



2021-2022 Adopted Budget

June 24, 2021

Mr. Juan Lopez, Interim-Superintendent



Summaries & Multi-Year Projections

Coachella Valley Unified School District
2021-2022 Adopted Budget
General Fund Summary

Combined Restricted and Unrestricted General Fund

	Actuals <u>2019-2020</u>	Adopted Budget <u>2020-2021</u>	Estimated Actuals <u>2020-2021</u>	Adopted Budget <u>2021-2022</u>	% Change	Projected Budget <u>2022-2023</u>	% Change Over PY	Projected Budget <u>2023-2024</u>	% Change Over PY
<u>Revenues</u>									
LCFF	202,616,364	184,077,486	201,798,093	210,827,731	4.47%	213,032,959	1.05%	216,336,970	1.55%
Federal Revenue	17,782,909	44,703,674	55,437,055	27,623,123	-50.17%	27,623,123	0.00%	27,623,123	0.00%
State Revenue	22,717,772	23,351,611	40,026,163	25,014,262	-37.51%	25,030,699	0.07%	25,046,338	0.06%
Local Revenue	1,940,107	1,355,000	2,241,177	830,000	-62.97%	840,000	1.20%	850,000	1.19%
Other Transfers	6,115,916	5,699,876	8,084,372	8,218,110	1.65%	8,218,110	0.00%	8,218,110	0.00%
Total Revenues	251,173,068	259,187,647	307,586,860	272,513,226	-11.40%	274,744,891	0.82%	278,074,541	1.21%
<u>Expenditures</u>									
Certificated Salaries	98,210,822	104,139,504	104,537,655	109,804,946	5.04%	103,334,288	-5.89%	104,338,353	0.97%
Classified Salaries	37,108,782	38,452,704	37,996,233	41,263,402	8.60%	39,774,489	-3.61%	40,172,234	1.00%
Employee Benefits	75,659,351	78,358,337	78,155,624	85,524,531	9.43%	83,449,737	-2.43%	84,400,256	1.14%
Books & Supplies	8,255,638	12,020,045	29,948,551	18,671,540	-37.65%	14,077,836	-24.60%	14,594,179	3.67%
Services and Operating Expenses	20,733,206	30,854,228	30,809,780	33,794,282	9.69%	32,813,687	-2.90%	33,366,159	1.68%
Capital Outlay	829,630	742,586	1,188,265	3,216,844	170.72%	578,048	-82.03%	588,709	1.84%
Other Outgo	1,542,254	1,361,054	1,188,044	1,200,087	1.01%	1,288,262	7.35%	1,339,487	3.98%
Indirect/Direct Support Costs	(668,774)	(583,314)	(584,930)	(574,760)	-1.74%	(574,760)	0.00%	(574,760)	0.00%
Total Expenditures	241,670,908	265,345,144	283,239,222	292,900,872	3.41%	274,741,587	-6.20%	278,224,617	1.27%
Excess (Deficiency)	9,502,160	(6,157,497)	24,347,638	(20,387,646)		3,304		(150,076)	
Interfund Transfers In/Out	(400,000)	(400,000)	(400,000)	(400,000)		(400,000)		(400,000)	
Contributions & Other Sources	(0)	-	-	-		-		-	
Total Other Sources & Uses	(400,000)	(400,000)	(400,000)	(400,000)		(400,000)		(400,000)	
Change in Fund Balance	9,102,160	(6,557,497)	23,947,638	(20,787,646)		(396,697)		(550,076)	
Beginning Fund Balance	22,806,791	23,259,165	31,803,953	55,856,590		35,068,944		34,672,247	
Audit Adjustments	-	-	-	-		-		-	
Adjusted Beginning Balance	22,806,791	23,259,165	31,908,952	55,856,590		35,068,944		34,672,247	
Ending Fund Balance	31,908,951	16,701,668	55,856,590	35,068,944		34,672,247		34,122,171	

Coachella Valley Unified School District
2021-2022 Adopted Budget
General Fund Summary

Unrestricted General Fund

	Actuals <u>2019-2020</u>	Adopted Budget <u>2020-2021</u>	Estimated Actuals <u>2020-2021</u>	Adopted Budget <u>2021-2022</u>	% Change	Projected Budget <u>2022-2023</u>	% Change Over PY	Projected Budget <u>2023-2024</u>	% Change Over PY
<u>Revenues</u>									
LCFF	202,616,364	184,077,486	201,798,093	210,827,731	4.47%	213,032,959	1.05%	216,336,970	1.55%
Federal Revenue	-	450,000	450,000	450,000		450,000	0.00%	450,000	0.00%
State Revenue	4,408,388	3,607,531	3,320,519	3,292,610	-0.84%	3,309,047	0.50%	3,324,686	0.47%
Local Revenue	1,844,796	1,355,000	1,882,451	830,000	-55.91%	840,000	1.20%	850,000	1.19%
Other Transfers	-	-	-	-		-	0.00%	-	0.00%
Total Revenues	208,869,548	189,490,017	207,451,063	215,400,341	3.83%	217,632,006	1.04%	220,961,656	1.53%
<u>Expenditures</u>									
Certificated Salaries	78,938,600	81,246,928	80,966,511	80,327,666	-0.79%	80,871,599	0.68%	81,426,410	0.69%
Classified Salaries	25,689,515	26,154,756	25,970,763	27,339,982	5.27%	27,613,382	1.00%	27,889,516	1.00%
Employee Benefits	47,124,784	48,158,162	48,181,495	49,611,701	2.97%	51,854,306	4.52%	52,408,523	1.07%
Books & Supplies	3,545,224	4,203,425	5,710,239	5,174,545	-9.38%	5,298,734	2.40%	5,619,303	6.05%
Services and Operating Expenses	10,398,949	10,629,352	11,477,063	13,081,360	13.98%	13,199,243	0.90%	13,314,313	0.87%
Capital Outlay	336,790	336,536	123,075	2,363,794	1820.61%	372,525	-84.24%	380,832	2.23%
Other Outgo	1,171,614	499,388	750,925	750,087	-0.11%	827,462	10.32%	868,411	4.95%
Indirect/Direct Support Costs	(1,617,593)	(1,668,918)	(2,228,769)	(2,557,297)	14.74%	(2,185,278)	-14.55%	(2,191,616)	0.29%
Total Expenditures	165,587,882	169,559,629	170,951,302	176,091,838	3.01%	177,851,973	1.00%	179,715,692	1.05%
Excess (Deficiency)	43,281,666	19,930,388	36,499,761	39,308,503		39,780,033		41,245,964	
Interfund Transfers In/Out	-	-	-	-		-		-	
Contributions & Other Sources	(34,056,476)	(28,416,680)	(34,568,959)	(37,718,231)		(38,245,774)		(39,083,169)	
Total Other Sources & Uses	(34,056,476)	(28,416,680)	(34,568,959)	(37,718,231)		(38,245,774)		(39,083,169)	
Change in Fund Balance	9,225,190	(8,486,292)	1,930,802	1,590,272		1,534,259		2,162,795	
Beginning Fund Balance	15,527,397	16,885,855	24,752,586	26,683,388		28,273,660		29,807,918	
Audit Adjustments	-	-	-	-		-		-	
Adjusted Beginning Balance	15,527,397	16,885,855	24,752,586	26,683,388		28,273,660		29,807,918	
Ending Fund Balance	24,752,586	8,399,563	26,683,388	28,273,660		29,807,918		31,970,713	

Coachella Valley Unified School District
2021-2022 Adopted Budget
General Fund Summary

Restricted General Fund

	<u>Actuals</u> <u>2019-2020</u>	<u>Adopted</u> <u>Budget</u> <u>2020-2021</u>	<u>Estimated</u> <u>Actuals</u> <u>2020-2021</u>	<u>Adopted</u> <u>Budget</u> <u>2021-2022</u>	<u>% Change</u>	<u>Projected</u> <u>Budget</u> <u>2022-2023</u>	<u>% Change</u> <u>Over PY</u>	<u>Projected</u> <u>Budget</u> <u>2023-2024</u>	<u>%</u> <u>Change</u> <u>Over PY</u>
<u>Revenues</u>									
LCFF	-	-	-	-		-		-	
Federal Revenue	17,782,909	44,253,674	54,987,055	27,173,123	-50.58%	27,173,123	0.00%	27,173,123	0.00%
State Revenue	18,309,384	19,744,080	36,705,644	21,721,652	-40.82%	21,721,652	0.00%	21,721,652	0.00%
Local Revenue	95,311	-	358,726	-	-100.00%	-		-	
Other Transfers	6,115,916	5,699,876	8,084,372	8,218,110	1.65%	8,218,110	0.00%	8,218,110	0.00%
Total Revenues	42,303,520	69,697,630	100,135,797	57,112,885	-42.96%	57,112,885	0.00%	57,112,885	0.00%
<u>Expenditures</u>									
Certificated Salaries	19,272,222	22,892,576	23,571,144	29,477,280	25.06%	22,462,689	-23.80%	22,911,943	2.00%
Classified Salaries	11,419,267	12,297,948	12,025,470	13,923,420	15.78%	12,161,107	-12.66%	12,282,718	1.00%
Employee Benefits	28,534,567	30,200,175	29,974,129	35,912,830	19.81%	31,595,430	-12.02%	31,991,733	1.25%
Books & Supplies	4,710,413	7,816,620	24,238,312	13,496,995	-44.32%	8,779,102	-34.96%	8,974,876	2.23%
Services and Operating Expenses	10,334,257	20,224,876	19,332,717	20,712,922	7.14%	19,614,444	-5.30%	20,051,846	2.23%
Capital Outlay	492,841	406,050	1,065,190	853,050	-19.92%	205,523	-75.91%	207,876	1.14%
Other Outgo	370,640	861,666	437,119	450,000	0	460,800	2.40%	471,076	2.23%
Indirect/Direct Support Costs	948,819	1,085,604	1,643,839	1,982,537	20.60%	1,610,518	-18.76%	1,616,856	0.39%
Total Expenditures	76,083,026	95,785,515	112,287,920	116,809,034	4.03%	96,889,614	-17.05%	98,508,925	1.67%
Excess (Deficiency)	(33,779,505)	(26,087,885)	(12,152,123)	(59,696,149)		(39,776,729)		(41,396,040)	
Interfund Transfers	(400,000)	(400,000)	(400,000)	(400,000)		(400,000)		(400,000)	
Contributions & Other Sources	34,056,476	28,416,680	34,568,959	37,718,231		38,245,774		39,083,169	
Total Other Sources & Uses	33,656,476	28,016,680	34,168,959	37,318,231		37,845,774		38,683,169	
Change in Fund Balance	(123,030)	1,928,795	22,016,836	(22,377,918)		(1,930,955)		(2,712,871)	
Beginning Fund Balance	7,279,394	6,373,310	7,051,367	29,173,202		6,795,284		4,864,329	
Audit Adjustments	-	-	-	-		-		-	
Adjusted Beginning Balance	7,279,394	6,373,310	7,156,366	29,173,202		6,795,284		4,864,329	
Ending Fund Balance	7,156,365	8,302,105	29,173,202	6,795,284		4,864,329		2,151,457	

Coachella Valley Unified School District
 2021-2022 Adopted Budget
 General Fund Summary
Unrestricted General Fund Board Reserves

	Actuals <u>2019-2020</u>	Adopted Budget <u>2020-2021</u>	Estimated Actuals <u>2020-2021</u>	Adopted Budget <u>2021-2022</u>	Projected Budget <u>2022-2023</u>	Projected Budget <u>2023-2024</u>
Ending Fund Balance	24,752,586	8,399,563	26,683,388	28,273,660	29,807,918	31,970,713
Components of Ending Balance						
Required 3% Reserves	7,262,127	7,972,354	8,509,177	8,799,026	8,254,248	8,358,738
Revolving Cash	50,000	50,000	50,000	50,000	50,000	50,000
Stores Inventory	10,750	16,081	16,081	16,081	16,081	16,081
Available Reserves Designations						
State Budget Contingency	-	-	-	-	-	-
Supplemental & Concentration Carry Over	-	-	4,895,246	-	-	-
Facilities Infrastructure	-	-	-	-	2,895,246	2,895,246
Total Designations	7,322,877	8,038,435	13,470,504	8,865,107	11,215,575	11,320,065
Total Undesignated	17,429,709	361,128	13,212,884	19,408,553	18,592,343	20,650,648

Coachella Valley Unified School District
2021-2022 Adopted Budget Assumptions

	2021-2022 Adopted Budget		
	2021-2022	2022-2023	2023-2024
District Enrollment	17,028.00	16,789.00	16,574.00
District Unduplicated Pupil Count	15,967.00	15,703.00	15,561.00
District ADA	16,423.21	16,192.70	15,985.34
Statutory Cost of Living Adjustment (COLA)	1.70%	2.480%	3.11%
Augmentation/(COLA Suspension)	3.37%	0.00%	0.00%
California Consumer Price Index	3.84%	2.40%	2.23%
CARES Act-ESSER I	\$ 8,000,000	\$ -	\$ -
CARES ACT- GEER I	\$ 934,000	\$ -	\$ -
CRRSA Act- ESSER II	TBD	\$ -	\$ -
CRRSA Act - GEER II	TBD	\$ -	\$ -
AB86-Expanded Opportunities Funding	\$ 12,581,742	\$ -	\$ -
ARP Act - ESSER III	TBD	\$ -	\$ -
Certificated FTE - Enrollment	(25.00)	(16.00)	(16.00)
Certificated FTE - Learning Loss Mitigation	70.00	(70.00)	-
Certificated Salaries Step and Column	2.00%	2.00%	2.00%
Classified FTE -	-	-	-
Classified FTE - Learning Loss Mitigation	66.00	(66.00)	-
Classified Salaries Step Increase	1.00%	1.00%	1.00%
Workers Compensation Insurance	3.886%	3.98%	4.06%
Unemployment Insurance	1.23%	1.25%	1.28%
Cal STRS	16.920%	19.10%	19.10%
Cal PERS	22.91%	26.10%	27.10%

