAL, USES   |                |              | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| CONTRIBUTIONS   |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                      |                | 8980         | (9,841,694.00)            | 9,841,694.00   | 0.00                      | (10,150,517.00)  | 10,150,517.00  | 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                                      |                |              | (9,841,694.00)            | 9,841,694.00   | 0.00                      | (10,150,517.00)  | 10,150,517.00  | 0.00                      | 0.0%                |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d + e)    |                |              |                           |                |                           |                  |                |                           |                     |
|   |                |              | (12,391,694.00)           | 9,841,694.00   | (2,550,000.00)            | (13,200,517.00)  | 10,150,517.00  | (3,050,000.00)            | 19.6%               |

| Description  |           |                     | 2020-21 Estimated Actuals |                   |                                 | 2021-22 Budget      |                   |                                 | % Diff<br>Column<br>C & F |
|--|-----------|---------------------|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
|  |           |                     | Unrestricted<br>(A)       | Restricted<br>(B) | Total Fund<br>col. A + B<br>(C) | Unrestricted<br>(D) | Restricted<br>(E) | Total Fund<br>col. D + E<br>(F) |                           |
| <b>A. REVENUES</b>   |           |                     |                           |                   |                                 |                     |                   |                                 |                           |
| 1) LCFF Sources  |           | 8010-8099           | 61,108,100.00             | 0.00              | 61,108,100.00                   | 63,159,875.00       | 0.00              | 63,159,875.00                   | 3.4%                      |
| 2) Federal Revenue   |           | 8100-8299           | 0.00                      | 2,836,595.00      | 2,836,595.00                    | 0.00                | 879,116.00        | 879,116.00                      | -69.0%                    |
| 3) Other State Revenue   |           | 8300-8599           | 520,219.00                | 4,313,624.00      | 4,833,843.00                    | 545,741.00          | 4,940,527.00      | 5,486,268.00                    | 13.5%                     |
| 4) Other Local Revenue   |           | 8600-8799           | 1,004,281.00              | 1,511,054.00      | 2,515,335.00                    | 937,728.00          | 1,717,321.00      | 2,655,049.00                    | 5.6%                      |
| 5) TOTAL, REVENUES   |           |                     | 62,632,600.00             | 8,661,273.00      | 71,293,873.00                   | 64,643,344.00       | 7,536,964.00      | 72,180,308.00                   | 1.2%                      |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |           |                     |                           |                   |                                 |                     |                   |                                 |                           |
| 1) Instruction   | 1000-1999 |                     | 28,625,272.00             | 11,408,043.00     | 40,033,315.00                   | 28,878,265.00       | 10,618,376.00     | 39,496,641.00                   | -1.3%                     |
| 2) Instruction - Related Services  | 2000-2999 |                     | 5,148,173.00              | 669,331.00        | 5,817,504.00                    | 5,142,185.00        | 864,359.00        | 6,006,544.00                    | 3.2%                      |
| 3) Pupil Services  | 3000-3999 |                     | 4,776,969.00              | 2,255,582.00      | 7,032,551.00                    | 4,800,135.00        | 2,405,283.00      | 7,205,418.00                    | 2.5%                      |
| 4) Ancillary Services  | 4000-4999 |                     | 1,532,617.00              | 19,664.00         | 1,552,281.00                    | 1,952,165.00        | 20,909.00         | 1,973,074.00                    | 27.1%                     |
| 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 |                     | 5,506,158.00              | 74,710.00         | 5,580,868.00                    | 6,040,294.00        | 110,454.00        | 6,150,748.00                    | 10.2%                     |
| 8) Plant Services  | 8000-8999 |                     | 3,595,450.00              | 4,069,547.00      | 7,664,997.00                    | 4,089,055.00        | 3,398,862.00      | 7,487,917.00                    | -2.3%                     |
| 9) Other Outgo   | 9000-9999 | Except<br>7600-7699 | 146,000.00                | 198,450.00        | 344,450.00                      | 185,028.00          | 269,238.00        | 454,266.00                      | 31.9%                     |
| 10) TOTAL, EXPENDITURES  |           |                     | 49,330,639.00             | 18,695,327.00     | 68,025,966.00                   | 51,087,127.00       | 17,687,481.00     | 68,774,608.00                   | 1.1%                      |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |           |                     | 13,301,961.00             | (10,034,054.00)   | 3,267,907.00                    | 13,556,217.00       | (10,150,517.00)   | 3,405,700.00                    | 4.2%                      |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |           |                     |                           |                   |                                 |                     |                   |                                 |                           |
| 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           | 2,550,000.00              | 0.00              | 2,550,000.00                    | 3,050,000.00        | 0.00              | 3,050,000.00                    | 19.6%                     |
| 2) Other Sources/Uses  |           |                     |                           |                   |                                 |                     |                   |                                 |                           |
| a) Sources   |           | 8930-8979           | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| b) Uses  |           | 7630-7699           | 0.00                      | 0.00              | 0.00                            | 0.00                | 0.00              | 0.00                            | 0.0%                      |
| 3) Contributions   |           | 8980-8999           | (9,841,694.00)            | 9,841,694.00      | 0.00                            | (10,150,517.00)     | 10,150,517.00     | 0.00                            | 0.0%                      |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |           |                     | (12,391,694.00)           | 9,841,694.00      | (2,550,000.00)                  | (13,200,517.00)     | 10,150,517.00     | (3,050,000.00)                  | 19.6%                     |

| Description  | Function Codes | Object Codes | 2020-21 Estimated Actuals |                |                           | 2021-22 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 910,267.00                | (192,360.00)   | 717,907.00                | 355,700.00       | 0.00           | 355,700.00                | -50.5%              |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance                                  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited                                |                | 9791         | 10,670,425.00             | 3,092,360.00   | 13,762,785.00             | 11,580,692.00    | 2,900,000.00   | 14,480,692.00             | 5.2%                |
| b) Audit Adjustments                                       |                | 9793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 10,670,425.00             | 3,092,360.00   | 13,762,785.00             | 11,580,692.00    | 2,900,000.00   | 14,480,692.00             | 5.2%                |
| d) Other Restatements                                      |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 10,670,425.00             | 3,092,360.00   | 13,762,785.00             | 11,580,692.00    | 2,900,000.00   | 14,480,692.00             | 5.2%                |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 11,580,692.00             | 2,900,000.00   | 14,480,692.00             | 11,936,392.00    | 2,900,000.00   | 14,836,392.00             | 2.5%                |
| Components of Ending Fund Balance                          |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash   |                | 9711         | 50,000.00                 | 0.00           | 50,000.00                 | 50,000.00        | 0.00           | 50,000.00                 | 0.0%                |
| Stores   |                | 9712         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Prepaid Items  |                | 9713         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| All Others   |                | 9719         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| b) Restricted  |                | 9740         | 0.00                      | 2,900,000.00   | 2,900,000.00              | 0.00             | 2,900,000.00   | 2,900,000.00              | 0.0%                |
| c) Committed   |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements                                 |                | 9750         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Commitments (by Resource/Object)                     |                | 9760         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| d) Assigned  |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments (by Resource/Object)                     |                | 9780         | 7,980,692.00              | 0.00           | 7,980,692.00              | 8,286,392.00     | 0.00           | 8,286,392.00              | 3.8%                |
| e) Unassigned/Unappropriated                               |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties                         |                | 9789         | 3,550,000.00              | 0.00           | 3,550,000.00              | 3,600,000.00     | 0.00           | 3,600,000.00              | 1.4%                |
| Unassigned/Unappropriated Amount                           |                | 9790         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |

|   | Object    | Beginning<br>Balances<br>(Ref. Only) | July           | August         | September      | October        | November      | December       | January        | February       |
|---|-----------|--------------------------------------|----------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|
| ESTIMATES THROUGH THE MONTH<br>OF                     | JUNE      |                                      |                |                |                |                |               |                |                |                |
| A. BEGINNING CASH                                     |           |                                      | 14,480,692.00  | 12,378,528.74  | 10,211,094.78  | 13,654,451.74  | 8,391,516.23  | 13,552,328.72  | 23,534,894.00  | 18,286,435.83  |
| B. RECEIPTS   |           |                                      |                |                |                |                |               |                |                |                |
| LCFF/Revenue Limit Sources                            |           |                                      |                |                |                |                |               |                |                |                |
| Principal Apportionment                               | 8010-8019 |                                      | 82,230.60      | 82,230.60      | 216,412.60     | 82,230.60      | 0.00          | 134,182.00     | 32,892.24      | 37,277.87      |
| Property Taxes  | 8020-8079 |                                      | 984,936.16     | 0.00           | 853,574.72     | 0.00           | 10,707,629.87 | 21,071,863.11  | 2,383,125.79   | 0.00           |
| Miscellaneous Funds                                   | 8080-8099 |                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           |
| Federal Revenue                                       | 8100-8299 |                                      | 0.00           | 0.00           | 0.00           | 0.00           | 82,271.80     | 0.00           | 98,205.00      | 0.00           |
| Other State Revenue                                   | 8300-8599 |                                      | 844,121.00     | 0.00           | 646,298.64     | 650.00         | 0.00          | 231,928.00     | 125,384.26     | 7,835.00       |
| Other Local Revenue                                   | 8600-8799 |                                      | 2,184.00       | 17,462.23      | 68,197.96      | 414,353.99     | 60,192.90     | 476,423.61     | 499,555.03     | 85,522.41      |
| Interfund Transfers In                                | 8910-8929 |                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           |
| All Other Financing Sources                           | 8930-8979 |                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           |
| TOTAL RECEIPTS  |           |                                      | 1,913,471.76   | 99,692.83      | 1,784,483.92   | 497,234.59     | 10,850,094.57 | 21,914,396.72  | 3,139,162.32   | 130,635.28     |
| C. DISBURSEMENTS                                      |           |                                      |                |                |                |                |               |                |                |                |
| Certificated Salaries                                 | 1000-1999 |                                      | 262,902.00     | 634,012.00     | 2,468,827.00   | 2,443,716.00   | 2,483,839.00  | 0.00           | 5,283,180.00   | 2,477,678.00   |
| Classified Salaries                                   | 2000-2999 |                                      | 16,155.00      | 426,279.00     | 686,574.00     | 779,385.00     | 802,840.00    | 828,828.00     | 959,138.00     | 773,722.00     |
| Employee Benefits                                     | 3000-3999 |                                      | 474,818.00     | 666,861.00     | 898,944.00     | 1,599,721.00   | 770,726.00    | 1,111,895.00   | 1,369,070.00   | 1,096,370.00   |
| Books and Supplies                                    | 4000-4999 |                                      | 7,808.00       | 51,133.00      | 89,727.00      | 298,699.00     | 254,551.00    | 93,372.00      | 59,605.00      | 53,001.00      |
| Services  | 5000-5999 |                                      | 191,622.00     | 462,063.00     | 813,530.00     | 1,011,628.00   | 923,857.00    | 1,042,419.00   | 675,685.00     | 716,612.00     |
| Capital Outlay  | 6000-6599 |                                      | 14,020.00      | 134,160.00     | 622,692.00     | 74,376.00      | 167,909.00    | 274,026.00     | 55,639.00      | 148,347.00     |
| Other Outgo   | 7000-7499 |                                      | 16,653.00      | 16,653.00      | 30,281.00      | 30,281.00      | 13,627.00     | 11,966.00      | 6,661.00       | 49,322.00      |
| Interfund Transfers Out                               | 7600-7629 |                                      | 250,000.00     | 0.00           | 0.00           | 0.00           | 0.00          | 2,700,000.00   | 0.00           | 100,000.00     |
| All Other Financing Uses                              | 7630-7699 |                                      | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           |
| TOTAL DISBURSEMENTS                                   |           |                                      | 1,233,978.00   | 2,391,161.00   | 5,610,575.00   | 6,237,806.00   | 5,417,349.00  | 6,062,506.00   | 8,408,978.00   | 5,415,052.00   |
| D. BALANCE SHEET ITEMS                                |           |                                      |                |                |                |                |               |                |                |                |
| <u>Assets and Deferred Outflows</u>                   |           |                                      |                |                |                |                |               |                |                |                |
| Cash Not In Treasury                                  | 9111-9199 | 160,000.00                           | 110,000.00     | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           |
| Accounts Receivable                                   | 9200-9299 | 2,173,602.58                         | 37,277.87      | 0.00           | 1,471,959.00   | 120,748.00     | 0.00          | (65,814.00)    | 32,672.00      | 4,447.00       |
| Due From Other Funds                                  | 9310      | 500.00                               | 500.00         | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           |
| Stores  | 9320      | 0.00                                 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           |
| Prepaid Expenditures                                  | 9330      | 25,000.00                            | 25,000.00      | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           |
| Other Current Assets                                  | 9340      | 0.00                                 | (71,724.89)    | (31,206.79)    | (48,159.96)    | 2,149.90       | (2,434.08)    | (70,116.44)    | 66,963.51      | (510.15)       |
| Deferred Outflows of Resources                        | 9490      | 0.00                                 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           |
| SUBTOTAL  |           | 2,359,102.58                         | 101,052.98     | (31,206.79)    | 1,423,799.04   | 122,897.90     | (2,434.08)    | (135,930.44)   | 99,635.51      | 3,936.85       |
| <u>Liabilities and Deferred Inflows</u>               |           |                                      |                |                |                |                |               |                |                |                |
| Accounts Payable                                      | 9500-9599 | 2,678,074.00                         | 2,676,730.00   | (155,241.00)   | 154,351.00     | (354,738.00)   | 269,499.00    | (266,605.00)   | 78,278.00      | 261,848.00     |
| Due To Other Funds                                    | 9610      | 0.00                                 | 0.00           | 0.00           | (6,000,000.00) | 0.00           | 0.00          | 6,000,000.00   | 0.00           | 0.00           |
| Current Loans   | 9640      | 0.00                                 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           |
| Unearned Revenues                                     | 9650      | 205,980.00                           | 205,980.00     | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           |
| Deferred Inflows of Resources                         | 9690      | 0.00                                 | 0.00           | 0.00           | 0.00           | 0.00           | 0.00          | 0.00           | 0.00           | 0.00           |
| SUBTOTAL  |           | 2,884,054.00                         | 2,882,710.00   | (155,241.00)   | (5,845,649.00) | (354,738.00)   | 269,499.00    | 5,733,395.00   | 78,278.00      | 261,848.00     |
| <u>Nonoperating</u>                                   |           |                                      |                |                |                |                |               |                |                |                |
| Suspense Clearing                                     | 9910      |                                      | 0.00           |                |                |                |               |                |                |                |
| TOTAL BALANCE SHEET ITEMS                             |           | (524,951.42)                         | (2,781,657.02) | 124,034.21     | 7,269,448.04   | 477,635.90     | (271,933.08)  | (5,869,325.44) | 21,357.51      | (257,911.15)   |
| E. NET INCREASE/DECREASE (B - C + D)                  |           |                                      | (2,102,163.26) | (2,167,433.96) | 3,443,356.96   | (5,262,935.51) | 5,160,812.49  | 9,982,565.28   | (5,248,458.17) | (5,542,327.87) |
| F. ENDING CASH (A + E)                                |           |                                      | 12,378,528.74  | 10,211,094.78  | 13,654,451.74  | 8,391,516.23   | 13,552,328.72 | 23,534,894.00  | 18,286,435.83  | 12,744,107.96  |
| G. ENDING CASH, PLUS CASH<br>ACCRUALS AND ADJUSTMENTS |           |                                      |                |                |                |                |               |                |                |                |



