



2021-2022 Proposed Adopted Budget

Business Services Division
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INTRODUCTION AND FINANCIAL HIGHLIGHTS

The Governor's May Revise is a complete turnaround from the projection of just one year ago, at the beginning of the COVID-19 pandemic. One year ago, on May 7, 2020, Governor Newsom announced a projected \$54 billion state budget shortfall. For 2021-2022, Governor Newsom's budget is "the biggest economic recovery package in California history." The Governor promises sweeping change in his \$267 billion budget proposal — called the "California Comeback Plan."

Key Education Proposals from the May Revise

- Local Control Funding Formula (LCFF) mega COLA of 5.07% – one percent add-on to the compounded statutory COLA of 1.70% for 2021-22 and 2.31% deferred from 2019-20
- Special education funding at the compounded statutory COLA of 4.05%
- State categorical programs funding increase by the 2021-22 COLA of 1.70% only
- A five-year blueprint to address the gaps in early education, school nutrition, teacher support, class size, broadband access, and wraparound services.
- Universal Transitional Kindergarten phased in over a three-year period from 2022-23
- Expectation that Distance Learning ends and schools resume In Person Instruction in the 2021-22 school year

Although the May Revise is great news for K-12 Education, no proposals have been made to alleviate these budget impacts:

- Deferrals of the February-June 2021 apportionments, with repayments occurring from July to November 2021, would remain the same
- No additional investment in CalSTRS/CalPERS – employer contribution rates will increase as established by the pension boards

District Financial Highlights

OGSD's 2021-22 budget proposed for adoption is based on provisions in the Governor's May Revise and in accordance with guidelines issued by Santa Clara County Office of Education. Impacts to District Budget upon final Legislative approval of the State Budget will be reflected in the First Interim Budget Report. If there are significant changes, the adopted budget will be revised within 45 days of the state budget adoption.

Key financial highlights for the 2021-22 General Fund Budget are as follows:

- LCFF entitlement increases by \$4.2 million, reflecting the 5.07% mega COLA and the higher ADA of 9,481.01 from 2019-20
- LCFF entitlement per average daily attendance is \$9,784. Supplemental services must be provided at a rate of \$779 per ADA, and \$9,005 per ADA for general purposes
- Supplemental Grant is per Unduplicated Count of 45.34% of total district enrollment, three-year average from 2019-20 through projected 2021-22.
- Total combined general fund expenditures and other uses exceed revenues by \$6.8 million, resulting in transfers in from the Special Reserve Fund of \$1.8 million to balance the 2021-22 budget.

- Unrestricted General Fund balance is projected to be at \$4.4 million at end of 2021-22. Excluding the \$3.7 million (3% of total general fund expenditures) required for economic uncertainties and \$608 thousand in non-spendable and other assignments, the unappropriated ending fund balance is zero.

2021-22 Local Control Accountability Plan

All District budgets must also include an accountability plan. The plan, referred to as the Local Control Accountability Plan (LCAP) requires school districts to establish goals addressing three state priorities, including eight essential state elements. The District's LCAP meets these requirements and is adopted by the Board separate from the budget adoption. The Proposed General Fund for 2021-22 is based on activities identified in the LCAP and Expanded Learning Opportunities Plan.

COVID Relief Funds

The District expects to receive \$4.1 million of the federal ESSER II and \$6.7 million of ESSER III funds. An expenditure plan is required for the ESSER III. The District is only including the ESSER II revenues in the 2021-22 Proposed Budget. The District has also factored in one-time State Expanded Learning Opportunities (ELO) grant and In Person Instruction (IPI) grant in the amount of \$6.1 million and \$622 thousand, respectively, between fiscal years 2020-21 and 2021-22.

Multi-Year Projections (MYP)

The Multi-Year Projection (MYP) demonstrates that the OGSD will be able to meet its financial obligations for the two years subsequent to 2021-22. These multi-year financial projections are built using a complex set of financial assumptions that are constantly changing. The MYP is an important tool to utilize in multi-year planning and decision-making.

The MYP reflects the Governor's May Revision budget proposal which includes "full funding" of the LCFF. It should be noted that the COLA increase each year is offset by the projected enrollment loss. Based upon the 2021-22 Proposed Budget and the budget assumptions, OGSD is confronting structural operating deficits and requires transfers from the Special Reserve Fund to balance the general fund budget. OGSD will continue to assess operations to align expenditures to expected revenues and explore other options to generate revenues.