2019-20 Adopted Budget

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level

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

District: Coachella Valley Unified School District

Combined Assigned and Unassigned Fund Balances					
Fund	Fund Description	2021-22	2022-23	2023-24	
01	General Fund/County School Service Fund	\$35,068,944.00	\$34,672,247.00	\$34,122,171.00	Fund 01, Objects 9780/9789/9790
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	\$0.00	Fund 17 Objects 9780/9789/9790
Total Assigned and Unassigned Fund Balance		\$35,068,944.00	\$34,672,247.00	\$34,122,171.00	
District Standard Reserve Level		3.0%	3.0%	3.0%	Form 01CS Line 10B-4
Less: Reserve for Economic Uncertainties		\$8,799,026.00	\$8,254,248.00	\$8,358,738.00	Form 01CS Line 10B-7
Fund Balance that Requires a Statement of Reasons		\$26,269,918.00	\$26,417,999.00	\$25,763,433.00	

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Minimum Level					
Form	Fund	2021-22	2022-23	2023-24	Reasons
01	General Fund/County School Service Fund	\$ 6,795,284.00	\$ 4,864,329.00	\$ 2,151,457.00	Restricted Fund Balance
01	General Fund/County School Service Fund	\$ 66,081.00	\$ 66,081.00	\$ 66,081.00	Revolving Cash & Stores
01	General Fund/County School Service Fund		\$ 2,895,246.00	\$ 2,895,246.00	Facilities Infrastructure
		\$ 19,408,553.00	\$ 18,592,343.00	\$ 20,650,649.00	State Budget Contingency
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$ -	\$ -	\$ -	
(Insert Lines above as needed)					
Total of Substantiated Needs		\$ 26,269,918.00	\$ 26,417,999.00	\$ 25,763,433.00	

Coachella Valley Unified School District
2020-2021 Adopted Budget
All Other Funds

	Adult Education				Child Development				Nutrition Services			
	<i>Fund 11</i>				<i>Fund 12</i>				<i>Fund 13</i>			
	Actuals 2019-2020	Projected Totals 2020-2021	Proposed Budget 2021-2022	% Change over Prior Year	Actuals 2019-2020	Projected Totals 2020-2021	Proposed Budget 2021-2022	% Change over Prior Year	Actuals 2019-2020	Projected Totals 2020-2021	Proposed Budget 2021-2022	% Change over Prior Year
Revenues												
LCFF					-	-	-					
Federal Revenue	545,181	593,489	588,953	-1%	2,966,887	3,356,615	3,346,928	-0.3%	14,354,656	14,807,347	16,593,200	12%
State Revenue	2,326,093	2,362,360	2,275,814	-4%	1,615,635	1,633,449	1,768,778	8.3%	889,379	688,462	20,209	-97%
Local Revenue	55,283	8,067	10,000		19,319	-	-		380,334	63,000	266,370	323%
Total Revenues	2,926,556	2,963,916	2,874,767	-3%	4,601,840	4,990,064	5,115,706	3%	15,624,368	15,558,809	16,879,779	8%
Expenditures												
Certificated Salaries	1,238,254	1,469,436	1,589,970	8%	1,203,432	1,068,481	1,095,164	2%	-	-	-	
Classified Salaries	440,192	443,860	467,145	5%	1,545,483	1,618,209	1,662,059	3%	5,003,690	4,922,670	4,984,399	1%
Employee Benefits	700,874	805,252	814,607	1%	1,533,759	1,597,643	1,805,905	13%	3,471,488	3,537,475	3,786,427	7%
Books & Supplies	137,765	193,995	148,631	-23%	97,431	375,446	302,885	-19%	5,432,857	4,967,000	7,430,625	50%
Services and Operating Expenses	161,104	184,975	183,144	-1%	119,074	205,288	266,510	30%	145,418	259,969	124,210	-52%
Capital Outlay	-	-	-		-	8,500	-	-100%	18,393	139,080	75,000	-46%
Support and Indirect Costs	76,073	92,155	96,946	5%	60,158	65,362	63,789	-2%	532,543	427,413	414,025	-3%
Total Expenditures	2,754,261	3,189,673	3,300,443	3%	4,559,338	4,938,929	5,196,312	5%	14,604,389	14,253,607	16,814,686	17.97%
Excess (Deficiency)	172,295	(225,757)	(425,676)	89%	42,503	51,135	(80,606)	-258%	1,019,980	1,305,202	65,093	-95%
Transfers In/Other Sources	-	-	-		-	-	-		-	-	-	
Interfund Transfers Out/Other Uses	-	-	-		-	-	-		-	-	-	
Contributions	-	-	-		-	-	-		-	-	-	
Total Other Sources & Uses	-	-	-		-	-	-		-	-	-	
Change in Fund Balance	172,295	(225,757)	(425,676)	89%	42,503	51,135	(80,606)		1,019,980	1,305,202	65,093	-95%
Beginning Fund Balance	969,525	1,141,820	916,063	-20%	11,176	53,679	104,814	95%	1,475,756	1,733,236	3,038,438	75%
Ending Fund Balance	1,141,820	916,063	490,387	-46%	53,679	104,814	24,208	-77%	2,495,736	3,038,438	3,103,531	2%

Coachella Valley Unified School District
2020-2021 Adopted Budget
All Other Funds

	Deferred Maintenance Program				Building Bond Fund				Developer Fees			
	Fund 14				Fund 21				Fund 25			
	Actuals 2019-2020	Projected Totals 2020-2021	Proposed Budget 2021-2022	% Change over Prior Year	Actuals 2019-2020	Projected Totals 2020-2021	Proposed Budget 2021-2022	% Change over Prior Year	Actuals 2019-2020	Projected Totals 2020-2021	Proposed Budget 2021-2022	% Change over Prior Year
Revenues												
LCFF												
Federal Revenue	-	-							-	-		
State Revenue	-	-							-	-		
Local Revenue	2,414	-			1,345,871	341,194	340,000	0%	3,724,106	3,916,172	3,320,000	-15%
Total Revenues	2,414	-	-	0%	1,345,871	341,194	340,000	0%	3,724,106	3,916,172	3,320,000	-15%
Expenditures												
Certificated Salaries	-	-			-	-			-	-		
Classified Salaries	-	-			40,092	40,092	40,092	0%	-	-		
Employee Benefits	-	-			22,407	23,022	24,583	7%	-	-		
Books & Supplies	-	-			66,037	5,067	-	-100%	-	1,498,450	-	-100%
Services and Operating Expenses	115,764	-	400,000	-100%	4,185,989	2,075,426	976,725	-53%	29,364	13,994	3,203,300	22791%
Capital Outlay	-	-			9,874,935	25,289,735	5,949,442	-76%	52,804	2,651,550	-	-100%
Support and Indirect Costs	-	-			-				-	-		
Total Expenditures	115,764	-	400,000	-100%	14,189,460	27,433,342	6,990,842	-75%	82,168	4,163,994	3,203,300	-23%
Excess (Deficiency)	(113,350)	-	(400,000)	#DIV/0!	(12,843,589)	(27,092,148)	(6,650,842)	-75%	3,641,938	(247,822)	116,700	-147%
Transfers In/Other Sources	-					-			-	-	-	
Interfund Transfers Out/Other Uses	400,000	400,000	400,000	0%					-	-	-	
Contributions									-	-	-	
Total Other Sources & Uses	400,000	400,000	400,000	0%	-	-	-		-	-	-	
Change in Fund Balance	286,650	400,000	-	-100%	(12,843,589)	(27,092,148)	(6,650,842)	-75%	3,641,938	(247,822)	116,700	-147%
Beginning Fund Balance	253,608	540,258	940,258	74%	78,032,400	65,188,810	38,096,662	-42%	8,561,552	12,203,491	11,955,669	-2%
Ending Fund Balance	540,258	940,258	940,258	0%	65,188,810	38,096,662	31,445,820	-17%	12,203,490	11,955,669	12,072,369	1%

Coachella Valley Unified School District
2020-2021 Adopted Budget
All Other Funds

	State Capital Projects Fund				Special Reserve Fund				Self Insurance Fund			
	<i>Fund 35</i>				<i>Fund 40</i>				<i>Fund 67</i>			
	Actuals 2019-2020	Projected Totals 2020-2021	Proposed Budget 2021-2022	% Change over Prior Year	Actuals 2019-2020	Projected Totals 2020-2021	Proposed Budget 2021-2022	% Change over Prior Year	Actuals 2019-2020	Projected Totals 2020-2021	Proposed Budget 2021-2022	% Change over Prior Year
Revenues												
LCFF												
Federal Revenue	-	-			-	-			-	-		
State Revenue	834,298	-			-	-			-	-		
Local Revenue	5,051	3,012	812	-73%	5,106,393	5,176,720	4,860,000	-6%	5,678,822	4,927,296	3,753,981	-24%
Total Revenues	839,349	3,012	812	-73%	5,106,393	5,176,720	4,860,000	-6%	5,678,822	4,927,296	3,753,981	-24%
Expenditures												
Certificated Salaries	-	-			-	-			(2,431)			
Classified Salaries	-	-			40,092	40,092	40,092	0%				
Employee Benefits	-	-			21,623	22,998	24,583	7%	175,739	2,217,132	2,142,852	-3%
Books & Supplies	-	172	-		-	-	-					
Services and Operating Expenses	2,204	-		#DIV/0!	25,367	2,420	-	-100%	4,126,416	2,181,488	3,319,219	52%
Capital Outlay	14,889	834,126	198,069	-0.76254	69,129	252,075	160,603	-36%				
Support and Indirect Costs	-	-			3,194,370	3,219,690	3,314,365	3%				
Total Expenditures	17,093	834,298	198,069	-76%	3,350,582	3,537,275	3,539,643	0%	4,299,724	4,398,620	5,462,071	24%
Excess (Deficiency)	822,256	(831,286)	(197,257)	-76%	1,755,811	1,639,445	1,320,357	-19%	1,379,097	528,676	(1,708,090)	-423%
Transfers In/Other Sources	-	-							-	-		
Interfund Transfers Out/Other Uses	-	-							-	-		
Contributions	-	-							-	-		
Total Other Sources & Uses	-	-							-	-		
Change in Fund Balance	822,256	(831,286)	(197,257)	-76%	1,755,811	1,639,445	1,320,357	-19%	1,379,097	528,676	(1,708,090)	-423%
Beginning Fund Balance	206,286	1,028,543	197,257	-81%	8,755,221	10,511,032	12,150,477	16%	2,084,587	3,463,684	3,992,360	15%
<i>Ending Fund Balance</i>	1,028,542	197,257	-	-100%	10,511,032	12,150,477	13,470,834	11%	3,463,684	3,992,360	2,284,270	-43%

Budget
Certification
Criteria &
Standards

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: 87225 Church St., Thermal Ca 92274
Date: June 07, 2021

Place: 87225 Church St. Thermal, Ca 9227
Date: June 10, 2021
Time: 07:30 PM

Adoption Date: June 24, 2021

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

Contact person for additional information on the budget reports:

Name: Joe Dominguez

Telephone: 760-848-1007

Title: Assistant Superintendent

E-mail: joe.dominguez@cvusd.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 	X	X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		X
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 		X
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? Adoption date of the LCAP or an update to the LCAP: 		X
				Jun 24, 2021
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior fiscal year or budget year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	

ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	17,285	17,299		
Charter School				
Total ADA	17,285	17,299	N/A	Met
Second Prior Year (2019-20)				
District Regular	16,882	16,869		
Charter School				
Total ADA	16,882	16,869	0.1%	Met
First Prior Year (2020-21)				
District Regular	16,577	16,683		
Charter School		0		
Total ADA	16,577	16,683	N/A	Met
Budget Year (2021-22)				
District Regular	16,628			
Charter School	0			
Total ADA	16,628			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	18,129	17,786		
Charter School				
Total Enrollment	18,129	17,786	1.9%	Not Met
Second Prior Year (2019-20)				
District Regular	17,439	17,657		
Charter School				
Total Enrollment	17,439	17,657	N/A	Met
First Prior Year (2020-21)				
District Regular	17,425	17,297		
Charter School				
Total Enrollment	17,425	17,297	0.7%	Met
Budget Year (2021-22)				
District Regular	17,028			
Charter School				
Total Enrollment	17,028			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	16,916	17,786	
Charter School		0	
Total ADA/Enrollment	16,916	17,786	95.1%
Second Prior Year (2019-20)			
District Regular	16,645	17,657	
Charter School			
Total ADA/Enrollment	16,645	17,657	94.3%
First Prior Year (2020-21)			
District Regular	16,683	17,297	
Charter School	0		
Total ADA/Enrollment	16,683	17,297	96.5%
Historical Average Ratio:			95.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.8%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	16,423	17,028		
Charter School	0			
Total ADA/Enrollment	16,423	17,028	96.4%	Not Met
1st Subsequent Year (2022-23)				
District Regular	16,193	16,789		
Charter School				
Total ADA/Enrollment	16,193	16,789	96.5%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	15,985	16,574		
Charter School				
Total ADA/Enrollment	15,985	16,574	96.4%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

RCEA charter school closed in fiscal year 2020/2021 and 37.82 ADA is not included in our historical ratio. We are also expected to recover ADA with our Saturday School Program.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	16,766.19	16,711.61	16,452.16	16,221.65
b. Prior Year ADA (Funded)		16,766.19	16,711.61	16,452.16
c. Difference (Step 1a minus Step 1b)		(54.58)	(259.45)	(230.51)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.33%	-1.55%	-1.40%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		201,798,093.00	210,827,731.00	213,032,959.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		10,231,163.32	5,228,527.73	6,625,325.02
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		4.74%	0.93%	1.71%
LCFF Revenue Standard (Step 3, plus/minus 1%):		3.74% to 5.74%	-0.07% to 1.93%	.71% to 2.71%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	35,791,208.00	35,791,208.00	35,791,208.00	35,791,208.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Necessary Small School Standard (COLA Step 2c, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	202,194,129.00	211,225,039.00	213,436,430.00	216,746,082.00
District's Projected Change in LCFF Revenue:		4.47%	1.05%	1.55%
LCFF Revenue Standard:		3.74% to 5.74%	-0.07% to 1.93%	.71% to 2.71%
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 (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	154,895,604.97	168,717,569.49	91.8%
Second Prior Year (2019-20)	151,752,898.51	165,587,882.50	91.6%
First Prior Year (2020-21)	155,118,769.00	170,951,302.00	90.7%
Historical Average Ratio:			91.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	3.0%	3.0%	3.0%
	88.4% to 94.4%	88.4% to 94.4%	88.4% to 94.4%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	157,279,349.00	176,091,838.00	89.3%	Met
1st Subsequent Year (2022-23)	160,339,287.00	177,851,973.00	90.2%	Met
2nd Subsequent Year (2023-24)	161,724,449.00	179,715,692.00	90.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	4.74%	0.93%	1.71%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.26% to 14.74%	-9.07% to 10.93%	-8.29% to 11.71%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-.26% to 9.74%	-4.07% to 5.93%	-3.29% to 6.71%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	55,437,055.00		
Budget Year (2021-22)	27,623,123.00	-50.17%	Yes
1st Subsequent Year (2022-23)	27,623,123.00	0.00%	No
2nd Subsequent Year (2023-24)	27,623,123.00	0.00%	No