|  | Object    | March         | April         | May            | June           | Accruals       | Adjustments | TOTAL         | BUDGET        |
|--|-----------|---------------|---------------|----------------|----------------|----------------|-------------|---------------|---------------|
| ESTIMATES THROUGH THE MONTH OF                     | JUNE      |               |               |                |                |                |             |               |               |
| A. BEGINNING CASH                                  |           | 12,744,107.96 | 12,437,600.88 | 26,367,050.31  | 22,775,158.65  |                |             |               |               |
| B. RECEIPTS  |           |               |               |                |                |                |             |               |               |
| LCFF/Revenue Limit Sources                         |           |               |               |                |                |                |             |               |               |
| Principal Apportionment                            | 8010-8019 | 171,458.87    | 37,277.87     | 37,277.88      | 133,723.00     | 37,277.87      |             | 1,084,472.00  | 1,084,472.00  |
| Property Taxes                                     | 8020-8079 | 4,495,691.38  | 19,300,603.20 | 1,906,188.49   | 371,790.28     | 0.00           |             | 62,075,403.00 | 62,075,403.00 |
| Miscellaneous Funds                                | 8080-8099 | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           |             | 0.00          | 0.00          |
| Federal Revenue                                    | 8100-8299 | 79,666.00     | 18,539.00     | 0.00           | 98,202.00      | 502,232.20     |             | 879,116.00    | 879,116.00    |
| Other State Revenue                                | 8300-8599 | 426,147.23    | 5,098.34      | 0.00           | 2,871,266.95   | 327,538.58     |             | 5,486,268.00  | 5,486,268.00  |
| Other Local Revenue                                | 8600-8799 | 222,184.29    | 209,630.79    | 19,020.05      | 389,185.00     | 191,136.74     |             | 2,655,049.00  | 2,655,049.00  |
| Interfund Transfers In                             | 8910-8929 | 0.00          | 0.00          | 0.00           | 0.00           |                |             | 0.00          | 0.00          |
| All Other Financing Sources                        | 8930-8979 | 0.00          | 0.00          | 0.00           | 0.00           |                |             | 0.00          | 0.00          |
| TOTAL RECEIPTS                                     |           | 5,395,147.77  | 19,571,149.20 | 1,962,486.42   | 3,864,167.23   | 1,058,185.39   | 0.00        | 72,180,308.00 | 72,180,308.00 |
| C. DISBURSEMENTS                                   |           |               |               |                |                |                |             |               |               |
| Certificated Salaries                              | 1000-1999 | 2,472,304.00  | 2,475,267.00  | 2,466,514.00   | 2,731,819.00   | 115,853.00     |             | 26,315,911.00 | 26,315,911.00 |
| Classified Salaries                                | 2000-2999 | 763,946.00    | 957,546.00    | 796,617.00     | 1,262,869.00   | 665,438.00     |             | 9,719,337.00  | 9,719,337.00  |
| Employee Benefits                                  | 3000-3999 | 1,379,890.00  | 1,034,048.00  | 1,694,615.00   | 3,478,919.00   | 718,346.00     |             | 16,294,223.00 | 16,294,223.00 |
| Books and Supplies                                 | 4000-4999 | 154,023.00    | 153,661.00    | 147,530.00     | 715,933.00     | 284,239.00     |             | 2,363,282.00  | 2,363,282.00  |
| Services   | 5000-5999 | 832,801.00    | 1,013,657.00  | 380,369.00     | 3,028,193.00   | 661,468.00     |             | 11,753,904.00 | 11,753,904.00 |
| Capital Outlay                                     | 6000-6599 | 57,881.00     | 8,618.00      | 33,487.00      | 205,068.00     | 82,884.00      |             | 1,879,107.00  | 1,879,107.00  |
| Other Outgo  | 7000-7499 | 39,753.00     | 8,603.00      | 34,690.00      | 114,673.00     | 75,681.00      |             | 448,844.00    | 448,844.00    |
| Interfund Transfers Out                            | 7600-7629 | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           |             | 3,050,000.00  | 3,050,000.00  |
| All Other Financing Uses                           | 7630-7699 | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           |             | 0.00          | 0.00          |
| TOTAL DISBURSEMENTS                                |           | 5,700,598.00  | 5,651,400.00  | 5,553,822.00   | 11,537,474.00  | 2,603,909.00   | 0.00        | 71,824,608.00 | 71,824,608.00 |
| D. BALANCE SHEET ITEMS                             |           |               |               |                |                |                |             |               |               |
| <u>Assets and Deferred Outflows</u>                |           |               |               |                |                |                |             |               |               |
| Cash Not In Treasury                               | 9111-9199 | 0.00          | 0.00          | 0.00           | 0.00           | (110,000.00)   |             | 0.00          |               |
| Accounts Receivable                                | 9200-9299 | 8,226.00      | 12,448.00     | 236.00         | 551,402.71     | (1,058,185.39) |             | 1,115,417.19  |               |
| Due From Other Funds                               | 9310      | 0.00          | 0.00          | 0.00           | 0.00           | (500.00)       |             | 0.00          |               |
| Stores   | 9320      | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           |             | 0.00          |               |
| Prepaid Expenditures                               | 9330      | 0.00          | 0.00          | 0.00           | 0.00           | (25,000.00)    |             | 0.00          |               |
| Other Current Assets                               | 9340      | 1,814.15      | (2,854.77)    | (783.08)       | 156,862.60     | 0.00           |             | 0.00          |               |
| Deferred Outflows of Resources                     | 9490      | 0.00          | 0.00          | 0.00           | 0.00           |                |             | 0.00          |               |
| SUBTOTAL   |           | 10,040.15     | 9,593.23      | (547.08)       | 708,265.31     | (1,193,685.39) | 0.00        | 1,115,417.19  |               |
| <u>Liabilities and Deferred Inflows</u>            |           |               |               |                |                |                |             |               |               |
| Accounts Payable                                   | 9500-9599 | 11,097.00     | (107.00)      | 9.00           | 2,953.00       | (2,603,909.00) |             | 74,165.00     |               |
| Due To Other Funds                                 | 9610      | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           |             | 0.00          |               |
| Current Loans                                      | 9640      | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           |             | 0.00          |               |
| Unearned Revenues                                  | 9650      | 0.00          | 0.00          | 0.00           | 0.00           | (210,000.00)   |             | (4,020.00)    |               |
| Deferred Inflows of Resources                      | 9690      | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           |             | 0.00          |               |
| SUBTOTAL   |           | 11,097.00     | (107.00)      | 9.00           | 2,953.00       | (2,813,909.00) | 0.00        | 70,145.00     |               |
| <u>Nonoperating</u>                                |           |               |               |                |                |                |             |               |               |
| Suspense Clearing                                  | 9910      |               |               |                |                |                |             | 0.00          |               |
| TOTAL BALANCE SHEET ITEMS                          |           | (1,056.85)    | 9,700.23      | (556.08)       | 705,312.31     | 1,620,223.61   | 0.00        | 1,045,272.19  |               |
| E. NET INCREASE/DECREASE (B - C + D)               |           | (306,507.08)  | 13,929,449.43 | (3,591,891.66) | (6,967,994.46) | 74,500.00      | 0.00        | 1,400,972.19  | 355,700.00    |
| F. ENDING CASH (A + E)                             |           | 12,437,600.88 | 26,367,050.31 | 22,775,158.65  | 15,807,164.19  |                |             |               |               |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS |           |               |               |                |                |                |             | 15,881,664.19 |               |

| Description  | Object Codes         | 2021-22<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2022-23<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2023-24<br>Projection<br>(E) |
|--|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E;<br>current year - Column A - is extracted) |                      |                                       |                                     |                              |                                     |                              |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                                       |                                     |                              |                                     |                              |
| 1. LCFF/Revenue Limit Sources  | 8010-8099            | 63,159,875.00                         | 3.11%                               | 65,127,125.00                | 3.45%                               | 67,375,483.00                |
| 2. Federal Revenues  | 8100-8299            | 879,116.00                            | 30.47%                              | 1,146,940.00                 | 0.00%                               | 1,146,940.00                 |
| 3. Other State Revenues  | 8300-8599            | 5,486,268.00                          | -21.99%                             | 4,279,564.00                 | 3.39%                               | 4,424,490.00                 |
| 4. Other Local Revenues  | 8600-8799            | 2,655,049.00                          | 6.52%                               | 2,828,079.00                 | 0.67%                               | 2,847,120.00                 |
| 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)   |                      | 72,180,308.00                         | 1.66%                               | 73,381,708.00                | 3.29%                               | 75,794,033.00                |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                                       |                                     |                              |                                     |                              |
| 1. Certificated Salaries   |                      |                                       |                                     |                              |                                     |                              |
| a. Base Salaries   |                      |                                       |                                     | 26,315,911.00                |                                     | 26,589,490.00                |
| b. Step & Column Adjustment  |                      |                                       |                                     | 943,974.00                   |                                     | 1,119,669.00                 |
| c. Cost-of-Living Adjustment   |                      |                                       |                                     | 0.00                         |                                     | 0.00                         |
| d. Other Adjustments   |                      |                                       |                                     | (670,395.00)                 |                                     | (165,893.00)                 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)  | 1000-1999            | 26,315,911.00                         | 1.04%                               | 26,589,490.00                | 3.59%                               | 27,543,266.00                |
| 2. Classified Salaries   |                      |                                       |                                     |                              |                                     |                              |
| a. Base Salaries   |                      |                                       |                                     | 9,719,337.00                 |                                     | 9,799,205.00                 |
| b. Step & Column Adjustment  |                      |                                       |                                     | 79,868.00                    |                                     | 96,663.00                    |
| c. Cost-of-Living Adjustment   |                      |                                       |                                     | 0.00                         |                                     | 0.00                         |
| d. Other Adjustments   |                      |                                       |                                     | 0.00                         |                                     | 0.00                         |
| e. Total Classified Salaries (Sum lines B2a thru B2d)  | 2000-2999            | 9,719,337.00                          | 0.82%                               | 9,799,205.00                 | 0.99%                               | 9,895,868.00                 |
| 3. Employee Benefits   | 3000-3999            | 16,294,223.00                         | 3.55%                               | 16,872,134.00                | 4.04%                               | 17,553,107.00                |
| 4. Books and Supplies  | 4000-4999            | 2,363,282.00                          | -1.84%                              | 2,319,730.00                 | -19.50%                             | 1,867,345.00                 |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 11,753,904.00                         | -7.74%                              | 10,844,275.00                | 0.91%                               | 10,943,140.00                |
| 6. Capital Outlay  | 6000-6999            | 1,879,107.00                          | -27.71%                             | 1,358,358.00                 | 6.59%                               | 1,447,928.00                 |
| 7. Other Outgo (excluding Transfers of Indirect Costs)   | 7100-7299, 7400-7499 | 454,266.00                            | 0.50%                               | 456,560.00                   | 0.66%                               | 459,556.00                   |
| 8. Other Outgo - Transfers of Indirect Costs   | 7300-7399            | (5,422.00)                            | 2.25%                               | (5,544.00)                   | 1.68%                               | (5,637.00)                   |
| 9. Other Financing Uses  |                      |                                       |                                     |                              |                                     |                              |
| a. Transfers Out   | 7600-7629            | 3,050,000.00                          | -20.49%                             | 2,425,000.00                 | 20.62%                              | 2,925,000.00                 |
| 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)  |                      | 71,824,608.00                         | -1.62%                              | 70,659,208.00                | 2.79%                               | 72,629,573.00                |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b><br>(Line A6 minus line B11)                                  |                      |                                       |                                     |                              |                                     |                              |
|  |                      | 355,700.00                            |                                     | 2,722,500.00                 |                                     | 3,164,460.00                 |
| <b>D. FUND BALANCE</b>   |                      |                                       |                                     |                              |                                     |                              |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |                      | 14,480,692.00                         |                                     | 14,836,392.00                |                                     | 17,558,892.00                |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 14,836,392.00                         |                                     | 17,558,892.00                |                                     | 20,723,352.00                |
| 3. Components of Ending Fund Balance   |                      |                                       |                                     |                              |                                     |                              |
| a. Nonspendable  | 9710-9719            | 50,000.00                             |                                     | 50,000.00                    |                                     | 50,000.00                    |
| b. Restricted  | 9740                 | 2,900,000.00                          |                                     | 2,840,000.00                 |                                     | 2,920,000.00                 |
| 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                 | 8,286,392.00                          |                                     | 11,118,892.00                |                                     | 14,108,352.00                |
| e. Unassigned/Unappropriated   |                      |                                       |                                     |                              |                                     |                              |
| 1. Reserve for Economic Uncertainties  | 9789                 | 3,600,000.00                          |                                     | 3,550,000.00                 |                                     | 3,645,000.00                 |
| 2. Unassigned/Unappropriated   | 9790                 | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| f. Total Components of Ending Fund Balance<br>(Line D3f must agree with line D2)                               |                      | 14,836,392.00                         |                                     | 17,558,892.00                |                                     | 20,723,352.00                |