Budget Assumptions: 2022-23 and 2023-24

Per the Department of Finance, the estimated COLA for 2022-23 and 2023-24 are 2.48% and 3.11%, respectively. These increases are especially low, given the annual increases to CalSTRS and CalPERS over the same period.

All positions and allocations from the 2021-22 proposed budget are rolled forward and adjusted for the projected decline in student enrollment (as noted above). Current staffing ratios, removal of one-time revenues and expenditures, and estimated increases for step and/or column movement, as well as associated payroll related taxes, including the increase in STRS and PERS rate and CPI (Consumer Price Index), are included in the proposed 2021-22 budget and subsequent years.

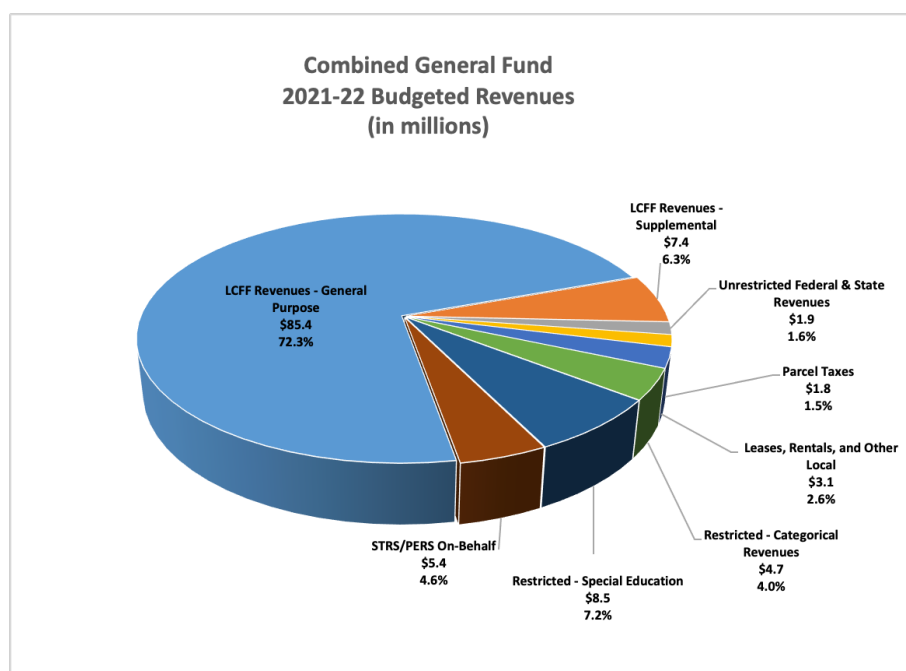
COMBINED GENERAL FUND

The *general fund* is the main operating fund of Oak Grove School District. It is used to account for all activities except those that are required to be accounted for in another fund. All of the District's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund.

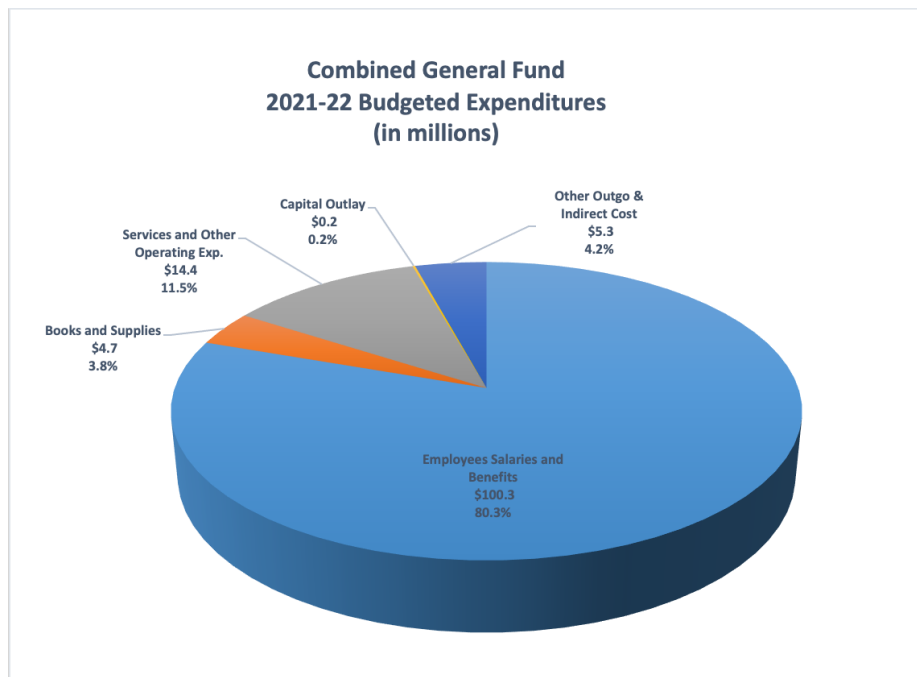
Oak Grove is a state funded school district, which means that the District operates under general-purpose Local Control Funding Formula (LCFF) established by the State Legislature in 2013. LCFF revenue "Target" is calculated by a complex formula based on average daily attendance (ADA) by grade level multiplied by each entitlement component of (1) Base Grant, (2) Grade Span entitlement for grades TK-3 (formerly Class Size Reduction), (3) Supplemental Grant for the Unduplicated Count Percentage, (4) Concentration Grant for the Unduplicated Count Percentage, plus add-ons for Targeted Instructional Improvement Block Grant (TIIG) and Home-to-School Transportation Grant.