Explanation:
(required if Yes)

One Time COVID Relief Funding in FY 2020-2021

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	40,026,163.00		
Budget Year (2021-22)	25,014,262.00	-37.51%	Yes
1st Subsequent Year (2022-23)	25,030,699.00	0.07%	No
2nd Subsequent Year (2023-24)	25,046,338.00	0.06%	No

Explanation:
(required if Yes)

One Time COVID Relief Funding in Fiscalyear 2020-2021

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	10,325,549.00		
Budget Year (2021-22)	9,048,110.00	-12.37%	Yes
1st Subsequent Year (2022-23)	9,058,110.00	0.11%	No
2nd Subsequent Year (2023-24)	9,068,110.00	0.11%	No

Explanation:
(required if Yes)

One time local funding from RCOE for distance learning

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	29,948,551.00		
Budget Year (2021-22)	18,671,540.00	-37.65%	Yes
1st Subsequent Year (2022-23)	14,077,836.00	-24.60%	Yes
2nd Subsequent Year (2023-24)	14,594,179.00	3.67%	No

Explanation:
(required if Yes)

One Time COVID relief funding PPE and safety expenses

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

First Prior Year (2020-21)	30,809,780.00		
Budget Year (2021-22)	33,794,282.00	9.69%	No
1st Subsequent Year (2022-23)	32,813,687.00	-2.90%	No
2nd Subsequent Year (2023-24)	33,366,159.00	1.68%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	105,788,767.00		
Budget Year (2021-22)	61,685,495.00	-41.69%	Not Met
1st Subsequent Year (2022-23)	61,711,932.00	0.04%	Met
2nd Subsequent Year (2023-24)	61,737,571.00	0.04%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	60,758,331.00		
Budget Year (2021-22)	52,465,822.00	-13.65%	Not Met
1st Subsequent Year (2022-23)	46,891,523.00	-10.62%	Not Met
2nd Subsequent Year (2023-24)	47,960,338.00	2.28%	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)

One Time COVID Relief Funding in FY 2020-2021

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

One Time COVID Relief Funding in Fiscal year 2020-2021

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

One time local funding from RCOE for distance learning

- 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)

One Time COVID relief funding PPE and safety expenses

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

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

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)	271,773,140.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	271,773,140.00	8,153,194.20	8,367,621.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	7,369,679.00	0.00	8,509,177.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	8,085,609.97	24,674,082.77	13,212,884.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	15,455,288.97	24,674,082.77	21,722,061.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	245,655,966.85	242,070,908.16	283,639,222.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	245,655,966.85	242,070,908.16	283,639,222.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.3%	10.2%	7.7%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.1%	3.4%	2.6%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	7,949,801.46	168,717,569.49	N/A	Met
Second Prior Year (2019-20)	9,225,189.67	165,587,882.50	N/A	Met
First Prior Year (2020-21)	1,930,802.00	170,951,302.00	N/A	Met
Budget Year (2021-22) (Information only)	1,590,272.00	176,091,838.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2018-19)	7,849,550.00	7,577,595.26	3.5%	Not Met
Second Prior Year (2019-20)	9,738,596.00	15,527,396.72	N/A	Met
First Prior Year (2020-21)	16,885,855.00	24,752,586.00	N/A	Met
Budget Year (2021-22) (Information only)	26,683,388.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	16,423	16,193	15,985
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	293,300,872.00	275,141,586.00	278,624,616.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	293,300,872.00	275,141,586.00	278,624,616.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,799,026.16	8,254,247.58	8,358,738.48
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,799,026.16	8,254,247.58	8,358,738.48

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	8,799,026.00	8,254,248.00	8,358,738.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	19,408,553.00	21,553,671.00	23,611,976.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	28,207,579.00	29,807,919.00	31,970,714.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.62%	10.83%	11.47%
District's Reserve Standard (Section 10B, Line 7):	8,799,026.16	8,254,247.58	8,358,738.48
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(34,568,959.00)			
Budget Year (2021-22)	(37,718,231.00)	3,149,272.00	9.1%	Met
1st Subsequent Year (2022-23)	(38,245,774.00)	527,543.00	1.4%	Met
2nd Subsequent Year (2023-24)	(39,083,169.00)	837,395.00	2.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	400,000.00			
Budget Year (2021-22)	400,000.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	400,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	400,000.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	36	Bond Interest & Redevelopment Fund	Bond Interest & Redvelopment Fund 7439	235,610,642
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Bank of America	5	Special Reserve Fund (40)	Special Reserve Fundn (40)	7,940,000
Capital One Public (2003 & 2003E)	11	Special Reserve Fund (40)	Special Reserve Fund (40)	6,580,000
2014 Refunding COP	16	Special Reerve Fund (40)	Special Reserve Fund (40)	19,985,000
Community Bus Bank/Mega Bank	10	General Fund Utilities Savings	California Clean Energy (01)	6,160,029
Santander Bus Lease	8	General Fund Transporation Budget	10 Bus Municipal Lease Agreement (01)	1,777,283
TOTAL:				278,052,954

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds	17,416,582	17,869,430	18,307,236	19,159,369
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Bank of America	1,045,500	1,048,875	1,045,500	1,045,500
Capital One Public (2003 & 2003E)	640,540	703,940	749,331	752,855
2014 Refunding COP	1,533,650	1,561,550	1,622,050	1,682,250
Community Bus Bank/Mega Bank	454,717	498,549	531,256	571,258
Santander Bus Lease	251,536	251,536	251,536	251,536
Total Annual Payments:	21,342,525	21,933,880	22,506,909	23,462,768
Has total annual payment increased over prior year (2020-21)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increases are part of the original debt schedule and are budgeted in the out years.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	2,093,280	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

70,291,929.00
0.00
70,291,929.00
Actuarial
Jul 14, 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)
	3,726,846.00	3,726,846.00	3,726,846.00
	3,726,846.00	3,726,846.00	3,726,846.00
	2,466,231.00	2,466,231.00	2,466,231.00
	119	119	119

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)

Yes

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:

CVUSD purchases property and liability coverage from Riverside School Insurance Authority and Southern California Regional Excess Liability Fund Joint Powers Authorities. Both of these programs are funded based on actuarial studies by an independent firm, up to \$250,000 per occurrence for property and \$25,000,000 per occurrence for liability. The District is self insured for workers compensation coverage through the Protected Insurance Program for School and Community Colleges, a finite risk transfer pooling program. The District also fully self-insured for dental and vision benefits.

3. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

0.00
0.00

4. Self-Insurance Contributions

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
a. Required contribution (funding) for self-insurance programs	5,462,071.00	5,462,071.00	5,462,071.00
b. Amount contributed (funded) for self-insurance programs	5,462,071.00	5,462,071.00	5,462,071.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	882.0	920.0	834.0	818.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations for fiscal year 2021-2022 are not settled with CVTA.

Negotiations Settled

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

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

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

One Year Agreement	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Total cost of salary settlement			
% change in salary schedule from prior year			

Multiyear Agreement	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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	1,351,890		
	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of H&W benefit changes included in the budget and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements

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

Certificated (Non-management) Step and Column Adjustments

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	898.0	964.0	898.0	898.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations for 2021-2022 are not settled with CSEA.

Negotiations Settled

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

--

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

526,060

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

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

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

Classified (Non-management) Prior Year Settlements

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

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1.0%	1.0%	1.0%

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

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

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	106.6	113.6	106.6	106.6

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 24, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="Yes"/> |
| A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | <input type="text" value="No"/> |
| A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="No"/> |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="Yes"/> |

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

Comments:
(optional)

The position of Superintendent has been vacant since January 2021 and was filled by Dr. Luis Valentino who is projected to start in the position effective July 1, 2021.

End of School District Budget Criteria and Standards Review

Budgets by Fund

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	201,798,093.00	0.00	201,798,093.00	210,827,731.00	0.00	210,827,731.00	4.5%
2) Federal Revenue		8100-8299	450,000.00	54,987,055.00	55,437,055.00	450,000.00	27,173,123.00	27,623,123.00	-50.2%
3) Other State Revenue		8300-8599	3,320,519.00	36,705,644.00	40,026,163.00	3,292,610.00	21,721,652.00	25,014,262.00	-37.5%
4) Other Local Revenue		8600-8799	1,882,451.00	8,443,098.00	10,325,549.00	830,000.00	8,218,110.00	9,048,110.00	-12.4%
5) TOTAL, REVENUES			207,451,063.00	100,135,797.00	307,586,860.00	215,400,341.00	57,112,885.00	272,513,226.00	-11.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	80,966,511.00	23,571,144.00	104,537,655.00	80,327,666.00	29,477,280.00	109,804,946.00	5.0%
2) Classified Salaries		2000-2999	25,970,763.00	12,025,470.00	37,996,233.00	27,339,982.00	13,923,420.00	41,263,402.00	8.6%
3) Employee Benefits		3000-3999	48,181,495.00	29,974,129.00	78,155,624.00	49,611,701.00	35,912,830.00	85,524,531.00	9.4%
4) Books and Supplies		4000-4999	5,710,239.00	24,238,312.00	29,948,551.00	5,174,545.00	13,496,995.00	18,671,540.00	-37.7%
5) Services and Other Operating Expenditures		5000-5999	11,477,063.00	19,332,717.00	30,809,780.00	13,081,360.00	20,712,922.00	33,794,282.00	9.7%
6) Capital Outlay		6000-6999	123,075.00	1,065,190.00	1,188,265.00	2,363,794.00	853,050.00	3,216,844.00	170.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	750,925.00	437,119.00	1,188,044.00	750,087.00	450,000.00	1,200,087.00	1.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,228,769.00)	1,643,839.00	(584,930.00)	(2,557,297.00)	1,982,537.00	(574,760.00)	-1.7%
9) TOTAL, EXPENDITURES			170,951,302.00	112,287,920.00	283,239,222.00	176,091,838.00	116,809,034.00	292,900,872.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			36,499,761.00	(12,152,123.00)	24,347,638.00	39,308,503.00	(59,696,149.00)	(20,387,646.00)	-183.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(34,568,959.00)	34,568,959.00	0.00	(37,718,231.00)	37,718,231.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,568,959.00)	34,168,959.00	(400,000.00)	(37,718,231.00)	37,318,231.00	(400,000.00)	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,930,802.00	22,016,836.00	23,947,638.00	1,590,272.00	(22,377,918.00)	(20,787,646.00)	-186.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	24,752,586.00	7,156,366.00	31,908,952.00	26,683,388.00	29,173,202.00	55,856,590.00	75.0%
b) Audit Adjustments									
		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			24,752,586.00	7,156,366.00	31,908,952.00	26,683,388.00	29,173,202.00	55,856,590.00	75.0%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			24,752,586.00	7,156,366.00	31,908,952.00	26,683,388.00	29,173,202.00	55,856,590.00	75.0%
2) Ending Balance, June 30 (E + F1e)									
			26,683,388.00	29,173,202.00	55,856,590.00	28,273,660.00	6,795,284.00	35,068,944.00	-37.2%
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	16,081.00	0.00	16,081.00	16,081.00	0.00	16,081.00	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	29,173,202.00	29,173,202.00	0.00	6,795,284.00	6,795,284.00	-76.7%
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	4,895,246.00	0.00	4,895,246.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties									
		9789	8,509,177.00	0.00	8,509,177.00	8,799,026.00	0.00	8,799,026.00	3.4%
Unassigned/Unappropriated Amount									
		9790	13,212,884.00	0.00	13,212,884.00	19,408,553.00	0.00	19,408,553.00	46.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	26,683,388.00	29,173,202.00	55,856,590.00				
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			26,683,388.00	29,173,202.00	55,856,590.00				
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									

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)	
(G9 + H2) - (I6 + J2)			26,683,388.00	29,173,202.00	55,856,590.00				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	132,899,004.00	0.00	132,899,004.00	142,041,268.00	0.00	142,041,268.00	6.9%
Education Protection Account State Aid - Current Year		8012	33,503,917.00	0.00	33,503,917.00	33,392,563.00	0.00	33,392,563.00	-0.3%
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	245,474.00	0.00	245,474.00	245,474.00	0.00	245,474.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	23,768,467.00	0.00	23,768,467.00	23,768,467.00	0.00	23,768,467.00	0.0%
Unsecured Roll Taxes		8042	1,098,111.00	0.00	1,098,111.00	1,098,111.00	0.00	1,098,111.00	0.0%
Prior Years' Taxes		8043	1,557,269.00	0.00	1,557,269.00	1,557,269.00	0.00	1,557,269.00	0.0%
Supplemental Taxes		8044	571,354.00	0.00	571,354.00	571,354.00	0.00	571,354.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,409,451.00)	0.00	(2,409,451.00)	(2,409,451.00)	0.00	(2,409,451.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,959,984.00	0.00	10,959,984.00	10,959,984.00	0.00	10,959,984.00	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			202,194,129.00	0.00	202,194,129.00	211,225,039.00	0.00	211,225,039.00	4.5%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(396,036.00)	0.00	(396,036.00)	(397,308.00)	0.00	(397,308.00)	0.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			201,798,093.00	0.00	201,798,093.00	210,827,731.00	0.00	210,827,731.00	4.5%
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	2,883,290.00	2,883,290.00	0.00	2,913,879.00	2,913,879.00	1.1%
Special Education Discretionary Grants		8182	0.00	60,906.00	60,906.00	0.00	61,386.00	61,386.00	0.8%
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	968,101.00	968,101.00	0.00	1,006,847.00	1,006,847.00	4.0%
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		12,297,867.00	12,297,867.00		13,591,864.00	13,591,864.00	10.5%
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		1,933,467.00	1,933,467.00		2,052,552.00	2,052,552.00	6.2%
Title III, Part A, Immigrant Student Program	4201	8290		69,291.00	69,291.00		78,106.00	78,106.00	12.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		1,358,787.00	1,358,787.00		1,555,147.00	1,555,147.00	14.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		5,109,499.00	5,109,499.00		5,341,244.00	5,341,244.00	4.5%
Career and Technical Education	3500-3599	8290		231,521.00	231,521.00		235,466.00	235,466.00	1.7%
All Other Federal Revenue	All Other	8290	450,000.00	30,074,326.00	30,524,326.00	450,000.00	336,632.00	786,632.00	-97.4%
TOTAL, FEDERAL REVENUE			450,000.00	54,987,055.00	55,437,055.00	450,000.00	27,173,123.00	27,623,123.00	-50.2%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	682,469.00	0.00	682,469.00	684,860.00	0.00	684,860.00	0.4%
Lottery - Unrestricted and Instructional Materials		8560	2,638,050.00	861,763.00	3,499,813.00	2,607,750.00	851,865.00	3,459,615.00	-1.1%
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		4,031,184.00	4,031,184.00		4,065,719.00	4,065,719.00	0.9%