| Description   | Object Codes | 2021-22<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2022-23<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2023-24<br>Projection<br>(E) |
|---|--------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| <b>E. AVAILABLE RESERVES</b>  |              |                                       |                                     |                              |                                     |                              |
| 1. General Fund   |              |                                       |                                     |                              |                                     |                              |
| a. Stabilization Arrangements   | 9750         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| b. Reserve for Economic Uncertainties   | 9789         | 3,600,000.00                          |                                     | 3,550,000.00                 |                                     | 3,645,000.00                 |
| c. Unassigned/Unappropriated  | 9790         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| d. Negative Restricted Ending Balances<br>(Negative resources 2000-9999)  | 979Z         |                                       |                                     | 0.00                         |                                     | 0.00                         |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)   |              |                                       |                                     |                              |                                     |                              |
| a. Stabilization Arrangements   | 9750         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| b. Reserve for Economic Uncertainties   | 9789         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| c. Unassigned/Unappropriated  | 9790         | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)  |              | 3,600,000.00                          |                                     | 3,550,000.00                 |                                     | 3,645,000.00                 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)  |              | 5.01%                                 |                                     | 5.02%                        |                                     | 5.02%                        |
| <b>F. RECOMMENDED RESERVES</b>  |              |                                       |                                     |                              |                                     |                              |
| 1. Special Education Pass-through Exclusions  |              |                                       |                                     |                              |                                     |                              |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):  |              |                                       |                                     |                              |                                     |                              |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?   | No           |                                       |                                     |                              |                                     |                              |
| b. If you are the SELPA AU and are excluding special education pass-through funds:  |              |                                       |                                     |                              |                                     |                              |
| 1. Enter the name(s) of the SELPA(s):   |              |                                       |                                     |                              |                                     |                              |
| 2. Special education pass-through funds<br>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) |              | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| 2. District ADA   |              |                                       |                                     |                              |                                     |                              |
| Used to determine the reserve standard percentage level on line F3d<br>(Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)   |              | 2,543.53                              |                                     | 2,511.12                     |                                     | 2,422.51                     |
| 3. Calculating the Reserves   |              |                                       |                                     |                              |                                     |                              |
| a. Expenditures and Other Financing Uses (Line B11)   |              | 71,824,608.00                         |                                     | 70,659,208.00                |                                     | 72,629,573.00                |
| 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<br>(Line F3a plus line F3b)  |              | 71,824,608.00                         |                                     | 70,659,208.00                |                                     | 72,629,573.00                |
| d. Reserve Standard Percentage Level<br>(Refer to Form 01CS, Criterion 10 for calculation details)  |              | 3%                                    |                                     | 3%                           |                                     | 3%                           |
| e. Reserve Standard - By Percent (Line F3c times F3d)   |              | 2,154,738.24                          |                                     | 2,119,776.24                 |                                     | 2,178,887.19                 |
| f. Reserve Standard - By Amount<br>(Refer to Form 01CS, Criterion 10 for calculation details)   |              | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| g. Reserve Standard (Greater of Line F3e or F3f)  |              | 2,154,738.24                          |                                     | 2,119,776.24                 |                                     | 2,178,887.19                 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)  |              | YES                                   |                                     | YES                          |                                     | YES                          |

| Description  | Object Codes         | 2021-22<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2022-23<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2023-24<br>Projection<br>(E) |
|--|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E;<br>current year - Column A - is extracted) |                      |                                       |                                     |                              |                                     |                              |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                                       |                                     |                              |                                     |                              |
| 1. LCFF/Revenue Limit Sources  | 8010-8099            | 63,159,875.00                         | 3.11%                               | 65,127,125.00                | 3.45%                               | 67,375,483.00                |
| 2. Federal Revenues  | 8100-8299            | 0.00                                  | 0.00%                               | 0.00                         | 0.00%                               | 0.00                         |
| 3. Other State Revenues  | 8300-8599            | 545,741.00                            | -4.13%                              | 523,193.00                   | -0.63%                              | 519,900.00                   |
| 4. Other Local Revenues  | 8600-8799            | 937,728.00                            | 18.45%                              | 1,110,758.00                 | 1.68%                               | 1,129,368.00                 |
| 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            | (10,150,517.00)                       | -0.51%                              | (10,098,275.00)              | 4.49%                               | (10,552,052.00)              |
| 6. Total (Sum lines A1 thru A5c)   |                      | 54,492,827.00                         | 3.98%                               | 56,662,801.00                | 3.19%                               | 58,472,699.00                |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                                       |                                     |                              |                                     |                              |
| 1. Certificated Salaries   |                      |                                       |                                     |                              |                                     |                              |
| a. Base Salaries   |                      |                                       |                                     | 22,205,735.00                |                                     | 23,029,463.00                |
| b. Step & Column Adjustment  |                      |                                       |                                     | 823,728.00                   |                                     | 1,004,403.00                 |
| c. Cost-of-Living Adjustment   |                      |                                       |                                     |                              |                                     |                              |
| d. Other Adjustments   |                      |                                       |                                     |                              |                                     |                              |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)  | 1000-1999            | 22,205,735.00                         | 3.71%                               | 23,029,463.00                | 4.36%                               | 24,033,866.00                |
| 2. Classified Salaries   |                      |                                       |                                     |                              |                                     |                              |
| a. Base Salaries   |                      |                                       |                                     | 6,970,639.00                 |                                     | 7,029,356.00                 |
| b. Step & Column Adjustment  |                      |                                       |                                     | 58,717.00                    |                                     | 85,515.00                    |
| c. Cost-of-Living Adjustment   |                      |                                       |                                     |                              |                                     |                              |
| d. Other Adjustments   |                      |                                       |                                     |                              |                                     |                              |
| e. Total Classified Salaries (Sum lines B2a thru B2d)  | 2000-2999            | 6,970,639.00                          | 0.84%                               | 7,029,356.00                 | 1.22%                               | 7,114,871.00                 |
| 3. Employee Benefits   | 3000-3999            | 11,271,523.00                         | 4.27%                               | 11,753,124.00                | 2.01%                               | 11,989,560.00                |
| 4. Books and Supplies  | 4000-4999            | 1,879,816.00                          | 0.08%                               | 1,881,294.00                 | -21.36%                             | 1,479,409.00                 |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 7,932,014.00                          | -10.20%                             | 7,122,709.00                 | 0.06%                               | 7,126,907.00                 |
| 6. Capital Outlay  | 6000-6999            | 682,095.00                            | -28.16%                             | 490,000.00                   | 15.61%                              | 566,500.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)   | 7100-7299, 7400-7499 | 185,028.00                            | 1.24%                               | 187,322.00                   | 1.60%                               | 190,318.00                   |
| 8. Other Outgo - Transfers of Indirect Costs   | 7300-7399            | (39,723.00)                           | -4.42%                              | (37,967.00)                  | 0.59%                               | (38,192.00)                  |
| 9. Other Financing Uses  |                      |                                       |                                     |                              |                                     |                              |
| a. Transfers Out   | 7600-7629            | 3,050,000.00                          | -20.49%                             | 2,425,000.00                 | 20.62%                              | 2,925,000.00                 |
| 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)  |                      | 54,137,127.00                         | -0.47%                              | 53,880,301.00                | 2.80%                               | 55,388,239.00                |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>  |                      |                                       |                                     |                              |                                     |                              |
| (Line A6 minus line B11)   |                      | 355,700.00                            |                                     | 2,782,500.00                 |                                     | 3,084,460.00                 |
| <b>D. FUND BALANCE</b>   |                      |                                       |                                     |                              |                                     |                              |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |                      | 11,580,692.00                         |                                     | 11,936,392.00                |                                     | 14,718,892.00                |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 11,936,392.00                         |                                     | 14,718,892.00                |                                     | 17,803,352.00                |
| 3. Components of Ending Fund Balance   |                      |                                       |                                     |                              |                                     |                              |
| a. Nonspendable  | 9710-9719            | 50,000.00                             |                                     | 50,000.00                    |                                     | 50,000.00                    |
| b. Restricted  | 9740                 |                                       |                                     |                              |                                     |                              |
| c. Committed   |                      |                                       |                                     |                              |                                     |                              |
| 1. Stabilization Arrangements  | 9750                 | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| 2. Other Commitments   | 9760                 | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| d. Assigned  | 9780                 | 8,286,392.00                          |                                     | 11,118,892.00                |                                     | 14,108,352.00                |
| e. Unassigned/Unappropriated   |                      |                                       |                                     |                              |                                     |                              |
| 1. Reserve for Economic Uncertainties  | 9789                 | 3,600,000.00                          |                                     | 3,550,000.00                 |                                     | 3,645,000.00                 |
| 2. Unassigned/Unappropriated   | 9790                 | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| f. Total Components of Ending Fund Balance   |                      |                                       |                                     |                              |                                     |                              |
| (Line D3f must agree with line D2)   |                      | 11,936,392.00                         |                                     | 14,718,892.00                |                                     | 17,803,352.00                |

| Description  | Object<br>Codes | 2021-22<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2022-23<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2023-24<br>Projection<br>(E) |
|--|-----------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| <b>E. AVAILABLE RESERVES</b>   |                 |                                       |                                     |                              |                                     |                              |
| 1. General Fund  |                 |                                       |                                     |                              |                                     |                              |
| a. Stabilization Arrangements  | 9750            | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| b. Reserve for Economic Uncertainties  | 9789            | 3,600,000.00                          |                                     | 3,550,000.00                 |                                     | 3,645,000.00                 |
| c. Unassigned/Unappropriated   | 9790            | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| (Enter reserve projections for subsequent years 1 and 2<br>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)   |                 |                                       |                                     |                              |                                     |                              |
|  |                 | 3,600,000.00                          |                                     | 3,550,000.00                 |                                     | 3,645,000.00                 |
| <b>F. ASSUMPTIONS</b>  |                 |                                       |                                     |                              |                                     |                              |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |                 |                                       |                                     |                              |                                     |                              |
| A1. Projected secured property tax growth, 3.35% FY 21-22, 3.50% FY 22-23, 3.75% FY 23-24. B4-8. Increase non-salary expenses 1.65% FY 22-23 and 2.12% FY 23-24 and adjusted for one-time expenditures.  |                 |                                       |                                     |                              |                                     |                              |

| Description  | Object Codes         | 2021-22<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2022-23<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2023-24<br>Projection<br>(E) |
|--|----------------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E;<br>current year - Column A - is extracted) |                      |                                       |                                     |                              |                                     |                              |
| <b>A. REVENUES AND OTHER FINANCING SOURCES</b>   |                      |                                       |                                     |                              |                                     |                              |
| 1. LCFF/Revenue Limit Sources  | 8010-8099            | 0.00                                  | 0.00%                               | 0.00                         | 0.00%                               | 0.00                         |
| 2. Federal Revenues  | 8100-8299            | 879,116.00                            | 30.47%                              | 1,146,940.00                 | 0.00%                               | 1,146,940.00                 |
| 3. Other State Revenues  | 8300-8599            | 4,940,527.00                          | -23.97%                             | 3,756,371.00                 | 3.95%                               | 3,904,590.00                 |
| 4. Other Local Revenues  | 8600-8799            | 1,717,321.00                          | 0.00%                               | 1,717,321.00                 | 0.03%                               | 1,717,752.00                 |
| 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            | 10,150,517.00                         | -0.51%                              | 10,098,275.00                | 4.49%                               | 10,552,052.00                |
| 6. Total (Sum lines A1 thru A5c)   |                      | 17,687,481.00                         | -5.48%                              | 16,718,907.00                | 3.60%                               | 17,321,334.00                |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>  |                      |                                       |                                     |                              |                                     |                              |
| 1. Certificated Salaries   |                      |                                       |                                     |                              |                                     |                              |
| a. Base Salaries   |                      |                                       |                                     | 4,110,176.00                 |                                     | 3,560,027.00                 |
| b. Step & Column Adjustment  |                      |                                       |                                     | 120,246.00                   |                                     | 115,266.00                   |
| c. Cost-of-Living Adjustment   |                      |                                       |                                     |                              |                                     |                              |
| d. Other Adjustments   |                      |                                       |                                     | (670,395.00)                 |                                     | (165,893.00)                 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d)  | 1000-1999            | 4,110,176.00                          | -13.39%                             | 3,560,027.00                 | -1.42%                              | 3,509,400.00                 |
| 2. Classified Salaries   |                      |                                       |                                     |                              |                                     |                              |
| a. Base Salaries   |                      |                                       |                                     | 2,748,698.00                 |                                     | 2,769,849.00                 |
| b. Step & Column Adjustment  |                      |                                       |                                     | 21,151.00                    |                                     | 11,148.00                    |
| c. Cost-of-Living Adjustment   |                      |                                       |                                     |                              |                                     |                              |
| d. Other Adjustments   |                      |                                       |                                     |                              |                                     |                              |
| e. Total Classified Salaries (Sum lines B2a thru B2d)  | 2000-2999            | 2,748,698.00                          | 0.77%                               | 2,769,849.00                 | 0.40%                               | 2,780,997.00                 |
| 3. Employee Benefits   | 3000-3999            | 5,022,700.00                          | 1.92%                               | 5,119,010.00                 | 8.68%                               | 5,563,547.00                 |
| 4. Books and Supplies  | 4000-4999            | 483,466.00                            | -9.31%                              | 438,436.00                   | -11.52%                             | 387,936.00                   |
| 5. Services and Other Operating Expenditures   | 5000-5999            | 3,821,890.00                          | -2.62%                              | 3,721,566.00                 | 2.54%                               | 3,816,233.00                 |
| 6. Capital Outlay  | 6000-6999            | 1,197,012.00                          | -27.46%                             | 868,358.00                   | 1.51%                               | 881,428.00                   |
| 7. Other Outgo (excluding Transfers of Indirect Costs)   | 7100-7299, 7400-7499 | 269,238.00                            | 0.00%                               | 269,238.00                   | 0.00%                               | 269,238.00                   |
| 8. Other Outgo - Transfers of Indirect Costs   | 7300-7399            | 34,301.00                             | -5.48%                              | 32,423.00                    | 0.41%                               | 32,555.00                    |
| 9. Other Financing Uses  |                      |                                       |                                     |                              |                                     |                              |
| a. Transfers Out   | 7600-7629            | 0.00                                  | 0.00%                               | 0.00                         | 0.00%                               | 0.00                         |
| b. Other Uses  | 7630-7699            | 0.00                                  | 0.00%                               | 0.00                         | 0.00%                               | 0.00                         |
| 10. Other Adjustments (Explain in Section F below)   |                      |                                       |                                     |                              |                                     |                              |
| 11. Total (Sum lines B1 thru B10)  |                      | 17,687,481.00                         | -5.14%                              | 16,778,907.00                | 2.76%                               | 17,241,334.00                |
| <b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>  |                      |                                       |                                     |                              |                                     |                              |
| (Line A6 minus line B11)   |                      | 0.00                                  |                                     | (60,000.00)                  |                                     | 80,000.00                    |
| <b>D. FUND BALANCE</b>   |                      |                                       |                                     |                              |                                     |                              |
| 1. Net Beginning Fund Balance (Form 01, line F1e)  |                      | 2,900,000.00                          |                                     | 2,900,000.00                 |                                     | 2,840,000.00                 |
| 2. Ending Fund Balance (Sum lines C and D1)  |                      | 2,900,000.00                          |                                     | 2,840,000.00                 |                                     | 2,920,000.00                 |
| 3. Components of Ending Fund Balance   |                      |                                       |                                     |                              |                                     |                              |
| a. Nonspendable  | 9710-9719            | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| b. Restricted  | 9740                 | 2,900,000.00                          |                                     | 2,840,000.00                 |                                     | 2,920,000.00                 |
| 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                 | 0.00                                  |                                     | 0.00                         |                                     | 0.00                         |
| f. Total Components of Ending Fund Balance   |                      |                                       |                                     |                              |                                     |                              |
| (Line D3f must agree with line D2)   |                      | 2,900,000.00                          |                                     | 2,840,000.00                 |                                     | 2,920,000.00                 |