The Unduplicated Count Percentage is the ratio of pupils enrolled in the district who are low-income, English learners, and foster youth (unduplicated count) compared to total enrollment count. When a district's unduplicated count exceeds 55 percent of the district's enrollment, additional "concentration" funding is provided. Oak Grove does not receive the Concentration Grant.

In addition to LCFF revenues, the District receives federal and state revenues for categorical programs. These resources are highly restricted and may only be expensed within the guidelines provided for each program. Local revenues include property parcel taxes, leases and rentals, use of facilities, interest income, and miscellaneous local sources. Total combined General Fund revenues is budgeted at \$118.1 million for 2021-22.



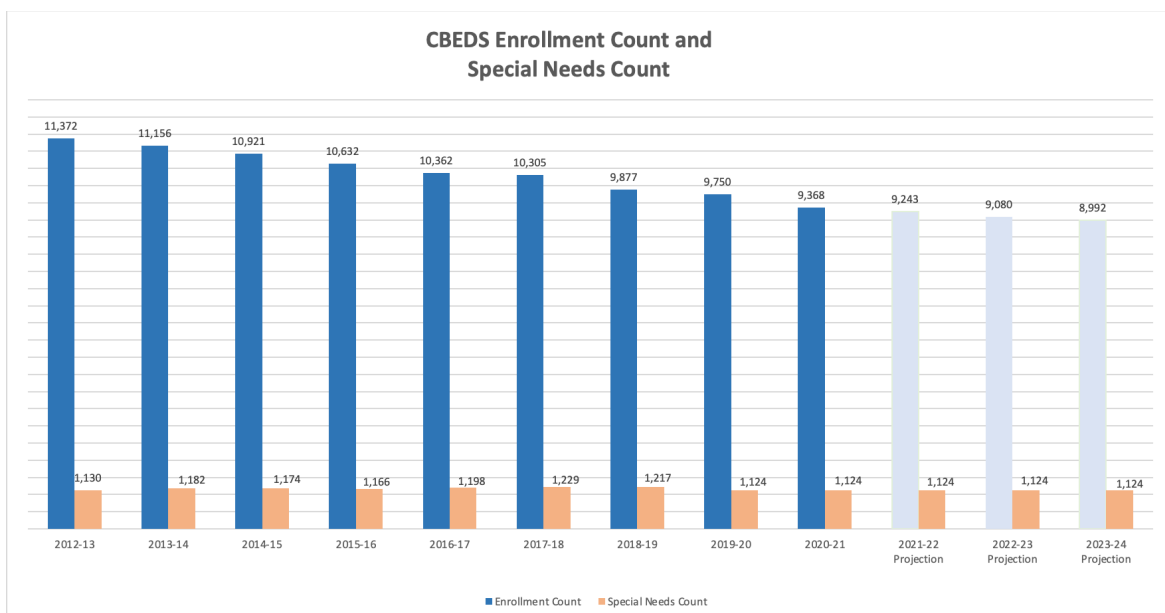
The District's expenditures, summarized in the next graph, are primarily to provide classroom instruction, student intervention, or instructional support. Administrative and support services are in accordance with requirements or mandates by California Education Code, and other federal and state regulations. Total combined General Fund expenditures is budgeted at \$125.0 million. Employee salaries and benefits take up approximately 80.3% of total general fund expenditures.