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)	
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		1,634,477.00	1,634,477.00		1,641,868.00	1,641,868.00	0.5%
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	0.00	30,178,220.00	30,178,220.00	0.00	15,162,200.00	15,162,200.00	-49.8%
TOTAL, OTHER STATE REVENUE			3,320,519.00	36,705,644.00	40,026,163.00	3,292,610.00	21,721,652.00	25,014,262.00	-37.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	30,000.00	0.00	30,000.00	230,000.00	0.00	230,000.00	666.7%
Interest		8660	200,000.00	0.00	200,000.00	200,000.00	0.00	200,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,652,451.00	358,726.00	2,011,177.00	400,000.00	0.00	400,000.00	-80.1%
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		8,084,372.00	8,084,372.00		8,218,110.00	8,218,110.00	1.7%
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			1,882,451.00	8,443,098.00	10,325,549.00	830,000.00	8,218,110.00	9,048,110.00	-12.4%
TOTAL, REVENUES			207,451,063.00	100,135,797.00	307,586,860.00	215,400,341.00	57,112,885.00	272,513,226.00	-11.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	71,558,441.00	19,984,099.00	91,542,540.00	69,836,719.00	24,358,259.00	94,194,978.00	2.9%
Certificated Pupil Support Salaries		1200	2,969,642.00	1,744,577.00	4,714,219.00	2,909,624.00	2,241,739.00	5,151,363.00	9.3%
Certificated Supervisors' and Administrators' Salaries		1300	6,249,420.00	1,072,230.00	7,321,650.00	7,383,104.00	1,937,160.00	9,320,264.00	27.3%
Other Certificated Salaries		1900	189,008.00	770,238.00	959,246.00	198,219.00	940,122.00	1,138,341.00	18.7%
TOTAL, CERTIFICATED SALARIES			80,966,511.00	23,571,144.00	104,537,655.00	80,327,666.00	29,477,280.00	109,804,946.00	5.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,225,643.00	7,828,906.00	9,054,549.00	1,481,141.00	9,774,297.00	11,255,438.00	24.3%
Classified Support Salaries		2200	12,466,834.00	2,354,532.00	14,821,366.00	13,405,486.00	2,349,370.00	15,754,856.00	6.3%
Classified Supervisors' and Administrators' Salaries		2300	1,943,395.00	228,302.00	2,171,697.00	1,927,331.00	234,568.00	2,161,899.00	-0.5%
Clerical, Technical and Office Salaries		2400	6,086,945.00	989,537.00	7,076,482.00	6,107,805.00	1,011,054.00	7,118,859.00	0.6%
Other Classified Salaries		2900	4,247,946.00	624,193.00	4,872,139.00	4,418,219.00	554,131.00	4,972,350.00	2.1%
TOTAL, CLASSIFIED SALARIES			25,970,763.00	12,025,470.00	37,996,233.00	27,339,982.00	13,923,420.00	41,263,402.00	8.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,924,090.00	15,999,196.00	28,923,286.00	12,725,351.00	16,903,181.00	29,628,532.00	2.4%
PERS		3201-3202	5,227,725.00	2,584,310.00	7,812,035.00	5,838,205.00	3,321,187.00	9,159,392.00	17.2%
OASDI/Medicare/Alternative		3301-3302	3,194,252.00	1,321,938.00	4,516,190.00	3,161,301.00	1,540,589.00	4,701,890.00	4.1%
Health and Welfare Benefits		3401-3402	21,124,692.00	8,141,064.00	29,265,756.00	20,997,950.00	11,432,778.00	32,430,728.00	10.8%
Unemployment Insurance		3501-3502	155,126.00	17,571.00	172,697.00	1,425,873.00	533,846.00	1,959,719.00	1034.8%
Workers' Compensation		3601-3602	4,156,851.00	1,391,263.00	5,548,114.00	4,183,923.00	1,686,558.00	5,870,481.00	5.8%
OPEB, Allocated		3701-3702	480,056.00	167,641.00	647,697.00	497,693.00	184,897.00	682,590.00	5.4%
OPEB, Active Employees		3751-3752	918,703.00	351,146.00	1,269,849.00	781,405.00	309,794.00	1,091,199.00	-14.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			48,181,495.00	29,974,129.00	78,155,624.00	49,611,701.00	35,912,830.00	85,524,531.00	9.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,500.00	378,324.00	379,824.00	57,015.00	395,000.00	452,015.00	19.0%
Books and Other Reference Materials		4200	1,358.00	141,685.00	143,043.00	0.00	49,442.00	49,442.00	-65.4%
Materials and Supplies		4300	4,084,302.00	7,819,329.00	11,903,631.00	4,578,288.00	9,674,827.00	14,253,115.00	19.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,623,079.00	15,898,974.00	17,522,053.00	539,242.00	3,377,726.00	3,916,968.00	-77.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,710,239.00	24,238,312.00	29,948,551.00	5,174,545.00	13,496,995.00	18,671,540.00	-37.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	193,202.00	193,202.00	0.00	18,000.00	18,000.00	-90.7%
Travel and Conferences		5200	286,971.00	1,221,255.00	1,508,226.00	355,533.00	1,792,690.00	2,148,223.00	42.4%
Dues and Memberships		5300	125,730.00	3,370.00	129,100.00	91,970.00	0.00	91,970.00	-28.8%
Insurance		5400 - 5450	1,838,388.00	0.00	1,838,388.00	1,668,000.00	0.00	1,668,000.00	-9.3%
Operations and Housekeeping Services		5500	4,572,770.00	0.00	4,572,770.00	4,968,035.00	0.00	4,968,035.00	8.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,926,508.00	224,702.00	2,151,210.00	1,514,954.00	286,300.00	1,801,254.00	-16.3%
Transfers of Direct Costs		5710	(999,692.00)	999,692.00	0.00	(741,503.00)	741,503.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,198.00)	54,600.00	37,402.00	1,000.00	58,400.00	59,400.00	58.8%
Professional/Consulting Services and Operating Expenditures		5800	3,563,866.00	15,412,354.00	18,976,220.00	5,022,822.00	16,970,825.00	21,993,647.00	15.9%
Communications		5900	179,720.00	1,223,542.00	1,403,262.00	200,549.00	845,204.00	1,045,753.00	-25.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,477,063.00	19,332,717.00	30,809,780.00	13,081,360.00	20,712,922.00	33,794,282.00	9.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	15,400.00	15,400.00	0.00	10,000.00	10,000.00	-35.1%
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	123,075.00	1,049,790.00	1,172,865.00	363,794.00	843,050.00	1,206,844.00	2.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			123,075.00	1,065,190.00	1,188,265.00	2,363,794.00	853,050.00	3,216,844.00	170.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	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	44,670.00	437,119.00	481,789.00	0.00	450,000.00	450,000.00	-6.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	278,203.00	0.00	278,203.00	269,471.00	0.00	269,471.00	-3.1%
Other Debt Service - Principal		7439	428,052.00	0.00	428,052.00	480,616.00	0.00	480,616.00	12.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			750,925.00	437,119.00	1,188,044.00	750,087.00	450,000.00	1,200,087.00	1.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,643,839.00)	1,643,839.00	0.00	(1,982,537.00)	1,982,537.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(584,930.00)	0.00	(584,930.00)	(574,760.00)	0.00	(574,760.00)	-1.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,228,769.00)	1,643,839.00	(584,930.00)	(2,557,297.00)	1,982,537.00	(574,760.00)	-1.7%
TOTAL, EXPENDITURES			170,951,302.00	112,287,920.00	283,239,222.00	176,091,838.00	116,809,034.00	292,900,872.00	3.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(34,568,959.00)	34,568,959.00	0.00	(37,718,231.00)	37,718,231.00	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			(34,568,959.00)	34,568,959.00	0.00	(37,718,231.00)	37,718,231.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(34,568,959.00)	34,168,959.00	(400,000.00)	(37,718,231.00)	37,318,231.00	(400,000.00)	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	201,798,093.00	0.00	201,798,093.00	210,827,731.00	0.00	210,827,731.00	4.5%
2) Federal Revenue		8100-8299	450,000.00	54,987,055.00	55,437,055.00	450,000.00	27,173,123.00	27,623,123.00	-50.2%
3) Other State Revenue		8300-8599	3,320,519.00	36,705,644.00	40,026,163.00	3,292,610.00	21,721,652.00	25,014,262.00	-37.5%
4) Other Local Revenue		8600-8799	1,882,451.00	8,443,098.00	10,325,549.00	830,000.00	8,218,110.00	9,048,110.00	-12.4%
5) TOTAL, REVENUES			207,451,063.00	100,135,797.00	307,586,860.00	215,400,341.00	57,112,885.00	272,513,226.00	-11.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		109,723,346.00	88,375,527.00	198,098,873.00	108,826,344.00	90,802,492.00	199,628,836.00	0.8%
2) Instruction - Related Services	2000-2999		17,291,617.00	4,921,565.00	22,213,182.00	19,205,995.00	6,585,320.00	25,791,315.00	16.1%
3) Pupil Services	3000-3999		18,009,750.00	8,306,391.00	26,316,141.00	19,775,384.00	9,045,374.00	28,820,758.00	9.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		10,883,176.00	3,322,378.00	14,205,554.00	10,214,216.00	2,114,483.00	12,328,699.00	-13.2%
8) Plant Services	8000-8999		14,292,488.00	6,924,940.00	21,217,428.00	17,319,812.00	7,811,365.00	25,131,177.00	18.4%
9) Other Outgo	9000-9999	Except 7600-7699	750,925.00	437,119.00	1,188,044.00	750,087.00	450,000.00	1,200,087.00	1.0%
10) TOTAL, EXPENDITURES			170,951,302.00	112,287,920.00	283,239,222.00	176,091,838.00	116,809,034.00	292,900,872.00	3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36,499,761.00	(12,152,123.00)	24,347,638.00	39,308,503.00	(59,696,149.00)	(20,387,646.00)	-183.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	400,000.00	400,000.00	0.00	400,000.00	400,000.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(34,568,959.00)	34,568,959.00	0.00	(37,718,231.00)	37,718,231.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,568,959.00)	34,168,959.00	(400,000.00)	(37,718,231.00)	37,318,231.00	(400,000.00)	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,930,802.00	22,016,836.00	23,947,638.00	1,590,272.00	(22,377,918.00)	(20,787,646.00)	-186.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	24,752,586.00	7,156,366.00	31,908,952.00	26,683,388.00	29,173,202.00	55,856,590.00	75.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,752,586.00	7,156,366.00	31,908,952.00	26,683,388.00	29,173,202.00	55,856,590.00	75.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,752,586.00	7,156,366.00	31,908,952.00	26,683,388.00	29,173,202.00	55,856,590.00	75.0%
2) Ending Balance, June 30 (E + F1e)			26,683,388.00	29,173,202.00	55,856,590.00	28,273,660.00	6,795,284.00	35,068,944.00	-37.2%
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	16,081.00	0.00	16,081.00	16,081.00	0.00	16,081.00	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	29,173,202.00	29,173,202.00	0.00	6,795,284.00	6,795,284.00	-76.7%
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	4,895,246.00	0.00	4,895,246.00	0.00	0.00	0.00	-100.0%
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,509,177.00	0.00	8,509,177.00	8,799,026.00	0.00	8,799,026.00	3.4%
Unassigned/Unappropriated Amount		9790	13,212,884.00	0.00	13,212,884.00	19,408,553.00	0.00	19,408,553.00	46.9%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	8,000,000.00	0.00
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigati	934,000.00	0.00
5640	Medi-Cal Billing Option	641,906.00	641,906.00
6300	Lottery: Instructional Materials	1,663,893.00	1,995,758.00
6500	Special Education	396,399.00	598,134.00
6512	Special Ed: Mental Health Services	931,379.00	0.00
6546	Mental Health-Related Services	1,075,000.00	1,873,195.00
7311	Classified School Employee Professional Development Block Grant	112,000.00	0.00
7388	SB 117 COVID-19 LEA Response Funds	150,000.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	11,190,570.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	1,391,172.00	0.00
7510	Low-Performing Students Block Grant	229,772.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sectic	703,597.00	602,366.00
9010	Other Restricted Local	1,753,514.00	1,083,925.00
Total, Restricted Balance		29,173,202.00	6,795,284.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	593,489.00	588,953.00	-0.8%
3) Other State Revenue		8300-8599	2,362,360.00	2,275,814.00	-3.7%
4) Other Local Revenue		8600-8799	8,067.00	10,000.00	24.0%
5) TOTAL, REVENUES			2,963,916.00	2,874,767.00	-3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,469,436.00	1,589,970.00	8.2%
2) Classified Salaries		2000-2999	443,860.00	467,145.00	5.2%
3) Employee Benefits		3000-3999	805,252.00	814,607.00	1.2%
4) Books and Supplies		4000-4999	193,995.00	148,631.00	-23.4%
5) Services and Other Operating Expenditures		5000-5999	184,975.00	183,144.00	-1.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	92,155.00	96,946.00	5.2%
9) TOTAL, EXPENDITURES			3,189,673.00	3,300,443.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(225,757.00)	(425,676.00)	88.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(225,757.00)	(425,676.00)	88.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,141,820.00	916,063.00	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,141,820.00	916,063.00	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,141,820.00	916,063.00	-19.8%
2) Ending Balance, June 30 (E + F1e)			916,063.00	490,387.00	-46.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			795,998.00	360,322.00	-54.7%
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	120,065.00	130,065.00	8.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	916,063.00		
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			916,063.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			916,063.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs					
		8285	0.00	0.00	0.0%
Pass-Through Revenues from 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	593,489.00	588,953.00	-0.8%
TOTAL, FEDERAL REVENUE			593,489.00	588,953.00	-0.8%
OTHER STATE REVENUE					
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 State Sources					
		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	2,215,110.00	2,128,564.00	-3.9%
All Other State Revenue	All Other	8590	147,250.00	147,250.00	0.0%
TOTAL, OTHER STATE REVENUE			2,362,360.00	2,275,814.00	-3.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,000.00	10,000.00	25.0%
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	67.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,067.00	10,000.00	24.0%
TOTAL, REVENUES			2,963,916.00	2,874,767.00	-3.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,200,830.00	1,328,528.00	10.6%
Certificated Pupil Support Salaries		1200	132,512.00	132,512.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	136,094.00	128,930.00	-5.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,469,436.00	1,589,970.00	8.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	38,906.00	35,406.00	-9.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	274,183.00	268,819.00	-2.0%
Other Classified Salaries		2900	130,771.00	162,920.00	24.6%
TOTAL, CLASSIFIED SALARIES			443,860.00	467,145.00	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	380,475.00	363,566.00	-4.4%
PERS		3201-3202	66,723.00	78,454.00	17.6%
OASDI/Medicare/Alternative		3301-3302	59,596.00	55,979.00	-6.1%
Health and Welfare Benefits		3401-3402	199,340.00	195,608.00	-1.9%
Unemployment Insurance		3501-3502	1,096.00	25,300.00	2208.4%
Workers' Compensation		3601-3602	79,499.00	79,937.00	0.6%
OPEB, Allocated		3701-3702	9,396.00	8,763.00	-6.7%
OPEB, Active Employees		3751-3752	9,127.00	7,000.00	-23.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			805,252.00	814,607.00	1.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	143,716.00	143,631.00	-0.1%
Noncapitalized Equipment		4400	50,279.00	5,000.00	-90.1%
TOTAL, BOOKS AND SUPPLIES			193,995.00	148,631.00	-23.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	0.0%
Dues and Memberships		5300	870.00	1,000.00	14.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,531.00	25,000.00	6.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,214.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	148,410.00	146,144.00	-1.5%
Communications		5900	5,950.00	6,000.00	0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			184,975.00	183,144.00	-1.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	92,155.00	96,946.00	5.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			92,155.00	96,946.00	5.2%
TOTAL, EXPENDITURES			3,189,673.00	3,300,443.00	3.5%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	593,489.00	588,953.00	-0.8%
3) Other State Revenue		8300-8599	2,362,360.00	2,275,814.00	-3.7%
4) Other Local Revenue		8600-8799	8,067.00	10,000.00	24.0%
5) TOTAL, REVENUES			2,963,916.00	2,874,767.00	-3.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,097,604.00	2,148,363.00	2.4%
2) Instruction - Related Services	2000-2999		779,626.00	802,827.00	3.0%
3) Pupil Services	3000-3999		150,570.00	185,136.00	23.0%
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		92,155.00	96,946.00	5.2%
8) Plant Services	8000-8999		69,718.00	67,171.00	-3.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,189,673.00	3,300,443.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(225,757.00)	(425,676.00)	88.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(225,757.00)	(425,676.00)	88.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,141,820.00	916,063.00	-19.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,141,820.00	916,063.00	-19.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,141,820.00	916,063.00	-19.8%
2) Ending Balance, June 30 (E + F1e)			916,063.00	490,387.00	-46.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			795,998.00	360,322.00	-54.7%
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	120,065.00	130,065.00	8.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
6391	Adult Education Program	795,998.00	360,322.00
Total, Restricted Balance		795,998.00	360,322.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,356,615.00	3,346,928.00	-0.3%
3) Other State Revenue		8300-8599	1,633,449.00	1,768,778.00	8.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,990,064.00	5,115,706.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,068,481.00	1,095,164.00	2.5%
2) Classified Salaries		2000-2999	1,618,209.00	1,662,059.00	2.7%
3) Employee Benefits		3000-3999	1,597,643.00	1,805,905.00	13.0%
4) Books and Supplies		4000-4999	375,446.00	302,885.00	-19.3%
5) Services and Other Operating Expenditures		5000-5999	205,288.00	266,510.00	29.8%
6) Capital Outlay		6000-6999	8,500.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	65,362.00	63,789.00	-2.4%
9) TOTAL, EXPENDITURES			4,938,929.00	5,196,312.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			51,135.00	(80,606.00)	-257.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,135.00	(80,606.00)	-257.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,679.00	104,814.00	95.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,679.00	104,814.00	95.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,679.00	104,814.00	95.3%
2) Ending Balance, June 30 (E + F1e)			104,814.00	24,208.00	-76.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			80,606.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,208.00	24,208.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	104,814.00		
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			104,814.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			104,814.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,356,615.00	3,346,928.00	-0.3%
TOTAL, FEDERAL REVENUE			3,356,615.00	3,346,928.00	-0.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,524,319.00	1,530,194.00	0.4%
All Other State Revenue	All Other	8590	109,130.00	238,584.00	118.6%
TOTAL, OTHER STATE REVENUE			1,633,449.00	1,768,778.00	8.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			4,990,064.00	5,115,706.00	2.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,068,481.00	1,095,164.00	2.5%
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			1,068,481.00	1,095,164.00	2.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,133,475.00	1,127,351.00	-0.5%
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	102,919.00	126,422.00	22.8%
Other Classified Salaries		2900	381,815.00	408,286.00	6.9%
TOTAL, CLASSIFIED SALARIES			1,618,209.00	1,662,059.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	163,743.00	176,141.00	7.6%
PERS		3201-3202	361,162.00	420,348.00	16.4%
OASDI/Medicare/Alternative		3301-3302	161,144.00	160,268.00	-0.5%
Health and Welfare Benefits		3401-3402	753,988.00	867,233.00	15.0%
Unemployment Insurance		3501-3502	1,381.00	33,914.00	2355.8%
Workers' Compensation		3601-3602	103,750.00	107,147.00	3.3%
OPEB, Allocated		3701-3702	18,645.00	11,744.00	-37.0%
OPEB, Active Employees		3751-3752	33,830.00	29,110.00	-14.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,597,643.00	1,805,905.00	13.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	375,446.00	282,885.00	-24.7%
Noncapitalized Equipment		4400	0.00	20,000.00	New
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			375,446.00	302,885.00	-19.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	26,765.00	25,000.00	-6.6%
Dues and Memberships		5300	500.00	0.00	-100.0%
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	12,000.00	40,880.00	240.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	77,265.00	57,000.00	-26.2%
Professional/Consulting Services and Operating Expenditures		5800	66,613.00	136,630.00	105.1%
Communications		5900	22,145.00	7,000.00	-68.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			205,288.00	266,510.00	29.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	8,500.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,500.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	65,362.00	63,789.00	-2.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			65,362.00	63,789.00	-2.4%
TOTAL, EXPENDITURES			4,938,929.00	5,196,312.00	5.2%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,356,615.00	3,346,928.00	-0.3%
3) Other State Revenue		8300-8599	1,633,449.00	1,768,778.00	8.3%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,990,064.00	5,115,706.00	2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		4,406,120.00	4,620,658.00	4.9%
2) Instruction - Related Services	2000-2999		203,089.00	225,717.00	11.1%
3) Pupil Services	3000-3999		236,358.00	280,854.00	18.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		65,362.00	63,789.00	-2.4%
8) Plant Services	8000-8999		28,000.00	5,294.00	-81.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,938,929.00	5,196,312.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			51,135.00	(80,606.00)	-257.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			51,135.00	(80,606.00)	-257.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	53,679.00	104,814.00	95.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			53,679.00	104,814.00	95.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,679.00	104,814.00	95.3%
2) Ending Balance, June 30 (E + F1e)			104,814.00	24,208.00	-76.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	80,606.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,208.00	24,208.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5058	Child Development: Coronavirus Response and Relief Supple	51,135.00	0.00
6130	Child Development: Center-Based Reserve Account	29,471.00	0.00
Total, Restricted Balance		<u>80,606.00</u>	<u>0.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,807,347.00	16,593,200.00	12.1%
3) Other State Revenue		8300-8599	688,462.00	20,209.00	-97.1%
4) Other Local Revenue		8600-8799	63,000.00	266,370.00	322.8%
5) TOTAL, REVENUES			15,558,809.00	16,879,779.00	8.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,922,670.00	4,984,399.00	1.3%
3) Employee Benefits		3000-3999	3,537,475.00	3,786,427.00	7.0%
4) Books and Supplies		4000-4999	4,967,000.00	7,430,625.00	49.6%
5) Services and Other Operating Expenditures		5000-5999	259,969.00	124,210.00	-52.2%
6) Capital Outlay		6000-6999	139,080.00	75,000.00	-46.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	427,413.00	414,025.00	-3.1%
9) TOTAL, EXPENDITURES			14,253,607.00	16,814,686.00	18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,305,202.00	65,093.00	-95.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,305,202.00	65,093.00	-95.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,495,736.00	3,041,001.00	21.8%
b) Audit Adjustments					
		9793	(759,937.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,735,799.00	3,041,001.00	75.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,735,799.00	3,041,001.00	75.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,041,001.00	3,106,094.00	2.1%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,038,438.00		
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			3,038,438.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,038,438.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	14,807,347.00	16,593,200.00	12.1%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,807,347.00	16,593,200.00	12.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	688,462.00	20,209.00	-97.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			688,462.00	20,209.00	-97.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	243,204.00	New
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	63,000.00	23,166.00	-63.2%
TOTAL, OTHER LOCAL REVENUE			63,000.00	266,370.00	322.8%
TOTAL, REVENUES			15,558,809.00	16,879,779.00	8.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,448,457.00	4,538,456.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	328,441.00	328,440.00	0.0%
Clerical, Technical and Office Salaries		2400	145,772.00	117,503.00	-19.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,922,670.00	4,984,399.00	1.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	919,499.00	1,002,901.00	9.1%
OASDI/Medicare/Alternative		3301-3302	362,852.00	363,646.00	0.2%
Health and Welfare Benefits		3401-3402	1,957,040.00	2,071,255.00	5.8%
Unemployment Insurance		3501-3502	2,497.00	61,309.00	2355.3%
Workers' Compensation		3601-3602	190,048.00	193,696.00	1.9%
OPEB, Allocated		3701-3702	21,554.00	21,233.00	-1.5%
OPEB, Active Employees		3751-3752	83,985.00	72,387.00	-13.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,537,475.00	3,786,427.00	7.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	229,158.00	519,228.00	126.6%
Noncapitalized Equipment		4400	20,297.00	21,000.00	3.5%
Food		4700	4,717,545.00	6,890,397.00	46.1%
TOTAL, BOOKS AND SUPPLIES			4,967,000.00	7,430,625.00	49.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	189.00	10,200.00	5296.8%
Dues and Memberships		5300	2,969.00	5,500.00	85.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,740.00	22,360.00	33.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	196,266.00	161,350.00	-17.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(115,881.00)	(116,400.00)	0.4%
Professional/Consulting Services and Operating Expenditures		5800	157,948.00	36,000.00	-77.2%
Communications		5900	1,738.00	5,200.00	199.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			259,969.00	124,210.00	-52.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	139,080.00	75,000.00	-46.1%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			139,080.00	75,000.00	-46.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	427,413.00	414,025.00	-3.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			427,413.00	414,025.00	-3.1%
TOTAL, EXPENDITURES			14,253,607.00	16,814,686.00	18.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,807,347.00	16,593,200.00	12.1%
3) Other State Revenue		8300-8599	688,462.00	20,209.00	-97.1%
4) Other Local Revenue		8600-8799	63,000.00	266,370.00	322.8%
5) TOTAL, REVENUES			15,558,809.00	16,879,779.00	8.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		13,809,454.00	16,378,301.00	18.6%
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		427,413.00	414,025.00	-3.1%
8) Plant Services	8000-8999		16,740.00	22,360.00	33.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,253,607.00	16,814,686.00	18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,305,202.00	65,093.00	-95.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,305,202.00	65,093.00	-95.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,495,736.00	3,041,001.00	21.8%
b) Audit Adjustments					
		9793	(759,937.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,735,799.00	3,041,001.00	75.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,735,799.00	3,041,001.00	75.2%
2) Ending Balance, June 30 (E + F1e)					
			3,041,001.00	3,106,094.00	2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,041,001.00	3,106,094.00	2.1%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,563.00	2,563.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	2,494,036.00	2,538,957.00
5330	Child Nutrition: Summer Food Service Program Operations	481,174.00	564,574.00
9010	Other Restricted Local	63,228.00	0.00
Total, Restricted Balance		3,041,001.00	3,106,094.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	400,000.00	New
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	400,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.00	(400,000.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	400,000.00	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			400,000.00	400,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	540,258.00	940,258.00	74.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			540,258.00	940,258.00	74.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			540,258.00	940,258.00	74.0%
2) Ending Balance, June 30 (E + F1e)			940,258.00	940,258.00	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			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	940,258.00	940,258.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	940,258.00		
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			940,258.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			940,258.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	400,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	400,000.00	New
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	400,000.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	400,000.00	400,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			400,000.00	400,000.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			400,000.00	400,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	400,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	400,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			0.00	(400,000.00)	New
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	400,000.00	400,000.00	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			400,000.00	400,000.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			400,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	540,258.00	940,258.00	74.0%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			540,258.00	940,258.00	74.0%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			540,258.00	940,258.00	74.0%
2) Ending Balance, June 30 (E + F1e)			940,258.00	940,258.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash			0.00	0.00	0.0%
		9711			
Stores			0.00	0.00	0.0%
		9712			
Prepaid Items			0.00	0.00	0.0%
		9713			
All Others			0.00	0.00	0.0%
		9719			
b) Restricted			0.00	0.00	0.0%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)			0.00	0.00	0.0%
		9760			
d) Assigned					
Other Assignments (by Resource/Object)			940,258.00	940,258.00	0.0%
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
<hr/>			
Total, Restricted Balance		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	341,194.00	340,000.00	-0.3%
5) TOTAL, REVENUES			341,194.00	340,000.00	-0.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	40,092.00	40,092.00	0.0%
3) Employee Benefits		3000-3999	23,022.00	24,583.00	6.8%
4) Books and Supplies		4000-4999	5,067.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,075,426.00	976,725.00	-52.9%
6) Capital Outlay		6000-6999	25,289,735.00	5,949,442.00	-76.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,433,342.00	6,990,842.00	-74.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,092,148.00)	(6,650,842.00)	-75.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,092,148.00)	(6,650,842.00)	-75.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,188,810.00	38,096,662.00	-41.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,188,810.00	38,096,662.00	-41.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,188,810.00	38,096,662.00	-41.6%
2) Ending Balance, June 30 (E + F1e)			38,096,662.00	31,445,820.00	-17.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			38,096,662.00	31,445,820.00	-17.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	38,096,662.00		
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			38,096,662.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			38,096,662.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	341,194.00	340,000.00	-0.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			341,194.00	340,000.00	-0.3%
TOTAL, REVENUES			341,194.00	340,000.00	-0.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	40,092.00	40,092.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			40,092.00	40,092.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,300.00	9,185.00	10.7%
OASDI/Medicare/Alternative		3301-3302	3,067.00	3,067.00	0.0%
Health and Welfare Benefits		3401-3402	9,482.00	9,762.00	3.0%
Unemployment Insurance		3501-3502	21.00	493.00	2247.6%
Workers' Compensation		3601-3602	1,558.00	1,558.00	0.0%
OPEB, Allocated		3701-3702	175.00	171.00	-2.3%
OPEB, Active Employees		3751-3752	419.00	347.00	-17.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,022.00	24,583.00	6.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	5,067.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			5,067.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,075,426.00	976,725.00	-52.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,075,426.00	976,725.00	-52.9%
CAPITAL OUTLAY					
Land		6100	3,162.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	25,286,573.00	5,949,442.00	-76.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,289,735.00	5,949,442.00	-76.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			27,433,342.00	6,990,842.00	-74.5%