| Description  | Object<br>Codes | 2021-22<br>Budget<br>(Form 01)<br>(A) | %<br>Change<br>(Cols. C-A/A)<br>(B) | 2022-23<br>Projection<br>(C) | %<br>Change<br>(Cols. E-C/C)<br>(D) | 2023-24<br>Projection<br>(E) |
|--|-----------------|---------------------------------------|-------------------------------------|------------------------------|-------------------------------------|------------------------------|
| <b>E. AVAILABLE RESERVES</b>   |                 |                                       |                                     |                              |                                     |                              |
| 1. General Fund  |                 |                                       |                                     |                              |                                     |                              |
| a. Stabilization Arrangements  | 9750            |                                       |                                     |                              |                                     |                              |
| b. Reserve for Economic Uncertainties  | 9789            |                                       |                                     |                              |                                     |                              |
| c. Unassigned/Unappropriated   | 9790            |                                       |                                     |                              |                                     |                              |
| (Enter reserve projections for subsequent years 1 and 2<br>in Columns C and E; current year - Column A - is extracted.)  |                 |                                       |                                     |                              |                                     |                              |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17)  |                 |                                       |                                     |                              |                                     |                              |
| a. Stabilization Arrangements  | 9750            |                                       |                                     |                              |                                     |                              |
| b. Reserve for Economic Uncertainties  | 9789            |                                       |                                     |                              |                                     |                              |
| c. Unassigned/Unappropriated   | 9790            |                                       |                                     |                              |                                     |                              |
| 3. Total Available Reserves (Sum lines E1a thru E2c)   |                 |                                       |                                     |                              |                                     |                              |
| <b>F. ASSUMPTIONS</b>  |                 |                                       |                                     |                              |                                     |                              |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. |                 |                                       |                                     |                              |                                     |                              |
| B1d. Adjust for one-time salaries from Federal ESSER III and State ELO grants. B4-8. Increase non-salary expenses 1.65% FY 22-23 and 2.12% FY 23-24 and adjusted for one-time Special Education, RRMA projects, and Federal and State COVID-19 expenditures.   |                 |                                       |                                     |                              |                                     |                              |

| Description  | 2020-21 Estimated Actuals |            |            | 2021-22 Budget    |                      |                      |
|--|---------------------------|------------|------------|-------------------|----------------------|----------------------|
|  | P-2 ADA                   | Annual ADA | Funded ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Funded ADA |
| <b>A. DISTRICT</b>   |                           |            |            |                   |                      |                      |
| <b>1. Total District Regular ADA</b><br>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)  | 2,675.03                  | 2,675.03   | 2,675.03   | 2,543.53          | 2,543.53             | 2,672.74             |
| <b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b><br>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) |                           |            |            |                   |                      |                      |
| <b>3. Total Basic Aid Open Enrollment Regular ADA</b><br>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)                               |                           |            |            |                   |                      |                      |
| <b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>   | 2,675.03                  | 2,675.03   | 2,675.03   | 2,543.53          | 2,543.53             | 2,672.74             |
| <b>5. District Funded County Program ADA</b>   |                           |            |            |                   |                      |                      |
| a. County Community Schools  | 6.46                      | 6.46       | 6.46       | 6.46              | 6.46                 | 6.46                 |
| b. Special Education-Special Day Class   | 1.95                      | 1.95       | 1.95       | 1.95              | 1.95                 | 1.95                 |
| c. Special Education-NPS/LCI   | 0.00                      | 0.00       | 0.00       | 0.00              | 0.00                 | 0.00                 |
| d. Special Education Extended Year   | 0.19                      | 0.19       | 0.19       | 0.19              | 0.19                 | 0.19                 |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools   |                           |            |            |                   |                      |                      |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]   |                           |            |            |                   |                      |                      |
| <b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>   | 8.60                      | 8.60       | 8.60       | 8.60              | 8.60                 | 8.60                 |
| <b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>   | 2,683.63                  | 2,683.63   | 2,683.63   | 2,552.13          | 2,552.13             | 2,681.34             |
| <b>7. Adults in Correctional Facilities</b>  |                           |            |            |                   |                      |                      |
| <b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>  |                           |            |            |                   |                      |                      |



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<br>Funded ADA<br>(Form A, Lines A4 and C4) | Estimated/Unaudited Actuals<br>Funded ADA<br>(Form A, Lines A4 and C4) | ADA Variance Level<br>(If Budget is greater<br>than Actuals, else N/A) | Status     |
|-----------------------------|--|--|--|------------|
| Third Prior Year (2018-19)  |  |  |  |            |
| District Regular            | 2,788  | 2,788  |  |            |
| Charter School              |  |  |  |            |
| <b>Total ADA</b>            | <b>2,788</b>   | <b>2,788</b>   | <b>0.0%</b>  | <b>Met</b> |
| Second Prior Year (2019-20) |  |  |  |            |
| District Regular            | 2,742  | 2,745  |  |            |
| Charter School              |  |  |  |            |
| <b>Total ADA</b>            | <b>2,742</b>   | <b>2,745</b>   | <b>N/A</b>   | <b>Met</b> |
| First Prior Year (2020-21)  |  |  |  |            |
| District Regular            | 2,672  | 2,675  |  |            |
| Charter School              |  | 0  |  |            |
| <b>Total ADA</b>            | <b>2,672</b>   | <b>2,675</b>   | <b>N/A</b>   | <b>Met</b> |
| Budget Year (2021-22)       |  |  |  |            |
| District Regular            | 2,673  |  |  |            |
| Charter School              | 0  |  |  |            |
| <b>Total ADA</b>            | <b>2,673</b>   |  |  |            |

### 1B. Comparison of District ADA to the Standard

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

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

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

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

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

**2. CRITERION: Enrollment**

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

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

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

District's Enrollment Standard Percentage Level:

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

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

| Fiscal Year                 | Budget       | Enrollment<br>CBEDS Actual | Enrollment Variance Level<br>(If Budget is greater<br>than Actual, else N/A) | Status         |
|-----------------------------|--------------|----------------------------|--|----------------|
| Third Prior Year (2018-19)  |              |                            |  |                |
| District Regular            | 2,896        | 2,861                      |  |                |
| Charter School              |              |                            |  |                |
| <b>Total Enrollment</b>     | <b>2,896</b> | <b>2,861</b>               | <b>1.2%</b>  | <b>Not Met</b> |
| Second Prior Year (2019-20) |              |                            |  |                |
| District Regular            | 2,764        | 2,788                      |  |                |
| Charter School              |              |                            |  |                |
| <b>Total Enrollment</b>     | <b>2,764</b> | <b>2,788</b>               | <b>N/A</b>   | <b>Met</b>     |
| First Prior Year (2020-21)  |              |                            |  |                |
| District Regular            | 2,755        | 2,634                      |  |                |
| Charter School              |              |                            |  |                |
| <b>Total Enrollment</b>     | <b>2,755</b> | <b>2,634</b>               | <b>4.4%</b>  | <b>Not Met</b> |
| Budget Year (2021-22)       |              |                            |  |                |
| District Regular            | 2,661        |                            |  |                |
| Charter School              |              |                            |  |                |
| <b>Total Enrollment</b>     | <b>2,661</b> |                            |  |                |

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

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

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

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

Moderate projections were used to plan for staffing needs, since revenue implications are minimal.

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

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

Moderate projections were used to plan for staffing needs, since revenue implications are minimal.

**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<br>Estimated/Unaudited Actuals<br>(Form A, Lines A4 and C4) | Enrollment<br>CBEDS Actual<br>(Criterion 2, Item 2A) | Historical Ratio<br>of ADA to Enrollment |
|---|---|--|--|
| Third Prior Year (2018-19)  |   |  |  |
| District Regular  | 2,742   | 2,861  |  |
| Charter School  |   | 0  |  |
| <b>Total ADA/Enrollment</b>   | <b>2,742</b>  | <b>2,861</b>   | <b>95.8%</b>                             |
| Second Prior Year (2019-20)   |   |  |  |
| District Regular  | 2,675   | 2,788  |  |
| Charter School  |   |  |  |
| <b>Total ADA/Enrollment</b>   | <b>2,675</b>  | <b>2,788</b>   | <b>95.9%</b>                             |
| First Prior Year (2020-21)  |   |  |  |
| District Regular  | 2,675   | 2,634  |  |
| Charter School  | 0   |  |  |
| <b>Total ADA/Enrollment</b>   | <b>2,675</b>  | <b>2,634</b>   | <b>101.6%</b>                            |
| Historical Average Ratio:   |   |  | 97.8%                                    |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): |   |  | 98.3%                                    |

**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<br>Budget<br>(Form A, Lines A4 and C4) | Enrollment<br>Budget/Projected<br>(Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status     |
|-------------------------------|--|--|----------------------------|------------|
| Budget Year (2021-22)         |  |  |                            |            |
| District Regular              | 2,544  | 2,661  |                            |            |
| Charter School                | 0  |  |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>2,544</b>   | <b>2,661</b>   | <b>95.6%</b>               | <b>Met</b> |
| 1st Subsequent Year (2022-23) |  |  |                            |            |
| District Regular              | 2,511  | 2,627  |                            |            |
| Charter School                |  |  |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>2,511</b>   | <b>2,627</b>   | <b>95.6%</b>               | <b>Met</b> |
| 2nd Subsequent Year (2023-24) |  |  |                            |            |
| District Regular              | 2,423  | 2,534  |                            |            |
| Charter School                |  |  |                            |            |
| <b>Total ADA/Enrollment</b>   | <b>2,423</b>   | <b>2,534</b>   | <b>95.6%</b>               | <b>Met</b> |

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

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

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

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

**4. CRITERION: LCFF Revenue**

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

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

**4A. District's LCFF Revenue Standard**

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Step 1 - Change in Population   |                         |                          |                                  |                                  |
| a. ADA (Funded)<br>(Form A, lines A6 and C4)                                    | 2,683.63                | 2,681.34                 | 2,552.13                         | 2,519.72                         |
| b. Prior Year ADA (Funded)  |                         | 2,683.63                 | 2,681.34                         | 2,552.13                         |
| c. Difference (Step 1a minus Step 1b)   |                         | (2.29)                   | (129.21)                         | (32.41)                          |
| d. Percent Change Due to Population<br>(Step 1c divided by Step 1b)             |                         | -0.09%                   | -4.82%                           | -1.27%                           |
| Step 2 - Change in Funding Level  |                         |                          |                                  |                                  |
| a. Prior Year LCFF Funding  |                         | 61,108,100.00            | 63,159,875.00                    | 65,127,125.00                    |
| b1. COLA percentage   |                         | 5.07%                    | 2.48%                            | 3.11%                            |
| b2. COLA amount (proxy for purposes of this criterion)                          |                         | 3,098,180.67             | 1,566,364.90                     | 2,025,453.59                     |
| c. Percent Change Due to Funding Level<br>(Step 2b2 divided by Step 2a)         |                         | 5.07%                    | 2.48%                            | 3.11%                            |
| Step 3 - Total Change in Population and Funding Level<br>(Step 1d plus Step 2c) |                         | 4.98%                    | -2.34%                           | 1.84%                            |
| 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<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| Projected Local Property Taxes<br>(Form 01, Objects 8021 - 8089)             | 60,023,170.00           | 62,075,403.00            | 64,068,495.00                    | 66,323,335.00                    |
| Percent Change from Previous Year  |                         | 3.42%                    | 3.21%                            | 3.52%                            |
| Basic Aid Standard<br>(percent change from<br>previous year, plus/minus 1%): |                         | 2.42% to 4.42%           | 2.21% to 4.21%                   | 2.52% to 4.52%                   |

**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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| Necessary Small School Standard<br>(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<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|-------------------------|--------------------------|----------------------------------|----------------------------------|
| LCFF Revenue<br>(Fund 01, Objects 8011, 8012, 8020-8089) | 61,108,100.00           | 63,159,875.00            | 65,127,125.00                    | 67,375,483.00                    |
| District's Projected Change in LCFF Revenue:             |                         | 3.36%                    | 3.11%                            | 3.45%                            |
| Basic Aid Standard:                                      |                         | 2.42% to 4.42%           | 2.21% to 4.21%                   | 2.52% to 4.52%                   |
| Status:  |                         | Met                      | Met                              | Met                              |

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

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

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if 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<br>(Resources 0000-1999) |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
|                             | Salaries and Benefits<br>(Form 01, Objects 1000-3999)               | Total Expenditures<br>(Form 01, Objects 1000-7499) |  |
| Third Prior Year (2018-19)  | 36,684,660.75   | 45,820,845.70                                      | 80.1%  |
| Second Prior Year (2019-20) | 36,753,896.31   | 45,371,382.24                                      | 81.0%  |
| First Prior Year (2020-21)  | 39,370,655.00   | 49,330,639.00                                      | 79.8%  |
|                             | Historical Average Ratio:   |  | 80.3%  |

| District's Reserve Standard Percentage<br>(Criterion 10B, Line 4):<br><b>District's Salaries and Benefits Standard</b><br>(historical average ratio, plus/minus the greater<br>of 3% or the district's reserve standard percentage): | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
|  | 3.0%                     | 3.0%                             | 3.0%                             |
|  | <b>77.3% to 83.3%</b>    | <b>77.3% to 83.3%</b>            | <b>77.3% to 83.3%</b>            |