ENROLLMENT

Student enrollment for the District last peaked in 2006-07 at 11,899, and has been in a decline since. In addition to families moving out of the area, the overall birthrate for the region has been declining. Several new major density housing developed within district boundaries since 2013 have not generated the expected increase in student count. The District commissioned an enrollment analysis report every year to update the projection numbers. Enrollment projections through 2023-24 are per the demographer's report dated February 8, 2021.

While total enrollment continues to decrease, the number of students needing specialized services has remained relatively the same and therefore, the ratio of special needs students as a percentage of total enrollment has grown. Consequently, the cost of Special Education has grown disproportionately to General Education. See the Special Education section for further discussion.



As a result of COVID-19 pandemic and the transition to Distance Learning, attendance reporting was suspended for school year 2020-21. Therefore, LCFF entitlement for 2021-22 is based on the attendance reported for 2019-20. The projected enrollment loss translates into cumulative revenue loss of approximately \$5.3 million over the three years of the 2021-22 Multi-Year Projection budget.

STAFFING

Certificated Salaries are salaries for teachers, counselors, psychologists, nurses and certificated administrators. This category also includes extra duty, substitutes and hourly pay. Classroom staffing allocations for 2021-22 are in accordance to the following class sizes across the district:

Grade TK-3	24:1 (lowered from 27:1 in 2015-16, and 29:1 in 2012-13)
Grade 4-8	32:1
Special Day Class (SDC)	11:1 (average across the district as of 2020-21)

Classified Salaries represent salaries for instructional paras (aides), clerical and office personnel, maintenance and operations personnel, other support personnel and non-certificated managers and supervisors. This category also includes extra duty, substitutes and hourly pay.

Employee Benefits correspond directly with certificated and classified salaries. Retirement expenses (STRS and PERS), social security, unemployment insurance, and workers' compensation expenditures are based on specified percentage of salary expenses. Medical, dental and vision expenditures are contracted amounts based on the number of full-time equivalent (FTE) positions. The District pays approximately 96% of employee health benefit premiums on average for teachers.

One of the few positives in the Governor's May Revision is his proposed investment in CalSTRS and CalPERS. The CalSTRS rate is reduced to 16.15% for the 2021-22 budget, and although CalPERS rate will increase to 22.91%, it is much less than formerly estimated at over twenty two percent. It is important to note that even though the District received annual revenue increases with the implementation of LCFF in 2013-14, STRS and PERS expenditures combined have almost doubled in the same period.

In addition to employee pension benefits, the District incurs other payroll taxes as shown in the next table.

Employer Payroll Tax	2013-14	2020-21	2021-22 Budget	2022-23 Projection	2023-24 Projection
STRS *	8.2500%	16.1500%	16.9200%	18.1000%	18.1000%
PERS	11.4420%	20.7000%	22.9100%	26.1000%	27.1000%
OASDI	6.2000%	6.2000%	6.2000%	6.2000%	6.2000%
Medicare *	1.4500%	1.4500%	1.4500%	1.4500%	1.4500%
Unemployment Insurance *	0.0500%	0.0500%	1.2300%	1.2300%	1.2300%
Workers Comp *	1.8606%	1.8972%	1.8972%	1.8972%	1.8972%
* Certificated P/R Tax & Benefits	11.6106%	19.5472%	21.4972%	22.6772%	22.6772%
Classified P/R Tax & Benefits	21.0026%	30.2972%	33.6872%	36.8772%	37.8772%

Staffing Change

At the time of budget development, no settlement had been reached for 2021-22 salaries and benefits for all bargaining units. The contract agreement with OGEA (teachers) includes maintaining class size for grades TK-3 at 24:1 in 2021-22 and forward. The 2021-22 General Fund includes salaries and benefits for the 798.03 full time equivalent (FTE) in positions as follows:

2021-22 Proposed Budget				
	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total General Fund
Certificated				
1100 Teachers	365.20	4.60	83.20	453.00
1200 Certificated Pupil Support	14.05	0.00	10.95	25.00
1300 Certificated Administrator	27.80	1.20	2.00	31.00
1900 Other Certificated Salaries	1.00	0.00	1.00	2.00
Total Certificated	408.05	5.80	97.15	511.00
<i>2020-21 Second Interim Total Certificated</i>	412.40	6.90	90.90	510.20
<i>Change</i>	(4.35)	(1.10)	6.25	0.80
Classified				
2100 Instructional Aids	9.25	0.00	78.24	87.49
2200 Classified Support	90.67	7.20	0.00	97.87
2300 Classified Administrator	7.55	1.45	0.00	9.00
2400 Clerical and Office Salaries	56.50	1.63	2.00	60.13
2900 Other Classified Salaries	22.12	1.60	8.83	32.56
Total Classified	186.09	11.88	89.07	287.03
<i>2020-21 Second Interim Total Classified</i>	181.62	11.88	92.16	285.66
<i>Change</i>	4.47	0.00	(3.09)	1.37
TOTAL FTE	594.14	17.68	186.22	798.03