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	341,194.00	340,000.00	-0.3%
5) TOTAL, REVENUES			341,194.00	340,000.00	-0.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		27,433,342.00	6,990,842.00	-74.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,433,342.00	6,990,842.00	-74.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(27,092,148.00)	(6,650,842.00)	-75.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,092,148.00)	(6,650,842.00)	-75.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	65,188,810.00	38,096,662.00	-41.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,188,810.00	38,096,662.00	-41.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,188,810.00	38,096,662.00	-41.6%
2) Ending Balance, June 30 (E + F1e)			38,096,662.00	31,445,820.00	-17.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			38,096,662.00	31,445,820.00	-17.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	38,096,662.00	31,445,820.00
Total, Restricted Balance		<u>38,096,662.00</u>	<u>31,445,820.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,916,172.00	3,320,000.00	-15.2%
5) TOTAL, REVENUES			3,916,172.00	3,320,000.00	-15.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,498,450.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	13,994.00	3,203,300.00	22790.5%
6) Capital Outlay		6000-6999	2,651,550.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,163,994.00	3,203,300.00	-23.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(247,822.00)	116,700.00	-147.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(247,822.00)	116,700.00	-147.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,203,491.00	11,955,669.00	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,203,491.00	11,955,669.00	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,203,491.00	11,955,669.00	-2.0%
2) Ending Balance, June 30 (E + F1e)			11,955,669.00	12,072,369.00	1.0%
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			11,955,669.00	12,072,369.00	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,955,669.00		
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			11,955,669.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,955,669.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	70,000.00	70,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	3,846,172.00	3,250,000.00	-15.5%
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			3,916,172.00	3,320,000.00	-15.2%
TOTAL, REVENUES			3,916,172.00	3,320,000.00	-15.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,453,450.00	0.00	-100.0%
Noncapitalized Equipment		4400	45,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,498,450.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,994.00	3,203,300.00	22790.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,994.00	3,203,300.00	22790.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,558,850.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	92,700.00	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			2,651,550.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,163,994.00	3,203,300.00	-23.1%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,916,172.00	3,320,000.00	-15.2%
5) TOTAL, REVENUES			3,916,172.00	3,320,000.00	-15.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,163,994.00	3,203,300.00	-23.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,163,994.00	3,203,300.00	-23.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(247,822.00)	116,700.00	-147.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(247,822.00)	116,700.00	-147.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,203,491.00	11,955,669.00	-2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,203,491.00	11,955,669.00	-2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,203,491.00	11,955,669.00	-2.0%
2) Ending Balance, June 30 (E + F1e)			11,955,669.00	12,072,369.00	1.0%
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	11,955,669.00	12,072,369.00	1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	11,955,669.00	12,072,369.00
Total, Restricted Balance		<u>11,955,669.00</u>	<u>12,072,369.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,012.00	812.00	-73.0%
5) TOTAL, REVENUES			3,012.00	812.00	-73.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	172.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	834,126.00	198,069.00	-76.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			834,298.00	198,069.00	-76.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(831,286.00)	(197,257.00)	-76.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(831,286.00)	(197,257.00)	-76.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,028,543.00	197,257.00	-80.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,028,543.00	197,257.00	-80.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,028,543.00	197,257.00	-80.8%
2) Ending Balance, June 30 (E + F1e)			197,257.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			197,257.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	197,257.00		
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			197,257.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			197,257.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,012.00	812.00	-73.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,012.00	812.00	-73.0%
TOTAL, REVENUES			3,012.00	812.00	-73.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	172.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			172.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	834,126.00	198,069.00	-76.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			834,126.00	198,069.00	-76.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			834,298.00	198,069.00	-76.3%