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

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

| Fiscal Year                   | Budget - Unrestricted<br>(Resources 0000-1999)                                   |  | Ratio<br>of Unrestricted Salaries and Benefits<br>to Total Unrestricted Expenditures | Status |
|-------------------------------|--|--|--|--------|
|                               | Salaries and Benefits<br>(Form 01, Objects 1000-3999)<br>(Form MYP, Lines B1-B3) | Total Expenditures<br>(Form 01, Objects 1000-7499)<br>(Form MYP, Lines B1-B8, B10) |  |        |
| Budget Year (2021-22)         | 40,447,897.00  | 51,087,127.00  | 79.2%  | Met    |
| 1st Subsequent Year (2022-23) | 41,811,943.00  | 51,455,301.00  | 81.3%  | Met    |
| 2nd Subsequent Year (2023-24) | 43,138,297.00  | 52,463,239.00  | 82.2%  | 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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. District's Change in Population and Funding Level<br>(Criterion 4A1, Step 3):                             | 4.98%                    | -97.52%                          | 3.11%                            |
| <b>2. District's Other Revenues and Expenditures<br/>Standard Percentage Range (Line 1, plus/minus 10%):</b> | <b>-5.02% to 14.98%</b>  | <b>-107.52% to -87.52%</b>       | <b>-6.89% to 13.11%</b>          |
| 3. District's Other Revenues and Expenditures<br>Explanation Percentage Range (Line 1, plus/minus 5%):       | -.02% to 9.98%           | -102.52% to -92.52%              | -1.89% to 8.11%                  |

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

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

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

| Object Range / Fiscal Year  | Amount       | Percent Change<br>Over Previous Year | Change Is Outside<br>Explanation Range |
|---|--------------|--------------------------------------|--|
| <b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b> |              |                                      |  |
| First Prior Year (2020-21)  | 2,836,595.00 |                                      |  |
| Budget Year (2021-22)   | 879,116.00   | -69.01%                              | Yes                                    |
| 1st Subsequent Year (2022-23)   | 1,146,940.00 | 30.47%                               | Yes                                    |
| 2nd Subsequent Year (2023-24)   | 1,146,940.00 | 0.00%                                | No                                     |

**Explanation:**  
(required if Yes)

Remove one-time COVID-19 relief funds, CARES Act and CRRSA Act in FY 21-22 and added new COVID-19 relief funds, ARP Act ESSER III in FY 22-23 and FY 23-24.

|   |              |         |     |
|---|--------------|---------|-----|
| <b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b> |              |         |     |
| First Prior Year (2020-21)  | 4,833,843.00 |         |     |
| Budget Year (2021-22)   | 5,486,268.00 | 13.50%  | Yes |
| 1st Subsequent Year (2022-23)   | 4,279,564.00 | -21.99% | Yes |
| 2nd Subsequent Year (2023-24)   | 4,424,490.00 | 3.39%   | No  |

**Explanation:**  
(required if Yes)

Remove one-time COVID-19 relief funds, CARES Act and AB 86-IPi in FY 21-22 and added new COVID-19 relief funds, AB 86 ELO in FY 21-22 and FY 22-23..

|   |              |       |     |
|---|--------------|-------|-----|
| <b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b> |              |       |     |
| First Prior Year (2020-21)  | 2,515,335.00 |       |     |
| Budget Year (2021-22)   | 2,655,049.00 | 5.55% | No  |
| 1st Subsequent Year (2022-23)   | 2,828,079.00 | 6.52% | Yes |
| 2nd Subsequent Year (2023-24)   | 2,847,120.00 | 0.67% | No  |

**Explanation:**  
(required if Yes)

Increase bus pass fee revenue in FY 22-23 for full-capacity transportation.

|  |              |         |     |
|--|--------------|---------|-----|
| <b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b> |              |         |     |
| First Prior Year (2020-21)   | 3,036,748.00 |         |     |
| Budget Year (2021-22)  | 2,363,282.00 | -22.18% | Yes |
| 1st Subsequent Year (2022-23)  | 2,319,730.00 | -1.84%  | Yes |
| 2nd Subsequent Year (2023-24)  | 1,867,345.00 | -19.50% | Yes |

**Explanation:**  
(required if Yes)

Remove one-time COVID-19 relief and donation expenditures. Remove textbook adoption in FY 23-24.

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

|                               |               |        |     |
|-------------------------------|---------------|--------|-----|
| First Prior Year (2020-21)    | 11,655,604.00 |        |     |
| Budget Year (2021-22)         | 11,753,904.00 | 0.84%  | No  |
| 1st Subsequent Year (2022-23) | 10,844,275.00 | -7.74% | Yes |
| 2nd Subsequent Year (2023-24) | 10,943,140.00 | 0.91%  | No  |

**Explanation:**  
(required if Yes)

Remove one-time COVID-19 mitigation expenditures in FY 22-23.

**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<br>Over Previous Year | Status  |
|---|---------------|--------------------------------------|---------|
| <b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>                     |               |                                      |         |
| First Prior Year (2020-21)  | 10,185,773.00 |                                      |         |
| Budget Year (2021-22)   | 9,020,433.00  | -11.44%                              | Not Met |
| 1st Subsequent Year (2022-23)   | 8,254,583.00  | -8.49%                               | Not Met |
| 2nd Subsequent Year (2023-24)   | 8,418,550.00  | 1.99%                                | Met     |
| <b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b> |               |                                      |         |
| First Prior Year (2020-21)  | 14,692,352.00 |                                      |         |
| Budget Year (2021-22)   | 14,117,186.00 | -3.91%                               | Met     |
| 1st Subsequent Year (2022-23)   | 13,164,005.00 | -6.75%                               | Not Met |
| 2nd Subsequent Year (2023-24)   | 12,810,485.00 | -2.69%                               | 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)

Remove one-time COVID-19 relief funds, CARES Act and CRRSA Act in FY 21-22 and added new COVID-19 relief funds, ARP Act ESSER III in FY 22-23 and FY 23-24.

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

Remove one-time COVID-19 relief funds, CARES Act and AB 86-IPI in FY 21-22 and added new COVID-19 relief funds, AB 86 ELO in FY 21-22 and FY 22-23..

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

Increase bus pass fee revenue in FY 22-23 for full-capacity transportation.

- 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)

Remove one-time COVID-19 relief and donation expenditures. Remove textbook adoption in FY 23-24.

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

Remove one-time COVID-19 mitigation expenditures in FY 22-23.



## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

69,141,300.00

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

0.00

- c. Net Budgeted Expenditures and Other Financing Uses

69,141,300.00

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

2,074,239.00

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

3,398,862.00

Status

Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

#### Explanation:

(required if NOT met  
and Other is marked)

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

|   | Third Prior Year<br>(2018-19) | Second Prior Year<br>(2019-20) | First Prior Year<br>(2020-21) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999)   |                               |                                |                               |
| a. Stabilization Arrangements<br>(Funds 01 and 17, Object 9750)   | 0.00                          | 0.00                           | 0.00                          |
| b. Reserve for Economic Uncertainties<br>(Funds 01 and 17, Object 9789)   | 3,133,624.00                  | 3,198,553.00                   | 3,550,000.00                  |
| c. Unassigned/Unappropriated<br>(Funds 01 and 17, Object 9790)  | 0.00                          | 0.00                           | 0.00                          |
| d. Negative General Fund Ending Balances in Restricted<br>Resources (Fund 01, Object 979Z, if negative, for each of<br>resources 2000-9999) | 0.00                          | (59,250.74)                    | 0.00                          |
| e. Available Reserves (Lines 1a through 1d)   | 3,133,624.00                  | 3,139,302.26                   | 3,550,000.00                  |
| 2. Expenditures and Other Financing Uses  |                               |                                |                               |
| a. District's Total Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999)   | 62,672,462.89                 | 63,971,054.86                  | 70,575,966.00                 |
| b. Plus: Special Education Pass-through Funds (Fund 10, resources<br>3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)        |                               |                                | 0.00                          |
| c. Total Expenditures and Other Financing Uses<br>(Line 2a plus Line 2b)  | 62,672,462.89                 | 63,971,054.86                  | 70,575,966.00                 |
| 3. District's Available Reserve Percentage<br>(Line 1e divided by Line 2c)  | 5.0%                          | 4.9%                           | 5.0%                          |
| <b>District's Deficit Spending Standard Percentage Levels<br/>(Line 3 times 1/3):</b>   | <b>1.7%</b>                   | <b>1.6%</b>                    | <b>1.7%</b>                   |

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

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year                              | Net Change in<br>Unrestricted Fund Balance<br>(Form 01, Section E) | Total Unrestricted Expenditures<br>and Other Financing Uses<br>(Form 01, Objects 1000-7999) | Deficit Spending Level<br>(If Net Change in Unrestricted Fund<br>Balance is negative, else N/A) | Status |
|--|--|---|---|--------|
| Third Prior Year (2018-19)               | 687,716.47   | 49,070,845.70   | N/A   | Met    |
| Second Prior Year (2019-20)              | 3,455,103.42   | 48,896,382.24   | N/A   | Met    |
| First Prior Year (2020-21)               | 910,267.00   | 51,880,639.00   | N/A   | Met    |
| Budget Year (2021-22) (Information only) | 355,700.00   | 54,137,127.00   |   |        |

**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 <sup>1</sup> | District ADA      |
|-------------------------------|-------------------|
| 1.7%                          | 0 to 300          |
| 1.3%                          | 301 to 1,000      |
| 1.0%                          | 1,001 to 30,000   |
| 0.7%                          | 30,001 to 400,000 |
| 0.3%                          | 400,001 and over  |

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

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

District's Fund Balance Standard Percentage Level:

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

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

| Fiscal Year                              | Unrestricted General Fund Beginning Balance <sup>2</sup><br>(Form 01, Line F1e, Unrestricted Column) |                             | Beginning Fund Balance<br>Variance Level<br>(If overestimated, else N/A) | Status |
|--|--|-----------------------------|--|--------|
|  | Original Budget  | Estimated/Unaudited Actuals |  |        |
| Third Prior Year (2018-19)               | 4,047,165.00   | 6,527,605.57                | N/A  | Met    |
| Second Prior Year (2019-20)              | 5,062,083.00   | 7,215,322.04                | N/A  | Met    |
| First Prior Year (2020-21)               | 8,075,953.00   | 10,670,425.00               | N/A  | Met    |
| Budget Year (2021-22) (Information only) | 11,580,692.00  |                             |  |        |

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

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

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

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

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

|  | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4.<br>Subsequent Years, Form MYP, Line F2, if available.) | 2,544                    | 2,511                            | 2,423                            |
| <b>District's Reserve Standard Percentage Level:</b>   | <b>3%</b>                | <b>3%</b>                        | <b>3%</b>                        |

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

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

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

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

No

- a. Enter the name(s) of the SELPA(s):

---

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

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

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

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

|   | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses<br>(Fund 01, objects 1000-7999) (Form MYP, Line B11)       | 71,824,608.00            | 70,659,208.00                    | 72,629,573.00                    |
| 2. Plus: Special Education Pass-through<br>(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00                     | 0.00                             | 0.00                             |
| 3. Total Expenditures and Other Financing Uses<br>(Line B1 plus Line B2)                            | 71,824,608.00            | 70,659,208.00                    | 72,629,573.00                    |
| 4. Reserve Standard Percentage Level  | 3%                       | 3%                               | 3%                               |
| 5. Reserve Standard - by Percent<br>(Line B3 times Line B4)   | 2,154,738.24             | 2,119,776.24                     | 2,178,887.19                     |
| 6. Reserve Standard - by Amount<br>(\$71,000 for districts with 0 to 1,000 ADA, else 0)             | 0.00                     | 0.00                             | 0.00                             |
| 7. <b>District's Reserve Standard<br/>(Greater of Line B5 or Line B6)</b>                           | <b>2,154,738.24</b>      | <b>2,119,776.24</b>              | <b>2,178,887.19</b>              |

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

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

| Reserve Amounts<br>(Unrestricted resources 0000-1999 except Line 4):   | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements<br>(Fund 01, Object 9750) (Form MYP, Line E1a)  | 0.00                     | 0.00                             | 0.00                             |
| 2. General Fund - Reserve for Economic Uncertainties<br>(Fund 01, Object 9789) (Form MYP, Line E1b)  | 3,600,000.00             | 3,550,000.00                     | 3,645,000.00                     |
| 3. General Fund - Unassigned/Unappropriated Amount<br>(Fund 01, Object 9790) (Form MYP, Line E1c)  | 0.00                     | 0.00                             | 0.00                             |
| 4. General Fund - Negative Ending Balances in Restricted Resources<br>(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)<br>(Form MYP, Line E1d) | 0.00                     | 0.00                             | 0.00                             |
| 5. Special Reserve Fund - Stabilization Arrangements<br>(Fund 17, Object 9750) (Form MYP, Line E2a)  | 0.00                     |                                  |                                  |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties<br>(Fund 17, Object 9789) (Form MYP, Line E2b)  | 0.00                     |                                  |                                  |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount<br>(Fund 17, Object 9790) (Form MYP, Line E2c)  | 0.00                     |                                  |                                  |
| 8. District's Budgeted Reserve Amount<br>(Lines C1 thru C7)  | 3,600,000.00             | 3,550,000.00                     | 3,645,000.00                     |
| 9. District's Budgeted Reserve Percentage (Information only)<br>(Line 8 divided by Section 10B, Line 3)  | 5.01%                    | 5.02%                            | 5.02%                            |
| <b>District's Reserve Standard<br/>(Section 10B, Line 7):</b>  | <b>2,154,738.24</b>      | <b>2,119,776.24</b>              | <b>2,178,887.19</b>              |
| Status:  | Met                      | Met                              | Met                              |

### 10D. Comparison of District Reserve Amount to the Standard

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Use of Ongoing Revenues for One-time Expenditures**

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

| Description / Fiscal Year   | Projection      | Amount of Change | Percent Change  | Status  |
|---|-----------------|------------------|---|---------|
| <b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b> |                 |                  |   |         |
| First Prior Year (2020-21)  | (9,841,694.00)  |                  |   |         |
| Budget Year (2021-22)   | (10,150,517.00) | 308,823.00       | 3.1%  | Met     |
| 1st Subsequent Year (2022-23)   | (10,098,275.00) | (52,242.00)      | -0.5%   | Met     |
| 2nd Subsequent Year (2023-24)   | (10,552,052.00) | 453,777.00       | 4.5%  | Met     |
| <b>1b. Transfers In, General Fund *</b>   |                 |                  |   |         |
| First Prior Year (2020-21)  | 0.00            |                  |   |         |
| Budget Year (2021-22)   | 0.00            | 0.00             | 0.0%  | Met     |
| 1st Subsequent Year (2022-23)   | 0.00            | 0.00             | 0.0%  | Met     |
| 2nd Subsequent Year (2023-24)   | 0.00            | 0.00             | 0.0%  | Met     |
| <b>1c. Transfers Out, General Fund *</b>  |                 |                  |   |         |
| First Prior Year (2020-21)  | 2,550,000.00    |                  |   |         |
| Budget Year (2021-22)   | 3,050,000.00    | 500,000.00       | 19.6%   | Not Met |
| 1st Subsequent Year (2022-23)   | 2,425,000.00    | (625,000.00)     | -20.5%  | Not Met |
| 2nd Subsequent Year (2023-24)   | 2,925,000.00    | 500,000.00       | 20.6%   | Not Met |
| <b>1d. Impact of Capital Projects</b>   |                 |                  |   |         |
| Do you have any capital projects that may impact the general fund operational budget?           |                 |                  | <span style="border: 1px solid black; padding: 2px;">Yes</span> |         |

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

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

The General Fund transfer to Fund 17 in FY 21-22 and FY 23-24 is to maintain the Community Funded Differential Reserve according to Board Policy 3001. General Fund transfer to Fund 13 in outyears decreased as food services revenues are expected to return to pre-pandemic levels.

- 1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

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

May projects planned in Fund 40 for FRRP and CIP are supported by General Fund transfers, providing a future funding stream for projects described in LBUSD 10-Year Facilities Plan. The District has reserves in Fund 17 to meet cash flow needs without negatively impacting the General Fund.

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

Yes

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

| Type of Commitment            | # of Years Remaining | SACS Fund and Object Codes Used For: |   | Principal Balance as of July 1, 2021 |
|-------------------------------|----------------------|--------------------------------------|---|--------------------------------------|
|                               |                      | Funding Sources (Revenues)           | Debt Service (Expenditures)             |                                      |
| Leases                        |                      |                                      |   |                                      |
| Certificates of Participation |                      |                                      |   |                                      |
| General Obligation Bonds      | 7                    | GO Bond                              | Fund 51 Bond Interest & Redemption Fund | 15,920,000                           |
| Supp Early Retirement Program |                      |                                      |   |                                      |
| State School Building Loans   |                      |                                      |   |                                      |
| Compensated Absences          |                      |                                      |   |                                      |

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

|        |   |         |   |            |
|--------|---|---------|---|------------|
|        | 7 | GO Bond | Non-cash Financial Presentation on Audit Report | 2,130,644  |
|        |   |         |   |            |
|        |   |         |   |            |
|        |   |         |   |            |
|        |   |         |   |            |
| TOTAL: |   |         |   | 18,050,644 |

| Type of Commitment (continued) | Prior Year<br>(2020-21)<br>Annual Payment<br>(P & I) | Budget Year<br>(2021-22)<br>Annual Payment<br>(P & I) | 1st Subsequent Year<br>(2022-23)<br>Annual Payment<br>(P & I) | 2nd Subsequent Year<br>(2023-24)<br>Annual Payment<br>(P & I) |
|--------------------------------|--|---|---|---|
| Leases                         |  |   |   |   |
| Certificates of Participation  |  |   |   |   |
| General Obligation Bonds       | 738,788  | 2,445,400   | 2,496,775   | 2,549,800   |
| Supp Early Retirement Program  |  |   |   |   |
| State School Building Loans    |  |   |   |   |
| Compensated Absences           |  |   |   |   |

Other Long-term Commitments (continued):

|   |         |           |           |           |
|---|---------|-----------|-----------|-----------|
|   |         |           |           |           |
|   |         |           |           |           |
|   |         |           |           |           |
|   |         |           |           |           |
| Total Annual Payments:  | 738,788 | 2,445,400 | 2,496,775 | 2,549,800 |
| Has total annual payment increased over prior year (2020-21)? | Yes     | Yes       | Yes       | Yes       |

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

General Obligation Bonds have moderate increases in principal and interest. Payments are provided by tax assessment voted through tax initiatives.

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

Retirees are eligible for annual \$10,000 in lieu of payment through age 65 for irrevocable decision to opt out of health benefit plan.

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

Other

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. Total OPEB liability  
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

5,067,722.00

3,535,247.00

1,532,475.00

Actuarial

Jun 30, 2020

5. OPEB Contributions

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

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

|            |            |            |
|------------|------------|------------|
| 0.00       | 0.00       | 0.00       |
| 325,000.00 | 225,000.00 | 125,000.00 |
| 125,000.00 | 125,000.00 | 125,000.00 |
| 16         | 16         | 16         |

## 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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(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)<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 179.0                                 | 176.8                    | 176.8                            | 176.8                            |

**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:

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 04, 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:

|  |
|--|
|  |
|--|

End Date:

|  |
|--|
|  |
|--|

5. Salary settlement:

Budget Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

**One Year Agreement**

Total cost of salary settlement

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

% change in salary schedule from prior year  
or

|  |
|--|
|  |
|--|

**Multiyear Agreement**

Total cost of salary settlement

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

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

|  |  |  |
|--|--|--|
|  |  |  |
|--|--|--|

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

|  |
|--|
|  |
|--|

Negotiations Not Settled

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

|  |
|--|
|  |
|--|

7. Amount included for any tentative salary schedule increases

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 3,119,970                | 3,307,168                        | 3,505,598                        |
| 92.0%                    | 86.8%                            | 8.2%                             |
| 6.0%                     | 6.0%                             | 6.0%                             |

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

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

|    |  |  |
|----|--|--|
| No |  |  |
|    |  |  |

|  |
|--|
|  |
|--|

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

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 327,741                  | 334,296                          | 340,982                          |
| 2.0%                     | 2.0%                             | 2.0%                             |

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

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
| No                       | No                               | No                               |

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

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

|  |
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|  |
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|  |

**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)<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management)<br>FTE positions | 123.9                                 | 126.1                    | 126.1                            | 126.1                            |

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

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

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

Yes

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 08, 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:

May 26, 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:

End Date:

5. Salary settlement:

Budget Year  
(2021-22)1st Subsequent Year  
(2022-23)2nd Subsequent Year  
(2023-24)Is the cost of salary settlement included in the budget and multiyear  
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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**

- 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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 1,419,421                | 1,504,587                        | 15,948,692                       |
| 92.0%                    | 86.8%                            | 81.9%                            |
| 6.0%                     | 6.0%                             | 6.0%                             |

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

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

|    |  |  |
|----|--|--|
| No |  |  |
|----|--|--|

|  |
|--|
|  |
|--|

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

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 150,147                  | 151,348                          | 152,559                          |
| 0.8%                     | 0.8%                             | 0.8%                             |

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

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
| No                       | No                               | No                               |

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

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

|  |
|--|
|  |
|  |
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|  |
|  |
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|  |



**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)<br>(2020-21) | Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 31.0                                  | 31.0                     | 31.0                             | 31.0                             |

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

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

Yes

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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| No                       | No                               | No                               |
| 212,476                  |                                  |                                  |
| 4.0%                     |                                  |                                  |

**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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 657,059                  | 696,482                          | 738,271                          |
| 92.0%                    | 86.8%                            | 81.9%                            |
| 6.0%                     | 6.0%                             | 6.0%                             |

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

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

| Budget Year<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 81,731                   | 82,875                           | 84,035                           |
| 1.4%                     | 1.4%                             | 1.4%                             |

**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<br>(2021-22) | 1st Subsequent Year<br>(2022-23) | 2nd Subsequent Year<br>(2023-24) |
|--------------------------|----------------------------------|----------------------------------|
| Yes                      | Yes                              | Yes                              |
| 56,600                   | 56,600                           | 56,600                           |
| 0.0%                     | 0.0%                             | 0.0%                             |

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

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

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

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

Yes

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

Jun 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.

|   |                |
|---|----------------|
| <b>A1.</b> Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?   | <div>No</div>  |
| <b>A2.</b> Is the system of personnel position control independent from the payroll system?   | <div>Yes</div> |
| <b>A3.</b> 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>No</div>  |
| <b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?  | <div>No</div>  |
| <b>A5.</b> 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>No</div>  |
| <b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?  | <div>No</div>  |
| <b>A7.</b> Is the district's financial system independent of the county office system?  | <div>No</div>  |
| <b>A8.</b> 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>No</div>  |
| <b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?  | <div>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

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

| Description   | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|   | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 01 GENERAL FUND                                       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 2,060.00                 | 0.00                  | 0.00                       | (6,683.00)            |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 2,550,000.00                            |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND              |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 11 ADULT EDUCATION FUND                               |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 6,683.00                   | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 12 CHILD DEVELOPMENT FUND                             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | (2,060.00)            | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 450,000.00                             | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 19 FOUNDATION SPECIAL REVENUE FUND                    |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       |  | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 21 BUILDING FUND                                      |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 25 CAPITAL FACILITIES FUND                            |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 35 COUNTY SCHOOL FACILITIES FUND                      |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 2,100,000.00                           | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 51 BOND INTEREST AND REDEMPTION FUND                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 53 TAX OVERRIDE FUND                                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 56 DEBT SERVICE FUND                                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 57 FOUNDATION PERMANENT FUND                          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       |  | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |

| Description                              | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 61 CAFETERIA ENTERPRISE FUND             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 62 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 63 OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 66 WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 67 SELF-INSURANCE FUND                   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 71 RETIREE BENEFIT FUND                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 76 WARRANT/PASS-THROUGH FUND             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   |                                 |                               |
| 95 STUDENT BODY FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| TOTALS                                   | 2,060.00                 | (2,060.00)            | 6,683.00                   | (6,683.00)            | 2,550,000.00                           | 2,550,000.00                            | 0.00                            | 0.00                          |

| Description   | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|   | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 01 GENERAL FUND                                       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 2,750.00                 | 0.00                  | 0.00                       | (5,422.00)            |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 3,050,000.00                            |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 08 STUDENT ACTIVITY SPECIAL REVENUE FUND              |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 11 ADULT EDUCATION FUND                               |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 5,422.00                   | 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                     | (2,750.00)            | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 450,000.00                             | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 500,000.00                             | 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                             |                          |                       |                            |                       | 2,100,000.00                           | 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<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 | Transfers In<br>8900-8929 | Transfers Out<br>7600-7629 | Other Funds<br>9310 | Other Funds<br>9610 |
| 61 CAFETERIA ENTERPRISE FUND             |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                      | 0.00                       |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| 62 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                      | 0.00                       |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| 63 OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                      | 0.00                       |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| 66 WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                      | 0.00                       |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| 67 SELF-INSURANCE FUND                   |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                      | 0.00                       |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| 71 RETIREE BENEFIT FUND                  |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       |                          |                       |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                      |                            |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                      |                            |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| 76 WARRANT/PASS-THROUGH FUND             |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       |                          |                       |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       |                           |                            |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| 95 STUDENT BODY FUND                     |                          |                       |                            |                       |                           |                            |                     |                     |
| Expenditure Detail                       |                          |                       |                            |                       |                           |                            |                     |                     |
| Other Sources/Uses Detail                |                          |                       |                            |                       |                           |                            |                     |                     |
| Fund Reconciliation                      |                          |                       |                            |                       |                           |                            |                     |                     |
| TOTALS                                   | 2,750.00                 | (2,750.00)            | 5,422.00                   | (5,422.00)            | 3,050,000.00              | 3,050,000.00               |                     |                     |

| Description   | Resource Codes | Object Codes            | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 98,807.00                    | 98,807.00         | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 640.00                       | 1,100.00          | 71.9%                 |
| 5) TOTAL, REVENUES  |                |                         | 99,447.00                    | 99,907.00         | 0.5%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 45,000.00                    | 20,248.00         | -55.0%                |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 8,543.00                     | 4,237.00          | -50.4%                |
| 4) Books and Supplies   |                | 4000-4999               | 30,000.00                    | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 95,117.00                    | 70,000.00         | -26.4%                |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 6,683.00                     | 5,422.00          | -18.9%                |
| 9) TOTAL, EXPENDITURES  |                |                         | 185,343.00                   | 99,907.00         | -46.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (85,896.00)                  | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |



| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (85,896.00)                  | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 85,896.00                    | 0.00              | -100.0%               |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 85,896.00                    | 0.00              | -100.0%               |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 85,896.00                    | 0.00              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

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

| Description                                   | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>LCFF SOURCES</b>                           |                |              |                              |                   |                       |
| LCFF Transfers                                |                |              |                              |                   |                       |
| LCFF Transfers - Current Year                 |                | 8091         | 0.00                         | 0.00              | 0.0%                  |
| LCFF/Revenue Limit Transfers - Prior Years    |                | 8099         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, LCFF SOURCES                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>FEDERAL REVENUE</b>                        |                |              |                              |                   |                       |
| Interagency Contracts Between LEAs            |                | 8285         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from<br>Federal Sources |                | 8287         | 0.00                         | 0.00              | 0.0%                  |
| Career and Technical Education                | 3500-3599      | 8290         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                     | All Other      | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                    |                |              |                              |                   |                       |
| Other State Apportionments                    |                |              |                              |                   |                       |
| All Other State Apportionments - Current Year |                | 8311         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Prior Years  |                | 8319         | 0.00                         | 0.00              | 0.0%                  |
| Pass-Through Revenues from<br>State Sources   |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| Adult Education Program                       | 6391           | 8590         | 98,807.00                    | 98,807.00         | 0.0%                  |
| All Other State Revenue                       | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                    |                |              | 98,807.00                    | 98,807.00         | 0.0%                  |