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,012.00	812.00	-73.0%
5) TOTAL, REVENUES			3,012.00	812.00	-73.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		834,298.00	198,069.00	-76.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			834,298.00	198,069.00	-76.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(831,286.00)	(197,257.00)	-76.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(831,286.00)	(197,257.00)	-76.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,028,543.00	197,257.00	-80.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,028,543.00	197,257.00	-80.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,028,543.00	197,257.00	-80.8%
2) Ending Balance, June 30 (E + F1e)			197,257.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			197,257.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
7710	State School Facilities Projects	197,257.00	0.00
Total, Restricted Balance		197,257.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,176,720.00	4,860,000.00	-6.1%
5) TOTAL, REVENUES			5,176,720.00	4,860,000.00	-6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	40,092.00	40,092.00	0.0%
3) Employee Benefits		3000-3999	22,998.00	24,583.00	6.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,420.00	0.00	-100.0%
6) Capital Outlay		6000-6999	252,075.00	160,603.00	-36.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,219,690.00	3,314,365.00	2.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,537,275.00	3,539,643.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,639,445.00	1,320,357.00	-19.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,639,445.00	1,320,357.00	-19.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,511,032.00	12,150,477.00	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,511,032.00	12,150,477.00	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,511,032.00	12,150,477.00	15.6%
2) Ending Balance, June 30 (E + F1e)			12,150,477.00	13,470,834.00	10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,967,791.00	9,767,791.00	96.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,182,686.00	3,703,043.00	-48.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,150,477.00		
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			12,150,477.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			12,150,477.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	5,126,720.00	4,800,000.00	-6.4%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	50,000.00	60,000.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,176,720.00	4,860,000.00	-6.1%
TOTAL, REVENUES			5,176,720.00	4,860,000.00	-6.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	40,092.00	40,092.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			40,092.00	40,092.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,299.00	9,185.00	10.7%
OASDI/Medicare/Alternative		3301-3302	3,067.00	3,067.00	0.0%
Health and Welfare Benefits		3401-3402	9,482.00	9,762.00	3.0%
Unemployment Insurance		3501-3502	20.00	493.00	2365.0%
Workers' Compensation		3601-3602	1,558.00	1,558.00	0.0%
OPEB, Allocated		3701-3702	175.00	171.00	-2.3%
OPEB, Active Employees		3751-3752	397.00	347.00	-12.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,998.00	24,583.00	6.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,420.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,420.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	252,075.00	160,603.00	-36.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			252,075.00	160,603.00	-36.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,554,690.00	1,474,365.00	-5.2%
Other Debt Service - Principal		7439	1,665,000.00	1,840,000.00	10.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,219,690.00	3,314,365.00	2.9%
TOTAL, EXPENDITURES			3,537,275.00	3,539,643.00	0.1%

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,176,720.00	4,860,000.00	-6.1%
5) TOTAL, REVENUES			5,176,720.00	4,860,000.00	-6.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		317,585.00	225,278.00	-29.1%
9) Other Outgo	9000-9999	Except 7600-7699	3,219,690.00	3,314,365.00	2.9%
10) TOTAL, EXPENDITURES			3,537,275.00	3,539,643.00	0.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			1,639,445.00	1,320,357.00	-19.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,639,445.00	1,320,357.00	-19.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,511,032.00	12,150,477.00	15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,511,032.00	12,150,477.00	15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,511,032.00	12,150,477.00	15.6%
2) Ending Balance, June 30 (E + F1e)			12,150,477.00	13,470,834.00	10.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,967,791.00	9,767,791.00	96.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,182,686.00	3,703,043.00	-48.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	4,967,791.00	9,767,791.00
Total, Restricted Balance		<u>4,967,791.00</u>	<u>9,767,791.00</u>

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,922,388.00	21,922,388.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,922,388.00	21,922,388.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,922,388.00	21,922,388.00	0.0%
2) Ending Balance, June 30 (E + F1e)			21,922,388.00	21,922,388.00	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			21,922,388.00	21,922,388.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,927,296.00	3,753,981.00	-23.8%
5) TOTAL, REVENUES			4,927,296.00	3,753,981.00	-23.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,217,132.00	2,142,852.00	-3.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,181,488.00	3,319,219.00	52.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,398,620.00	5,462,071.00	24.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			528,676.00	(1,708,090.00)	-423.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			528,676.00	(1,708,090.00)	-423.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,463,684.00	3,992,360.00	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,463,684.00	3,992,360.00	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,463,684.00	3,992,360.00	15.3%
2) Ending Net Position, June 30 (E + F1e)			3,992,360.00	2,284,270.00	-42.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,992,360.00	2,284,270.00	-42.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,992,360.00		
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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			3,992,360.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			3,992,360.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,526.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	4,915,770.00	3,753,981.00	-23.6%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,927,296.00	3,753,981.00	-23.8%
TOTAL, REVENUES			4,927,296.00	3,753,981.00	-23.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	336,492.00	341,068.00	1.4%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,880,640.00	1,801,784.00	-4.2%
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			2,217,132.00	2,142,852.00	-3.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,181,488.00	3,319,219.00	52.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,181,488.00	3,319,219.00	52.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			4,398,620.00	5,462,071.00	24.2%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,927,296.00	3,753,981.00	-23.8%
5) TOTAL, REVENUES			4,927,296.00	3,753,981.00	-23.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		4,398,620.00	5,462,071.00	24.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,398,620.00	5,462,071.00	24.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			528,676.00	(1,708,090.00)	-423.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			528,676.00	(1,708,090.00)	-423.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	3,463,684.00	3,992,360.00	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,463,684.00	3,992,360.00	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,463,684.00	3,992,360.00	15.3%
2) Ending Net Position, June 30 (E + F1e)			3,992,360.00	2,284,270.00	-42.8%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	3,992,360.00	2,284,270.00	-42.8%

Supplemental SACS Forms

Coachella Valley Unified School District
2020-2021 General Fund Cash flow Projection

		July	%	August	%	September	%	October	%	November	%	December	%	January	%
		Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud
Beginning Cash Balance		23,923,126		37,355,634		32,342,790		56,948,795		55,683,357		47,803,928		58,853,736	
REVENUE															
State Aid	8010-8019	7,084,317	5.33%	7,084,317	5.33%	12,751,771	9.60%	12,751,771	9.60%	12,751,771	9.60%	12,751,771	9.60%	12,751,771	9.60%
EPA	8012	0	0.00%	0	0.00%	8,200,150	24.48%	0	0.00%	0	0.00%	8,200,150	24.48%	0	0.00%
Property Taxes	8020-8089	67	0.00%	1,043,427	2.92%	73,604	0.21%	1,612,089	4.50%	0	0.00%	7,942,761	22.19%	9,844,153	27.50%
Other	8090-8099	0	0.00%	(15,610)	3.94%	0	0.00%	(79,928)	20.18%	0	0.00%	0	0.00%	0	0.00%
Total LCFF	8010-8099	7,084,384	3.51%	8,112,134	4.02%	21,025,525	10.42%	14,283,932	7.08%	12,751,771	6.32%	28,894,682	14.32%	22,595,924	11.20%
Federal Revenues	8100-8299	44,190	0.08%	2,110,429	3.81%	23,056,797	41.59%	769,427	1.39%	230,541	0.42%	3,258,888	5.88%	2,178,136	3.93%
Other State Revenue	8300-8599	54,844	0.14%	623,259	1.56%	2,587,732	6.47%	(1,423)	0.00%	1,216,715	3.04%	2,451,230	6.12%	879,059	2.20%
Other Local Revenue	8600-8799	341,930	3.31%	367,271	3.56%	1,105,399	10.71%	1,871,033	18.12%	679,985	6.59%	129,140	1.25%	685,017	6.63%
TOTAL REVENUES		7,525,348	2.45%	11,213,093	3.65%	47,775,453	15.53%	16,922,969	5.50%	14,879,012	4.84%	34,733,940	11.29%	26,338,135	8.56%
EXPENDITURES															
Certificated Salaries	1000-1999	300,806	0.29%	8,333,647	7.97%	8,687,425	8.31%	8,610,927	8.24%	8,736,279	8.36%	8,963,243	8.57%	8,685,441	8.31%
Classified Salaries	2000-2999	1,247,367	3.28%	1,715,191	4.51%	3,110,452	8.19%	3,114,302	8.20%	3,129,277	8.24%	3,206,932	8.44%	3,105,454	8.17%
Employee Benefits	3000-3999	3,786,097	4.84%	4,841,897	6.20%	4,537,029	5.81%	5,418,680	6.93%	6,327,587	8.10%	5,510,914	7.05%	5,429,186	6.95%
Books & Supplies	4000-4999	86,865	0.29%	281,600	0.94%	2,360,208	7.88%	843,650	2.82%	1,305,929	4.36%	2,668,523	8.91%	12,030,699	40.17%
Services/Oper Expenses	5000-5999	2,193,407	7.12%	1,572,810	5.10%	2,416,195	7.84%	923,068	3.00%	2,600,046	8.44%	2,488,042	8.08%	1,305,482	4.24%
Capital Outlay	6000-6599	26,312	2.21%	12,305	1.04%	23,274	1.96%	31,679	2.67%	42,470	3.57%	58,896	4.96%	699,063	58.83%
Other Outgo	7100-7499	60,384	5.08%	60,384	5.08%	198,652	16.72%	108,691	9.15%	322,430	27.14%	108,691	9.15%	116,633	9.82%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL EXPENDITURES		7,701,238	2.72%	16,817,834	5.94%	21,333,235	7.53%	19,050,997	6.73%	22,464,018	7.93%	23,005,241	8.12%	31,371,958	11.08%
PRIOR YEAR TRANSACTIONS															
Accts Rec/Due Froms	9140/9200	24,998,769	144.14%	596,872	3.44%	1,152,787	6.65%	1,208,786	6.97%	(294,423)	-1.70%	(678,491)	-3.91%	563	0.00%
Accts Pay/Due Tos	9500	10,690,371	74.49%	4,975	0.03%	2,989,000	20.83%	346,196	2.41%	0	0.00%	400	0.00%	(37)	0.00%
NET PRIOR YEAR TRANSACTIONS		14,308,398		591,897		(1,836,213)		862,590		(294,423)		(678,891)		600	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Temporary Loans	9311/9611	(700,000)	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
TOTAL MISC ADJUSTMENTS		(700,000)		0		0		0		0		0		0	
OTHER CASH TRANSACTIONS															
Interfund Transfers In/out	8910-8929														
Total Other Cash Transactions		0		0		0		0		0		0		0	
NET REVENUE		13,432,508		(5,012,844)		24,606,005		(1,265,438)		(7,879,429)		11,049,808		(5,033,223)	
ENDING CASH BALANCE		37,355,634		32,342,790		56,948,795		55,683,357		47,803,928		58,853,736		53,820,513	