|  |                |              | 2020-21           | 2021-22   | Percent    |
|--|----------------|--------------|-------------------|-----------|------------|
| Description  | Resource Codes | Object Codes | Estimated Actuals | Budget    | Difference |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                   |           |            |
| Other Local Revenue                                      |                |              |                   |           |            |
| Sales  |                |              |                   |           |            |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00              | 0.00      | 0.0%       |
| Leases and Rentals                                       |                | 8650         | 0.00              | 0.00      | 0.0%       |
| Interest   |                | 8660         | 640.00            | 1,100.00  | 71.9%      |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00              | 0.00      | 0.0%       |
| Fees and Contracts                                       |                |              |                   |           |            |
| Adult Education Fees                                     |                | 8671         | 0.00              | 0.00      | 0.0%       |
| Interagency Services                                     |                | 8677         | 0.00              | 0.00      | 0.0%       |
| Other Local Revenue                                      |                |              |                   |           |            |
| All Other Local Revenue                                  |                | 8699         | 0.00              | 0.00      | 0.0%       |
| Tuition  |                | 8710         | 0.00              | 0.00      | 0.0%       |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 640.00            | 1,100.00  | 71.9%      |
| TOTAL, REVENUES  |                |              | 99,447.00         | 99,907.00 | 0.5%       |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 45,000.00                    | 20,248.00         | -55.0%                |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 45,000.00                    | 20,248.00         | -55.0%                |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Instructional Salaries                      |                | 2100         | 0.00                         | 0.00              | 0.0%                  |
| Classified Support Salaries                            |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 7,268.00                     | 3,425.00          | -52.9%                |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 653.00                       | 294.00            | -55.0%                |
| Health and Welfare Benefits                            |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 23.00                        | 250.00            | 987.0%                |
| Workers' Compensation                                  |                | 3601-3602    | 599.00                       | 268.00            | -55.3%                |
| 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                               |                |              | 8,543.00                     | 4,237.00          | -50.4%                |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 0.00                         | 0.00              | 0.0%                  |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 10,000.00                    | 0.00              | -100.0%               |
| Noncapitalized Equipment                               |                | 4400         | 20,000.00                    | 0.00              | -100.0%               |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 30,000.00                    | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>   |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         | 45,000.00                    | 45,000.00         | 0.0%                  |
| Travel and Conferences   |                | 5200         | 1,915.00                     | 0.00              | -100.0%               |
| Dues and Memberships   |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services   |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                                  |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures                             |                | 5800         | 48,202.00                    | 25,000.00         | -48.1%                |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES   |                |              | 95,117.00                    | 70,000.00         | -26.4%                |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets   |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                 |                |              |                              |                   |                       |
| Tuition  |                |              |                              |                   |                       |
| Tuition, Excess Costs, and/or Deficit Payments<br>Payments to Districts or Charter Schools |                | 7141         | 0.00                         | 0.00              | 0.0%                  |
| Payments to County Offices   |                | 7142         | 0.00                         | 0.00              | 0.0%                  |
| Payments to JPAs   |                | 7143         | 0.00                         | 0.00              | 0.0%                  |
| Other Transfers Out  |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues<br>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%                  |
| 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%                  |

|  |                |              | 2020-21           | 2021-22   | Percent    |
|--|----------------|--------------|-------------------|-----------|------------|
| Description                                      | Resource Codes | Object Codes | Estimated Actuals | Budget    | Difference |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b> |                |              |                   |           |            |
| Transfers of Indirect Costs - Interfund          |                | 7350         | 6,683.00          | 5,422.00  | -18.9%     |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS |                |              | 6,683.00          | 5,422.00  | -18.9%     |
| TOTAL, EXPENDITURES                              |                |              | 185,343.00        | 99,907.00 | -46.1%     |

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



| Description  | Function Codes | Object Codes        | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 98,807.00                    | 98,807.00         | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 640.00                       | 1,100.00          | 71.9%                 |
| 5) TOTAL, REVENUES   |                |                     | 99,447.00                    | 99,907.00         | 0.5%                  |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 178,660.00                   | 94,485.00         | -47.1%                |
| 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      |                     | 6,683.00                     | 5,422.00          | -18.9%                |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 185,343.00                   | 99,907.00         | -46.1%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (85,896.00)                  | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 0.00                         | 0.00              | 0.0%                  |

| Description  | Function Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (85,896.00)                  | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 85,896.00                    | 0.00              | -100.0%               |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 85,896.00                    | 0.00              | -100.0%               |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 85,896.00                    | 0.00              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes            | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 191,555.00                   | 281,200.00        | 46.8%                 |
| 3) Other State Revenue  |                | 8300-8599               | 13,025.00                    | 19,590.00         | 50.4%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 3,720.00                     | 5,050.00          | 35.8%                 |
| 5) TOTAL, REVENUES  |                |                         | 208,300.00                   | 305,840.00        | 46.8%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 478,673.00                   | 472,444.00        | -1.3%                 |
| 3) Employee Benefits  |                | 3000-3999               | 120,541.00                   | 139,300.00        | 15.6%                 |
| 4) Books and Supplies   |                | 4000-4999               | 85,645.00                    | 105,040.00        | 22.6%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 16,139.00                    | 23,351.00         | 44.7%                 |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 700,998.00                   | 740,135.00        | 5.6%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (492,698.00)                 | (434,295.00)      | -11.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 450,000.00                   | 450,000.00        | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 450,000.00                   | 450,000.00        | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (42,698.00)                  | 15,705.00         | -136.8%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 74,955.00                    | 32,257.00         | -57.0%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 74,955.00                    | 32,257.00         | -57.0%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 74,955.00                    | 32,257.00         | -57.0%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 32,257.00                    | 47,962.00         | 48.7%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 1,295.00                     | 1,295.00          | 0.0%                  |
| Stores   |                | 9712         | 12,197.00                    | 12,197.00         | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 18,765.00                    | 34,470.00         | 83.7%                 |
| 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<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account                          |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                          |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 0.00                         |                   |                       |

|  |                |              | 2020-21           | 2021-22    | Percent    |
|--|----------------|--------------|-------------------|------------|------------|
| Description  | Resource Codes | Object Codes | Estimated Actuals | Budget     | Difference |
| <b>FEDERAL REVENUE</b>                                   |                |              |                   |            |            |
| Child Nutrition Programs                                 |                | 8220         | 191,555.00        | 281,200.00 | 46.8%      |
| Donated Food Commodities                                 |                | 8221         | 0.00              | 0.00       | 0.0%       |
| All Other Federal Revenue                                |                | 8290         | 0.00              | 0.00       | 0.0%       |
| TOTAL, FEDERAL REVENUE                                   |                |              | 191,555.00        | 281,200.00 | 46.8%      |
| <b>OTHER STATE REVENUE</b>                               |                |              |                   |            |            |
| Child Nutrition Programs                                 |                | 8520         | 13,025.00         | 19,590.00  | 50.4%      |
| All Other State Revenue                                  |                | 8590         | 0.00              | 0.00       | 0.0%       |
| TOTAL, OTHER STATE REVENUE                               |                |              | 13,025.00         | 19,590.00  | 50.4%      |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                   |            |            |
| Other Local Revenue                                      |                |              |                   |            |            |
| Sales  |                |              |                   |            |            |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00              | 0.00       | 0.0%       |
| Food Service Sales                                       |                | 8634         | 1,000.00          | 1,000.00   | 0.0%       |
| Leases and Rentals                                       |                | 8650         | 0.00              | 0.00       | 0.0%       |
| Interest   |                | 8660         | 1,720.00          | 3,050.00   | 77.3%      |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00              | 0.00       | 0.0%       |
| Fees and Contracts                                       |                |              |                   |            |            |
| Interagency Services                                     |                | 8677         | 0.00              | 0.00       | 0.0%       |
| Other Local Revenue                                      |                |              |                   |            |            |
| All Other Local Revenue                                  |                | 8699         | 1,000.00          | 1,000.00   | 0.0%       |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 3,720.00          | 5,050.00   | 35.8%      |
| TOTAL, REVENUES  |                |              | 208,300.00        | 305,840.00 | 46.8%      |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CERTIFICATED SALARIES                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Support Salaries                            |                | 2200         | 370,954.00                   | 365,116.00        | -1.6%                 |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 107,719.00                   | 107,328.00        | -0.4%                 |
| 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                             |                |              | 478,673.00                   | 472,444.00        | -1.3%                 |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 77,941.00                    | 91,074.00         | 16.8%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 36,085.00                    | 36,146.00         | 0.2%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 240.00                       | 5,813.00          | 2322.1%               |
| Workers' Compensation                                  |                | 3601-3602    | 6,275.00                     | 6,267.00          | -0.1%                 |
| 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                               |                |              | 120,541.00                   | 139,300.00        | 15.6%                 |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 25,645.00                    | 25,040.00         | -2.4%                 |
| Noncapitalized Equipment                               |                | 4400         | 0.00                         | 0.00              | 0.0%                  |
| Food   |                | 4700         | 60,000.00                    | 80,000.00         | 33.3%                 |
| TOTAL, BOOKS AND SUPPLIES                              |                |              | 85,645.00                    | 105,040.00        | 22.6%                 |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>               |                |              |                              |                   |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 3,100.00                     | 3,000.00          | -3.2%                 |
| Dues and Memberships   |                | 5300         | 0.00                         | 0.00              | 0.0%                  |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services                           |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements      |                | 5600         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs                                      |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                          |                | 5750         | (2,060.00)                   | (2,750.00)        | 33.5%                 |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 14,999.00                    | 23,050.00         | 53.7%                 |
| Communications   |                | 5900         | 100.00                       | 51.00             | -49.0%                |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES               |                |              | 16,139.00                    | 23,351.00         | 44.7%                 |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Buildings and Improvements of Buildings                        |                | 6200         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 0.00                         | 0.00              | 0.0%                  |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets   |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>     |                |              |                              |                   |                       |
| Debt Service   |                |              |                              |                   |                       |
| Debt Service - Interest  |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal                                 |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>               |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                        |                | 7350         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS               |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES  |                |              | 700,998.00                   | 740,135.00        | 5.6%                  |



| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>   |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                      |                |              |                              |                   |                       |
| From: General Fund   |                | 8916         | 450,000.00                   | 450,000.00        | 0.0%                  |
| Other Authorized Interfund Transfers In                            |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                  |                |              | 450,000.00                   | 450,000.00        | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                     |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                           |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                 |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds  |                |              |                              |                   |                       |
| Proceeds from Leases   |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources  |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                 |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses   |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                           |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                             |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b> |                |              | 450,000.00                   | 450,000.00        | 0.0%                  |

| Description  | Function Codes | Object Codes        | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 191,555.00                   | 281,200.00        | 46.8%                 |
| 3) Other State Revenue   |                | 8300-8599           | 13,025.00                    | 19,590.00         | 50.4%                 |
| 4) Other Local Revenue   |                | 8600-8799           | 3,720.00                     | 5,050.00          | 35.8%                 |
| 5) TOTAL, REVENUES   |                |                     | 208,300.00                   | 305,840.00        | 46.8%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 700,998.00                   | 740,135.00        | 5.6%                  |
| 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<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 700,998.00                   | 740,135.00        | 5.6%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (492,698.00)                 | (434,295.00)      | -11.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 450,000.00                   | 450,000.00        | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 450,000.00                   | 450,000.00        | 0.0%                  |

| Description  | Function Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (42,698.00)                  | 15,705.00         | -136.8%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 74,955.00                    | 32,257.00         | -57.0%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 74,955.00                    | 32,257.00         | -57.0%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 74,955.00                    | 32,257.00         | -57.0%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 32,257.00                    | 47,962.00         | 48.7%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 1,295.00                     | 1,295.00          | 0.0%                  |
| Stores   |                | 9712         | 12,197.00                    | 12,197.00         | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 18,765.00                    | 34,470.00         | 83.7%                 |
| 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 I | 18,765.00         | 34,470.00 |
| Total, Restricted Balance |  | 18,765.00         | 34,470.00 |

| Description   | Resource Codes | Object Codes            | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 137,210.00                   | 256,825.00        | 87.2%                 |
| 5) TOTAL, REVENUES  |                |                         | 137,210.00                   | 256,825.00        | 87.2%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 0.00                         | 0.00              | 0.0%                  |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 137,210.00                   | 256,825.00        | 87.2%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 500,000.00        | New                   |
| 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                         | 500,000.00        | New                   |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 137,210.00                   | 756,825.00        | 451.6%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 18,689,198.00                | 18,826,408.00     | 0.7%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 18,689,198.00                | 18,826,408.00     | 0.7%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 18,689,198.00                | 18,826,408.00     | 0.7%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 18,826,408.00                | 19,583,233.00     | 4.0%                  |
| 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         | 18,826,408.00                | 19,583,233.00     | 4.0%                  |
| 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<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account                          |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                          |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         |                              |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 0.00                         |                   |                       |

|  |                |              | 2020-21           | 2021-22    | Percent    |
|--|----------------|--------------|-------------------|------------|------------|
| Description  | Resource Codes | Object Codes | Estimated Actuals | Budget     | Difference |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                   |            |            |
| Other Local Revenue                                      |                |              |                   |            |            |
| Sales  |                |              |                   |            |            |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00              | 0.00       | 0.0%       |
| Interest   |                | 8660         | 137,210.00        | 256,825.00 | 87.2%      |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00              | 0.00       | 0.0%       |
| TOTAL, OTHER LOCAL REVENUE                               |                |              | 137,210.00        | 256,825.00 | 87.2%      |
| TOTAL, REVENUES  |                |              | 137,210.00        | 256,825.00 | 87.2%      |



| Description   | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                     |                |              |                              |                   |                       |
| From: General Fund/CSSF   |                | 8912         | 0.00                         | 500,000.00        | New                   |
| Other Authorized Interfund Transfers In                           |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                 |                |              | 0.00                         | 500,000.00        | New                   |
| <b>INTERFUND TRANSFERS OUT</b>                                    |                |              |                              |                   |                       |
| To: General Fund/CSSF   |                | 7612         | 0.00                         | 0.00              | 0.0%                  |
| To: State School Building Fund/<br>County School Facilities Fund  |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                          |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 0.00                         | 500,000.00        | New                   |

| Description  | Function Codes | Object Codes        | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 137,210.00                   | 256,825.00        | 87.2%                 |
| 5) TOTAL, REVENUES   |                |                     | 137,210.00                   | 256,825.00        | 87.2%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 0.00                         | 0.00              | 0.0%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | 137,210.00                   | 256,825.00        | 87.2%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 500,000.00        | New                   |
| 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                         | 500,000.00        | New                   |

| Description  | Function Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 137,210.00                   | 756,825.00        | 451.6%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 18,689,198.00                | 18,826,408.00     | 0.7%                  |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 18,689,198.00                | 18,826,408.00     | 0.7%                  |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 18,689,198.00                | 18,826,408.00     | 0.7%                  |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 18,826,408.00                | 19,583,233.00     | 4.0%                  |
| 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         | 18,826,408.00                | 19,583,233.00     | 4.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes            | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 142,030.00                   | 165,022.00        | 16.2%                 |
| 5) TOTAL, REVENUES  |                |                         | 142,030.00                   | 165,022.00        | 16.2%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 0.00                         | 0.00              | 0.0%                  |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 18,803.00                    | 16,915.00         | -10.0%                |
| 6) Capital Outlay   |                | 6000-6999               | 238,312.00                   | 152,842.00        | -35.9%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 257,115.00                   | 169,757.00        | -34.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (115,085.00)                 | (4,735.00)        | -95.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 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<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (115,085.00)                 | (4,735.00)        | -95.9%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 125,085.00                   | 10,000.00         | -92.0%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 125,085.00                   | 10,000.00         | -92.0%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 125,085.00                   | 10,000.00         | -92.0%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 10,000.00                    | 5,265.00          | -47.4%                |
| 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         | 10,000.00                    | 5,265.00          | -47.4%                |
| 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<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account                          |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                          |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Restricted Levies - Other            |                |              |                              |                   |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes                             |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes               |                |              |                              |                   |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                           |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other  |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to LCFF Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-LCFF<br>Taxes    |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                            |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 965.00                       | 865.00            | -10.4%                |
| Net Increase (Decrease) in the Fair Value of Investments       |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts<br>Mitigation/Developer Fees                |                | 8681         | 141,065.00                   | 164,157.00        | 16.4%                 |
| Other Local Revenue<br>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                                     |                |              | 142,030.00                   | 165,022.00        | 16.2%                 |
| TOTAL, REVENUES  |                |              | 142,030.00                   | 165,022.00        | 16.2%                 |

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



| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance  |                | 5400-5450    | 0.00                         | 0.00              | 0.0%                  |
| Operations and Housekeeping Services   |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 16,250.00                    | 16,915.00         | 4.1%                  |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 2,553.00                     | 0.00              | -100.0%               |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                   |                |              | 18,803.00                    | 16,915.00         | -10.0%                |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements  |                | 6170         | 0.00                         | 0.00              | 0.0%                  |
| Buildings and Improvements of Buildings  |                | 6200         | 238,312.00                   | 152,842.00        | -35.9%                |
| Books and Media for New School Libraries<br>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  |                |              | 238,312.00                   | 152,842.00        | -35.9%                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service   |                |              |                              |                   |                       |
| Debt Service - Interest  |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal   |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES  |                |              | 257,115.00                   | 169,757.00        | -34.0%                |

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

| Description  | Function Codes | Object Codes        | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 142,030.00                   | 165,022.00        | 16.2%                 |
| 5) TOTAL, REVENUES   |                |                     | 142,030.00                   | 165,022.00        | 16.2%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 257,115.00                   | 169,757.00        | -34.0%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 257,115.00                   | 169,757.00        | -34.0%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (115,085.00)                 | (4,735.00)        | -95.9%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 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<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (115,085.00)                 | (4,735.00)        | -95.9%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 125,085.00                   | 10,000.00         | -92.0%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 125,085.00                   | 10,000.00         | -92.0%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 125,085.00                   | 10,000.00         | -92.0%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 10,000.00                    | 5,265.00          | -47.4%                |
| 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         | 10,000.00                    | 5,265.00          | -47.4%                |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 0.00                         | 0.00              | 0.0%                  |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments (by Resource/Object)                         |                | 9780         | 0.00                         | 0.00              | 0.0%                  |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         | 0.00                         | 0.00              | 0.0%                  |
| Unassigned/Unappropriated Amount                               |                | 9790         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes            | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) LCFF Sources   |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue  |                | 8300-8599               | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue  |                | 8600-8799               | 93,090.00                    | 136,465.00        | 46.6%                 |
| 5) TOTAL, REVENUES  |                |                         | 93,090.00                    | 136,465.00        | 46.6%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 0.00                         | 0.00              | 0.0%                  |
| 3) Employee Benefits  |                | 3000-3999               | 0.00                         | 0.00              | 0.0%                  |
| 4) Books and Supplies   |                | 4000-4999               | 6,988.00                     | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 140,132.00                   | 0.00              | -100.0%               |
| 6) Capital Outlay   |                | 6000-6999               | 4,279,711.00                 | 1,391,100.00      | -67.5%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 4,426,831.00                 | 1,391,100.00      | -68.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (4,333,741.00)               | (1,254,635.00)    | -71.0%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 2,100,000.00                 | 2,100,000.00      | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 2,100,000.00                 | 2,100,000.00      | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (2,233,741.00)               | 845,365.00        | -137.8%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 8,602,151.00                 | 6,368,410.00      | -26.0%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 8,602,151.00                 | 6,368,410.00      | -26.0%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 8,602,151.00                 | 6,368,410.00      | -26.0%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 6,368,410.00                 | 7,213,775.00      | 13.3%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments  |                | 9760         | 6,368,410.00                 | 7,213,775.00      | 13.3%                 |
| 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<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                      |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                                 |                | 9110         | 0.00                         |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury   |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 0.00                         |                   |                       |
| c) in Revolving Cash Account                          |                | 9130         | 0.00                         |                   |                       |
| d) with Fiscal Agent/Trustee                          |                | 9135         | 0.00                         |                   |                       |
| e) Collections Awaiting Deposit                       |                | 9140         | 0.00                         |                   |                       |
| 2) Investments  |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable                                |                | 9200         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                        |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                               |                | 9310         | 0.00                         |                   |                       |
| 6) Stores   |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures                               |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets                               |                | 9340         | 0.00                         |                   |                       |
| 9) TOTAL, ASSETS                                      |                |              | 0.00                         |                   |                       |
| <b>H. DEFERRED OUTFLOWS OF RESOURCES</b>              |                |              |                              |                   |                       |
| 1) Deferred Outflows of Resources                     |                | 9490         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED OUTFLOWS                           |                |              | 0.00                         |                   |                       |
| <b>I. LIABILITIES</b>                                 |                |              |                              |                   |                       |
| 1) Accounts Payable                                   |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments                         |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds                                 |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans                                      |                | 9640         | 0.00                         |                   |                       |
| 5) Unearned Revenue                                   |                | 9650         | 0.00                         |                   |                       |
| 6) TOTAL, LIABILITIES                                 |                |              | 0.00                         |                   |                       |
| <b>J. DEFERRED INFLOWS OF RESOURCES</b>               |                |              |                              |                   |                       |
| 1) Deferred Inflows of Resources                      |                | 9690         | 0.00                         |                   |                       |
| 2) TOTAL, DEFERRED INFLOWS                            |                |              | 0.00                         |                   |                       |
| <b>K. FUND EQUITY</b>                                 |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(G9 + H2) - (I6 + J2) |                |              | 0.00                         |                   |                       |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                              |                   |                       |
| FEMA   |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| All Other Federal Revenue                                      |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, FEDERAL REVENUE   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                     |                |              |                              |                   |                       |
| Pass-Through Revenues from<br>State Sources                    |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| California Clean Energy Jobs Act                               | 6230           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  | All Other      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER STATE REVENUE                                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                     |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Community Redevelopment Funds<br>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         | 25,000.00                    | 25,000.00         | 0.0%                  |
| Interest   |                | 8660         | 68,090.00                    | 111,465.00        | 63.7%                 |
| 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                                     |                |              | 93,090.00                    | 136,465.00        | 46.6%                 |
| TOTAL, REVENUES  |                |              | 93,090.00                    | 136,465.00        | 46.6%                 |



| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| Classified Support Salaries                          |                | 2200         | 0.00                         | 0.00              | 0.0%                  |
| Classified Supervisors' and Administrators' Salaries |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries              |                | 2400         | 0.00                         | 0.00              | 0.0%                  |
| Other Classified Salaries                            |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CLASSIFIED SALARIES                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 0.00                         | 0.00              | 0.0%                  |
| OASDI/Medicare/Alternative                           |                | 3301-3302    | 0.00                         | 0.00              | 0.0%                  |
| Health and Welfare Benefits                          |                | 3401-3402    | 0.00                         | 0.00              | 0.0%                  |
| Unemployment Insurance                               |                | 3501-3502    | 0.00                         | 0.00              | 0.0%                  |
| Workers' Compensation                                |                | 3601-3602    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Allocated                                      |                | 3701-3702    | 0.00                         | 0.00              | 0.0%                  |
| OPEB, Active Employees                               |                | 3751-3752    | 0.00                         | 0.00              | 0.0%                  |
| Other Employee Benefits                              |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EMPLOYEE BENEFITS                             |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                   |                       |
| Books and Other Reference Materials                  |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                               |                | 4300         | 0.00                         | 0.00              | 0.0%                  |
| Noncapitalized Equipment                             |                | 4400         | 6,988.00                     | 0.00              | -100.0%               |
| TOTAL, BOOKS AND SUPPLIES                            |                |              | 6,988.00                     | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00              | 0.0%                  |
| Insurance  |                | 5400-5450    | 15,777.00                    | 0.00              | -100.0%               |
| Operations and Housekeeping Services   |                | 5500         | 0.00                         | 0.00              | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 124,355.00                   | 0.00              | -100.0%               |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | 0.00                         | 0.00              | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES                                   |                |              | 140,132.00                   | 0.00              | -100.0%               |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements  |                | 6170         | 2,073,057.00                 | 152,000.00        | -92.7%                |
| Buildings and Improvements of Buildings  |                | 6200         | 2,083,707.00                 | 1,239,100.00      | -40.5%                |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 122,947.00                   | 0.00              | -100.0%               |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| Lease Assets   |                | 6600         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, CAPITAL OUTLAY  |                |              | 4,279,711.00                 | 1,391,100.00      | -67.5%                |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues<br>To Districts or Charter Schools              |                | 7211         | 0.00                         | 0.00              | 0.0%                  |
| To County Offices  |                | 7212         | 0.00                         | 0.00              | 0.0%                  |
| To JPAs  |                | 7213         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others  |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service   |                |              |                              |                   |                       |
| Debt Service - Interest  |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal   |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, EXPENDITURES  |                |              | 4,426,831.00                 | 1,391,100.00      | -68.6%                |

|  |                |              | 2020-21           | 2021-22      | Percent    |
|--|----------------|--------------|-------------------|--------------|------------|
| Description  | Resource Codes | Object Codes | Estimated Actuals | Budget       | Difference |
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                   |              |            |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                   |              |            |
| From: General Fund/CSSF  |                | 8912         | 2,100,000.00      | 2,100,000.00 | 0.0%       |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00              | 0.00         | 0.0%       |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 2,100,000.00      | 2,100,000.00 | 0.0%       |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                   |              |            |
| To: General Fund/CSSF  |                | 7612         | 0.00              | 0.00         | 0.0%       |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00              | 0.00         | 0.0%       |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 0.00              | 0.00         | 0.0%       |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 0.00              | 0.00         | 0.0%       |

| Description   | Resource Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Proceeds  |                |              |                              |                   |                       |
| Proceeds from Disposal of<br>Capital Assets                       |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds   |                |              |                              |                   |                       |
| Proceeds from Certificates<br>of Participation                    |                | 8971         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Leases  |                | 8972         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Lease Revenue Bonds                                 |                | 8973         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                       |                | 8979         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses  |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| Contributions from Unrestricted Revenues                          |                | 8980         | 0.00                         | 0.00              | 0.0%                  |
| Contributions from Restricted Revenues                            |                | 8990         | 0.00                         | 0.00              | 0.0%                  |
| (e) TOTAL, CONTRIBUTIONS  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d + e) |                |              | 2,100,000.00                 | 2,100,000.00      | 0.0%                  |

| Description  | Function Codes | Object Codes        | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>   |                |                     |                              |                   |                       |
| 1) LCFF Sources  |                | 8010-8099           | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue   |                | 8100-8299           | 0.00                         | 0.00              | 0.0%                  |
| 3) Other State Revenue   |                | 8300-8599           | 0.00                         | 0.00              | 0.0%                  |
| 4) Other Local Revenue   |                | 8600-8799           | 93,090.00                    | 136,465.00        | 46.6%                 |
| 5) TOTAL, REVENUES   |                |                     | 93,090.00                    | 136,465.00        | 46.6%                 |
| <b>B. EXPENDITURES (Objects 1000-7999)</b>   |                |                     |                              |                   |                       |
| 1) Instruction   | 1000-1999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 2) Instruction - Related Services  | 2000-2999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 3) Pupil Services  | 3000-3999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 4) Ancillary Services  | 4000-4999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 5) Community Services  | 5000-5999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 6) Enterprise  | 6000-6999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 7) General Administration  | 7000-7999      |                     | 0.00                         | 0.00              | 0.0%                  |
| 8) Plant Services  | 8000-8999      |                     | 4,426,831.00                 | 1,391,100.00      | -68.6%                |
| 9) Other Outgo   | 9000-9999      | Except<br>7600-7699 | 0.00                         | 0.00              | 0.0%                  |
| 10) TOTAL, EXPENDITURES  |                |                     | 4,426,831.00                 | 1,391,100.00      | -68.6%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B10)</b> |                |                     | (4,333,741.00)               | (1,254,635.00)    | -71.0%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>   |                |                     |                              |                   |                       |
| 1) Interfund Transfers   |                |                     |                              |                   |                       |
| a) Transfers In  |                | 8900-8929           | 2,100,000.00                 | 2,100,000.00      | 0.0%                  |
| b) Transfers Out   |                | 7600-7629           | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses  |                |                     |                              |                   |                       |
| a) Sources   |                | 8930-8979           | 0.00                         | 0.00              | 0.0%                  |
| b) Uses  |                | 7630-7699           | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions   |                | 8980-8999           | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES   |                |                     | 2,100,000.00                 | 2,100,000.00      | 0.0%                  |

| Description  | Function Codes | Object Codes | 2020-21<br>Estimated Actuals | 2021-22<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (2,233,741.00)               | 845,365.00        | -137.8%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 8,602,151.00                 | 6,368,410.00      | -26.0%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 8,602,151.00                 | 6,368,410.00      | -26.0%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 8,602,151.00                 | 6,368,410.00      | -26.0%                |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 6,368,410.00                 | 7,213,775.00      | 13.3%                 |
| Components of Ending Fund Balance                              |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         | 0.00              | 0.0%                  |
| Stores   |                | 9712         | 0.00                         | 0.00              | 0.0%                  |
| Prepaid Items  |                | 9713         | 0.00                         | 0.00              | 0.0%                  |
| All Others   |                | 9719         | 0.00                         | 0.00              | 0.0%                  |
| b) Restricted  |                | 9740         | 0.00                         | 0.00              | 0.0%                  |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         | 0.00                         | 0.00              | 0.0%                  |
| Other Commitments (by Resource/Object)                         |                | 9760         | 6,368,410.00                 | 7,213,775.00      | 13.3%                 |
| 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%                  |

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July 1 Budget  
2020-21 Estimated Actuals  
Technical Review Checks

Laguna Beach Unified

Orange 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

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

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

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

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

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

PASSED

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

PASSED

## SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

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

PASSED

## EXPORT CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

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July 1 Budget  
2021-22 Budget  
Technical Review Checks

Laguna Beach Unified

Orange County

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

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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.  | <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

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

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

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

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

## **SUPPLEMENTAL CHECKS**

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

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

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

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.