Coachella Valley Unified School District
2020-2021 General Fund Cash flow Projection

		Projected Deferrals													
		February	%	March	%	April	%	May	%	June	%	Estimated	%	Projected	%
		Actual	Bud	Actual	Bud	Actual	Bud	Actual	Bud	Estimated	Bud	Accrual	Bud	Total	Bud
Beginning Cash Balance		53,820,513		41,358,277		33,947,001		22,965,870		21,271,649					
REVENUE															
State Aid	8010-8019	6,035,736	4.54%	11,706,506	8.81%	2,845,433	2.14%	2,809,790	2.11%	0	0.00%	31,574,050	23.76%	132,899,004	100.00%
EPA	8012	0	0.00%	0	0.00%	0	0.00%	0	0.00%	17,103,617	51.05%	0	0.00%	33,503,917	100.00%
Property Taxes	8020-8089	184,195	0.51%	260,177	0.73%	2,474,759	6.91%	6,283,967	17.56%	6,072,009	16.97%	0	0.00%	35,791,208	100.00%
Other	8090-8099	(98,372)	24.84%	0	0.00%	(10,199)	2.58%	518	-0.13%	(192,445)	48.59%	0	0.00%	(396,036)	100.00%
Total LCFF	8010-8099	6,121,559	3.03%	11,966,683	5.93%	5,309,993	2.63%	9,094,275	4.51%	22,983,181	11.39%	31,574,050	15.65%	201,798,093	100.00%
Federal Revenues	8100-8299	71,654	0.13%	(58,475)	-0.11%	2,220,149	4.00%	513,350	0.93%	6,278,279	11.33%	14,763,690	26.63%	55,437,055	100.00%
Other State Revenue	8300-8599	0	0.00%	1,435,201	3.59%	289,954	0.72%	10,228,273	25.55%	2,165,097	5.41%	18,096,223	45.21%	40,026,163	100.00%
Other Local Revenue	8600-8799	694,373	6.72%	433,545	4.20%	374,334	3.63%	188,559	1.83%	877,334	8.50%	2,577,630	24.96%	10,325,549	100.00%
TOTAL REVENUES		6,887,586	2.24%	13,776,954	4.48%	8,194,430	2.66%	20,024,457	6.51%	32,303,891	10.50%	67,011,592	21.79%	307,586,860	100.00%
EXPENDITURES															
Certificated Salaries	1000-1999	9,302,340	8.90%	9,140,110	8.74%	8,640,721	8.27%	8,904,810	8.52%	16,231,906	15.53%	0	0.00%	104,537,655	100.00%
Classified Salaries	2000-2999	3,171,704	8.35%	3,220,839	8.48%	3,127,200	8.23%	3,645,497	9.59%	6,202,018	16.32%	0	0.00%	37,996,233	100.00%
Employee Benefits	3000-3999	5,416,218	6.93%	5,423,539	6.94%	5,343,079	6.84%	5,642,324	7.22%	8,098,890	10.36%	12,380,184	15.84%	78,155,624	100.00%
Books & Supplies	4000-4999	649,275	2.17%	1,913,634	6.39%	924,612	3.09%	778,144	2.60%	3,412,230	11.39%	2,693,182	8.99%	29,948,551	100.00%
Services/Oper Expenses	5000-5999	1,667,115	5.41%	1,229,490	3.99%	1,388,025	4.51%	3,050,353	9.90%	4,775,700	15.50%	5,200,047	16.88%	30,809,780	100.00%
Capital Outlay	6000-6599	0	0.00%	73,020	6.15%	13,121	1.10%	5,805	0.49%	202,320	17.03%	0	0.00%	1,188,265	100.00%
Other Outgo	7100-7499	43,041	3.62%	(45,259)	-3.81%	33,900	2.85%	271,566	22.86%	0	0.00%	(91,069)	-7.67%	1,188,044	100.00%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	(584,930)	100.00%	(584,930)	100.00%
TOTAL EXPENDITURES		20,249,693	7.15%	20,955,373	7.40%	19,470,658	6.87%	22,298,499	7.87%	38,923,064	13.74%	19,597,414	6.92%	283,239,222	100.00%
PRIOR YEAR TRANSACTIONS															
Accts Rec/Due Froms	9140/9200	899,871	5.19%	(317,600)	-1.83%	698,033	4.02%	581,213	3.35%	(6,478,544)	-37.35%	0	0.00%	22,367,836	128.97%
Accts Pay/Due Tos	9500	0	0.00%	(84,743)	-0.59%	402,936	2.81%	1,392	0.01%	0	0.00%	0	0.00%	14,350,490	100.00%
NET PRIOR YEAR TRANSACTIONS		899,871		(232,857)		295,097		579,821		(6,478,544)		0		8,017,346	
OTHER ADJUSTMENTS															
Stores	9320	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TRANS	9640	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Temporary Loans	9311/9611	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	(700,000)	0.00%
TOTAL MISC ADJUSTMENTS		0		0		0		0		0		0		(700,000)	
OTHER CASH TRANSACTIONS															
Interfund Transfers In/out	8910-8929	0		0		0		0		(400,000)		0		(400,000)	
Total Other Cash Transactions		0		0		0		0		(400,000)		0		(400,000)	
NET REVENUE		(12,462,236)		(7,411,276)		(10,981,131)		(1,694,221)		(13,497,717)					
ENDING CASH BALANCE		41,358,277		33,947,001		22,965,870		21,271,649		7,773,932					

Coachella Valley Unified School District
2021-2022 General Fund Cash flow Projection

		July	%	August	%	September	%	October	%	November	%	December	%	January	%
		Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud
Beginning Cash Balance		7,773,932		6,505,644		10,640,287		33,840,403		42,665,344		45,682,517		58,071,904	
REVENUE															
State Aid	8010-8019	7,571,655	5.33%	7,571,655	5.33%	13,628,979	9.60%	13,628,979	9.60%	13,628,979	9.60%	13,628,979	9.60%	13,628,979	9.60%
EPA	8012	0	0.00%	0	0.00%	8,172,896	24.48%	0	0.00%	0	0.00%	8,172,896	24.48%	0	0.00%
Property Taxes	8020-8089	67	0.00%	0	2.92%	73,604	0.21%	1,612,089	4.50%	0	0.00%	7,942,761	22.19%	9,844,153	27.50%
Other	8090-8099	0	0.00%	(15,660)	3.94%	0	0.00%	(80,185)	20.18%	0	0.00%	0	0.00%	0	0.00%
Total LCFF	8010-8099	7,571,722	3.59%	7,555,995	3.58%	21,875,479	10.38%	15,160,883	7.19%	13,628,979	6.46%	29,744,636	14.11%	23,473,132	11.13%
Federal Revenues	8100-8299	22,019	0.08%	1,051,583	3.81%	11,488,719	41.59%	383,389	1.39%	114,874	0.42%	1,623,836	5.88%	1,085,320	3.93%
Other State Revenue	8300-8599	34,275	0.14%	389,504	1.56%	1,617,197	6.47%	(889)	0.00%	760,383	3.04%	1,531,891	6.12%	549,366	2.20%
Other Local Revenue	8600-8799	299,628	3.31%	321,834	3.56%	968,643	10.71%	1,639,556	18.12%	595,860	6.59%	113,163	1.25%	600,269	6.63%
TOTAL REVENUES		7,927,644	2.91%	9,318,916	3.42%	35,950,038	13.19%	17,182,939	6.31%	15,100,096	5.54%	33,013,526	12.11%	25,708,087	9.43%
EXPENDITURES															
Certificated Salaries	1000-1999	315,963	0.29%	8,753,551	7.97%	9,125,154	8.31%	9,044,802	8.24%	9,176,470	8.36%	9,414,870	8.57%	9,123,070	8.31%
Classified Salaries	2000-2999	1,354,624	3.28%	1,862,675	4.51%	3,377,909	8.19%	3,382,090	8.20%	3,398,353	8.24%	3,482,685	8.44%	3,372,482	8.17%
Employee Benefits	3000-3999	4,143,069	4.84%	5,298,416	6.20%	4,964,803	5.81%	5,929,581	6.93%	6,924,184	8.10%	6,030,511	7.05%	5,941,077	6.95%
Books & Supplies	4000-4999	54,156	0.29%	175,565	0.94%	1,471,481	7.88%	525,977	2.82%	814,186	4.36%	1,663,701	8.91%	7,500,586	40.17%
Services/Oper Expenses	5000-5999	2,405,879	7.12%	1,725,166	5.10%	2,650,249	7.84%	1,012,484	3.00%	2,851,909	8.44%	2,729,055	8.08%	1,431,942	4.24%
Capital Outlay	6000-6599	71,231	2.21%	33,312	1.04%	63,007	1.96%	85,761	2.67%	114,974	3.57%	159,442	4.96%	1,892,487	58.83%
Other Outgo	7100-7499	60,996	5.08%	60,996	5.08%	200,666	16.72%	109,793	9.15%	224,296	18.69%	109,793	9.15%	117,815	9.82%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL EXPENDITURES		8,405,918	2.87%	17,909,681	6.11%	21,853,269	7.46%	20,090,488	6.86%	23,504,372	8.02%	23,590,057	8.05%	29,379,459	10.03%
PRIOR YEAR TRANSACTIONS															
Accts Rec/Due Froms	9140/9200	12,732,202	19.00%	12,732,202	19.00%	11,284,752	16.84%	13,241,491	19.76%	12,732,202	19.00%	4,288,743	6.40%		0.00%
Accts Pay/Due Tos	9500	13,522,216	69.00%	6,794	0.03%	1,781,405	9.09%	1,509,001	7.70%	610,753	3.12%	1,322,825	6.75%	843,277	4.30%
NET PRIOR YEAR TRANSACTIONS		(790,014)		12,725,408		9,503,347		11,732,490		12,121,449		2,965,918		(843,277)	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Temporary Loans	9311/9611	(700,000)	0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
TOTAL MISC ADJUSTMENTS				0		0		0		(700,000)		0			
OTHER CASH TRANSACTIONS															
Interfund Transfers In/out	8910-8929					(400,000)									
Total Other Cash Transactions		0		0		(400,000)		0		0		0		0	
NET REVENUE		(1,268,288)		4,134,643		23,200,116		8,824,941		3,017,173		12,389,387		(4,514,649)	
ENDING CASH BALANCE		6,505,644		10,640,287		33,840,403		42,665,344		45,682,517		58,071,904		53,557,255	

Coachella Valley Unified School District
2021-2022 General Fund Cash flow Projection

		February Estimated	% Bud	March Estimated	% Bud	April Estimated	% Bud	May Estimated	% Bud	June Estimated	% Bud	Estimated Accrual	% Bud	Projected Total	% Bud
Beginning Cash Balance		53,557,255		44,826,423		36,567,225		32,119,366		33,569,115					
REVENUE															
State Aid	8010-8019	11,959,875	8.42%	11,959,875	8.42%	11,959,875	8.42%	11,959,875	8.42%	0	0.00%	10,913,563	7.68%	142,041,268	100.00%
EPA	8012	0	0.00%	0	0.00%	0	0.00%	0	0.00%	17,046,771	51.05%		0.00%	33,392,563	100.00%
Property Taxes	8020-8089	184,195	0.51%	260,177	0.73%	2,474,759	6.91%	6,283,967	17.56%	7,115,436	19.88%		0.00%	35,791,208	100.00%
Other	8090-8099	(98,688)	24.84%	0	0.00%	(10,232)	2.58%	520	-0.13%	(193,063)	48.59%		0.00%	(397,308)	100.00%
Total LCFF	8010-8099	12,045,382	5.71%	12,220,052	5.80%	14,424,402	6.84%	18,244,362	8.65%	23,969,144	11.37%	10,913,563	5.18%	210,827,731	100.00%
Federal Revenues	8100-8299	35,704	0.13%	(29,137)	-0.11%	1,106,254	4.00%	255,792	0.93%	3,128,335	11.33%	7,356,435	26.63%	27,623,123	100.00%
Other State Revenue	8300-8599	0	0.00%	896,926	3.59%	181,206	0.72%	6,392,137	25.55%	282,082	1.13%	12,380,184	49.49%	25,014,262	100.00%
Other Local Revenue	8600-8799	608,468	6.72%	379,908	4.20%	328,023	3.63%	165,231	1.83%	768,793	8.50%	2,258,734	24.96%	9,048,110	100.00%
TOTAL REVENUES		12,689,554	4.66%	13,467,749	4.94%	16,039,885	5.89%	25,057,522	9.19%	28,148,354	10.33%	32,908,916	12.08%	272,513,226	100.00%
EXPENDITURES															
Certificated Salaries	1000-1999	9,771,053	8.90%	9,600,649	8.74%	9,076,097	8.27%	9,353,493	8.52%	17,049,774	15.53%		0.00%	109,804,946	100.00%
Classified Salaries	2000-2999	3,444,428	8.35%	3,497,788	8.48%	3,396,097	8.23%	3,958,961	9.59%	6,735,310	16.32%		0.00%	41,263,402	100.00%
Employee Benefits	3000-3999	5,926,886	6.93%	5,934,898	6.94%	5,846,851	6.84%	6,174,311	7.22%	10,029,760	11.73%	12,380,184	14.48%	85,524,531	100.00%
Books & Supplies	4000-4999	404,793	2.17%	1,193,063	6.39%	576,453	3.09%	485,137	2.60%	1,389,969	7.44%	2,416,473	12.94%	18,671,540	100.00%
Services/Oper Expenses	5000-5999	1,828,606	5.41%	1,348,589	3.99%	1,522,481	4.51%	3,345,837	9.90%	3,107,409	9.20%	7,834,676	23.18%	33,794,282	100.00%
Capital Outlay	6000-6599	0	0.00%	197,678	6.15%	35,521	1.10%	15,715	0.49%	449,299	13.97%	98,417	3.06%	3,216,844	100.00%
Other Outgo	7100-7499	43,477	3.62%	(45,718)	-3.81%	34,244	2.85%	274,319	22.86%	0	0.00%	9,410	0.78%	1,200,087	100.00%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	(574,760)	100.00%	(574,760)	100.00%
TOTAL EXPENDITURES		21,419,243	7.31%	21,726,947	7.42%	20,487,744	6.99%	23,607,773	8.06%	38,761,521	13.23%	22,164,400	7.57%	292,900,872	100.00%
PRIOR YEAR TRANSACTIONS															
Accts Rec/Due Froms	9140/9200	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	67,011,592	100.00%
Accts Pay/Due Tos	9500	1,143	0.01%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	19,597,414	100.00%
NET PRIOR YEAR TRANSACTIONS		(1,143)		0		0		0		0		0		47,414,178	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
Temporary Loans	9311/9611		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	(700,000)	0.00%
TOTAL MISC ADJUSTMENTS		0		0		0		0		0		0		(700,000)	
OTHER CASH TRANSACTIONS															
Interfund Transfers In/out	8910-8929													(400,000)	
Total Other Cash Transactions		0		0		0		0		0		0		(400,000)	
NET REVENUE		(8,730,832)		(8,259,198)		(4,447,859)		1,449,749		(10,613,167)					
ENDING CASH BALANCE		44,826,423		36,567,225		32,119,366		33,569,115		22,955,948					

Coachella Valley Unified School District
2022-2023 General Fund Cash flow Projection

		July	%	August	%	September	%	October	%	November	%	December	%	January	%
		Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud
Beginning Cash Balance		7,773,932		7,081,071		6,752,307		24,669,301		25,615,696		22,254,167		33,453,811	
REVENUE															
State Aid	8010-8019	7,717,170	5.33%	7,717,170	5.33%	13,890,906	9.60%	13,890,906	9.60%	13,890,906	9.60%	13,890,906	9.60%	13,890,906	9.60%
EPA	8012	0	0.00%	0	0.00%	8,046,013	24.48%	0	0.00%	0	0.00%	8,046,013	24.48%	0	0.00%
Property Taxes	8020-8089	67	0.00%	1,043,427	2.92%	73,604	0.21%	1,612,089	4.50%	0	0.00%	7,942,761	22.19%	9,844,153	27.50%
Other	8090-8099	0	0.00%	(15,903)	3.94%	0	0.00%	(81,429)	20.18%	0	0.00%	0	0.00%	0	0.00%
Total LCFF	8010-8099	7,717,237	3.59%	8,744,694	4.10%	22,010,523	10.33%	15,421,566	7.24%	13,890,906	6.52%	29,879,680	14.03%	23,735,059	11.14%
Federal Revenues	8100-8299	22,019	0.08%	1,051,583	3.81%	11,488,719	41.59%	383,389	1.39%	114,874	0.42%	1,623,836	5.88%	1,085,320	3.93%
Other State Revenue	8300-8599	34,297	0.14%	389,760	1.56%	1,618,260	6.47%	(890)	0.00%	760,883	3.04%	1,532,897	6.12%	549,727	2.20%
Other Local Revenue	8600-8799	299,959	3.31%	322,189	3.56%	969,714	10.71%	1,641,368	18.12%	596,518	6.59%	113,288	1.25%	600,932	6.63%
TOTAL REVENUES		8,073,512	2.94%	10,508,226	3.82%	36,087,216	13.13%	17,445,433	6.35%	15,363,181	5.59%	33,149,701	12.07%	25,971,038	9.45%
EXPENDITURES															
Certificated Salaries	1000-1999	297,343	0.29%	8,237,716	7.97%	8,587,421	8.31%	8,511,804	8.24%	8,635,713	8.36%	8,860,064	8.57%	8,585,460	8.31%
Classified Salaries	2000-2999	1,305,745	3.28%	1,795,463	4.51%	3,256,024	8.19%	3,260,054	8.20%	3,275,730	8.24%	3,357,019	8.44%	3,250,792	8.17%
Employee Benefits	3000-3999	4,042,560	4.84%	5,169,878	6.20%	4,844,359	5.81%	5,785,731	6.93%	6,756,206	8.10%	5,884,213	7.05%	5,796,949	6.95%
Books & Supplies	4000-4999	40,832	0.29%	132,371	0.94%	1,109,457	7.88%	396,572	2.82%	613,875	4.36%	1,254,386	8.91%	5,655,239	40.17%
Services/Oper Expenses	5000-5999	2,336,069	7.12%	1,675,108	5.10%	2,573,347	7.84%	983,106	3.00%	2,769,156	8.44%	2,649,867	8.08%	1,390,392	4.24%
Capital Outlay	6000-6599	12,800	2.21%	5,986	1.04%	11,322	1.96%	15,411	2.67%	20,660	3.57%	28,651	4.96%	340,069	58.83%
Other Outgo	7100-7499	65,478	5.08%	65,478	5.08%	215,409	16.72%	117,860	9.15%	240,776	18.69%	117,860	9.15%	126,472	9.82%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%
TOTAL EXPENDITURES		8,100,827	2.95%	17,082,000	6.22%	20,597,339	7.50%	19,070,538	6.94%	22,312,116	8.12%	22,152,060	8.06%	25,145,373	9.15%
PRIOR YEAR TRANSACTIONS															
Accts Rec/Due Froms	9140/9200	10,859,942	33.00%	6,252,694	19.00%	5,541,861	16.84%	4,278,159	13.00%	4,278,159	13.00%	1,698,100	5.16%	0	0.00%
Accts Pay/Due Tos	9500	11,525,488	52.00%	7,684	0.03%	2,014,744	9.09%	1,706,659	7.70%	690,753	3.12%	1,496,097	6.75%	953,734	4.30%
NET PRIOR YEAR TRANSACTIONS		(665,546)		6,245,010		3,527,117		2,571,500		3,587,406		202,003		(953,734)	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%
Temporary Loans	9311/9611	0	0.00%		0.00%	(700,000)	0.00%		0.00%		0.00%		0.00%		0.00%
TOTAL MISC ADJUSTMENTS		0		0		(700,000)		0		0		0		0	
OTHER CASH TRANSACTIONS															
Interfund Transfers In/out	8910-8929					(400,000)									
Total Other Cash Transactions		0		0		(400,000)		0		0		0		0	
NET REVENUE		(692,861)		(328,764)		17,916,994		946,395		(3,361,529)		11,199,644		(128,069)	
ENDING CASH BALANCE		7,081,071		6,752,307		24,669,301		25,615,696		22,254,167		33,453,811		33,325,742	

Coachella Valley Unified School District
2022-2023 General Fund Cash flow Projection

		February	%	March	%	April	%	May	%	June	%	Estimated	%	Projected	%
		Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Estimated	Bud	Accrual	Bud	Total	Bud
Beginning Cash Balance		33,325,742		25,817,071		19,122,848		15,917,009		18,654,005					
REVENUE															
State Aid	8010-8019	12,189,725	8.42%	12,189,725	8.42%	12,189,725	8.42%	12,189,725	8.42%	11,123,305	0.00%		0.00%	144,771,075	92.32%
EPA	8012	0	0.00%	0	0.00%	0	0.00%	0	0.00%	16,782,121	51.05%		0.00%	32,874,147	100.00%
Property Taxes	8020-8089	184,195	0.51%	260,177	0.73%	2,474,759	6.91%	6,283,967	17.56%	6,072,009	16.97%		0.00%	35,791,208	100.00%
Other	8090-8099	(100,219)	24.84%	0	0.00%	(10,390)	2.58%	528	-0.13%	(196,058)	48.59%		0.00%	(403,471)	100.00%
Total LCFF	8010-8099	12,273,701	5.76%	12,449,902	5.84%	14,654,094	6.88%	18,474,220	8.67%	33,781,377	15.86%	0	0.00%	213,032,959	99.97%
Federal Revenues	8100-8299	35,704	0.13%	(29,137)	-0.11%	1,106,254	4.00%	255,792	0.93%	3,128,335	11.33%	7,356,435	26.63%	27,623,123	100.00%
Other State Revenue	8300-8599	0	0.00%	897,515	3.59%	181,325	0.72%	6,396,337	25.55%	650,233	2.60%	12,020,355	48.02%	25,030,699	100.00%
Other Local Revenue	8600-8799	609,140	6.72%	380,328	4.20%	328,385	3.63%	165,414	1.83%	769,643	8.50%	2,261,232	24.96%	9,058,110	100.00%
TOTAL REVENUES		12,918,545	4.70%	13,698,608	4.99%	16,270,058	5.92%	25,291,763	9.21%	38,329,588	13.95%	21,638,022	7.88%	274,744,891	100.00%
EXPENDITURES															
Certificated Salaries	1000-1999	9,195,258	8.90%	9,034,895	8.74%	8,541,255	8.27%	8,802,304	8.52%	16,045,055	15.53%		0.00%	103,334,288	100.00%
Classified Salaries	2000-2999	3,320,142	8.35%	3,371,577	8.48%	3,273,556	8.23%	3,816,109	9.59%	6,492,278	16.32%		0.00%	39,774,489	100.00%
Employee Benefits	3000-3999	5,783,102	6.93%	5,790,919	6.94%	5,705,009	6.84%	6,024,524	7.22%	9,486,103	11.37%	12,380,184	14.84%	83,449,737	100.00%
Books & Supplies	4000-4999	305,203	2.17%	899,537	6.39%	434,630	3.09%	365,780	2.60%	2,389,969	16.98%	479,985	3.41%	14,077,836	100.00%
Services/Oper Expenses	5000-5999	1,775,546	5.41%	1,309,458	3.99%	1,478,304	4.51%	3,248,752	9.90%	5,107,409	15.56%	5,517,173	16.81%	32,813,687	100.00%
Capital Outlay	6000-6599	0	0.00%	35,522	6.15%	6,383	1.10%	2,824	0.49%	98,420	17.03%	0	0.00%	578,048	100.00%
Other Outgo	7100-7499	46,672	3.62%	(49,077)	-3.81%	36,760	2.85%	294,474	22.86%	10,100	0.78%	0	0.00%	1,288,262	100.00%
Other Uses	7600-7629	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	(574,760)	100.00%	(574,760)	100.00%
TOTAL EXPENDITURES		20,425,923	7.43%	20,392,831	7.42%	19,475,897	7.09%	22,554,767	8.21%	39,629,334	14.42%	17,802,582	6.48%	274,741,587	100.00%
PRIOR YEAR TRANSACTIONS															
Accts Rec/Due Froms	9140/9200	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	32,908,915	100.00%
Accts Pay/Due Tos	9500	1,293	0.01%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	0	0.00%	18,396,452	83.00%
NET PRIOR YEAR TRANSACTIONS		(1,293)		0		0		0		0		0		14,512,463	
OTHER ADJUSTMENTS															
Stores	9320		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
TRANS	9640		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	0	0.00%
Temporary Loans	9311/9611		0.00%		0.00%		0.00%		0.00%		0.00%		0.00%	(700,000)	0.00%
TOTAL MISC ADJUSTMENTS		0		0		0		0		0		0		(700,000)	
OTHER CASH TRANSACTIONS															
Interfund Transfers In/out	8910-8929													(400,000)	
Total Other Cash Transactions		0		0		0		0		0		0		(400,000)	
NET REVENUE		(7,508,671)		(6,694,223)		(3,205,839)		2,736,996		(1,299,746)					
ENDING CASH BALANCE		25,817,071		19,122,848		15,917,009		18,654,005		17,354,259					

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	16,682.66	16,644.84	16,682.66	16,423.21	16,432.13	16,628.08
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	16,682.66	16,644.84	16,682.66	16,423.21	16,432.13	16,628.08
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	83.53	83.53	83.53	83.53	83.53	83.53
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	83.53	83.53	83.53	83.53	83.53	83.53
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	16,766.19	16,728.37	16,766.19	16,506.74	16,515.66	16,711.61
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	109,804,946.00	301	525,863.00	303	109,279,083.00	305	2,028,100.00		307	107,250,983.00	309
2000 - Classified Salaries	41,263,402.00	311	49,229.00	313	41,214,173.00	315	8,089,861.00		317	33,124,312.00	319
3000 - Employee Benefits	85,524,531.00	321	876,379.00	323	84,648,152.00	325	5,514,642.00		327	79,133,510.00	329
4000 - Books, Supplies Equip Replace. (6500)	18,671,540.00	331	62,158.00	333	18,609,382.00	335	3,843,792.00		337	14,765,590.00	339
5000 - Services. . . & 7300 - Indirect Costs	33,219,522.00	341	131,385.00	343	33,088,137.00	345	5,440,213.00		347	27,647,924.00	349
TOTAL					286,838,927.00	365			TOTAL	261,922,319.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			61.83%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	61.83%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	261,922,319.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

Workers Compensation Claims are fully transferred through reinsurance

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

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

Date of Meeting: Jun 24, 2021

For additional information on this certification, please contact:

Name: Maria McLeod
Title: Director of Human Resources
Telephone: 760-848-1108
E-mail: mmcleod@cvusd.us

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	59,400.00	0.00	0.00	(574,760.00)				
Other Sources/Uses Detail					0.00	400,000.00		
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	96,946.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	57,000.00	0.00	63,789.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(116,400.00)	414,025.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					400,000.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	116,400.00	(116,400.00)	574,760.00	(574,760.00)	400,000.00	400,000.00		

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July 1 Budget
2021-22 Budget
Technical Review Checks

Coachella Valley Unified

Riverside County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.