OTHER EXPENDITURES

The 2021-22 Budget excludes all one-time expenditures incurred in 2020-21, but also includes supplemental expenditures, reserved for targeted services for low-income children, English learners and foster children.

COVID Relief Fund Spending – the District budgeted \$4.8 million in one-time federal and state funding for COVID relief in the 2021-22 budget. OGSD incurred extraordinary expenses to increase facility cleaning, purchase protective equipment and supplies, and create programs to deal with student learning loss and expand learning opportunities for all.

Materials and Supplies - schools and departments receive a standard annual allocation. This category includes classroom, office and custodial supplies. Annual allocations for departments and schools have been reduced by 5% since 2017-18. Total general fund materials and supplies budget is \$4.7 million, a decrease of \$1.4 million from 2020-21 budget, which included carryovers and one-time expenditures from prior year.

Services, Other Operating Expenses represent estimated expenditures for utilities, liability insurance, consultants, mileage, travel and conference, dues and memberships, contracted services, legal and audit services. Total budgeted expenditures are \$14.4 million, a decrease of \$176 thousand from 2020-21 budget primarily from excluding any 2020-21 carryovers in the budget year as well as reducing non-recurring expenditures.

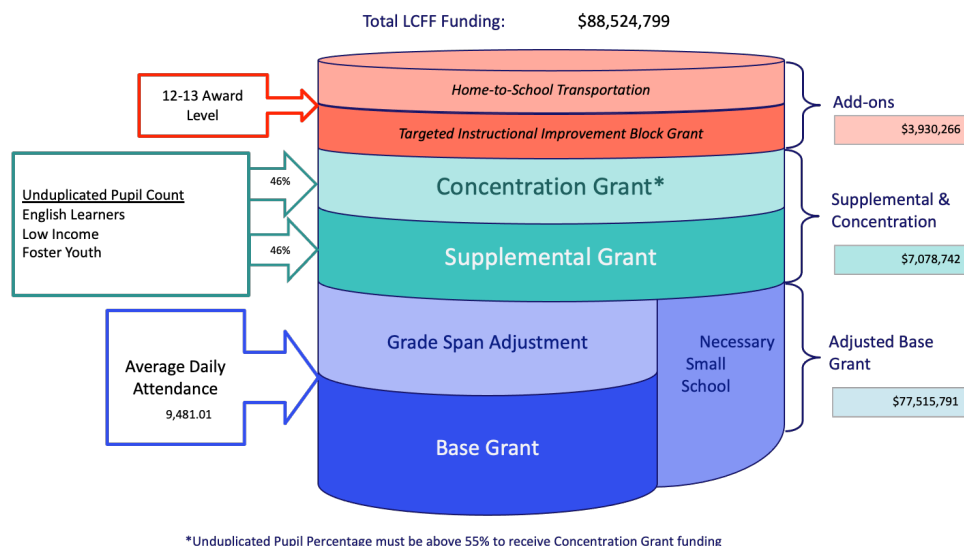
Capital Outlay includes the purchase of new equipment as well as replacement of equipment. Total budgeted expenditures are \$232 thousand, a decrease of \$805 thousand from 2020-21 budget, to reflect the removal of the one-time All-Inclusive Playground Grant.

Other Outgo includes debt service payments, CNS transfers out, and tuition payments to State Special Schools, Nonpublic Agencies/Schools, and County Office of Education. Tuition payments are for District students attending programs as written in their Individualized Education Plan (IEP). Total other outgo decreased by a total of \$334 thousand, resulting primarily from a decrease of total county tuition payments from 2020-21.

UNRESTRICTED GENERAL FUND

It is important to note that the Unrestricted General Fund accounts for all of the District's instructional and operational activities, as well as contributing to the restricted programs when costs of the mandated activities exceed resources. In addition, the required 3% reserve for economic uncertainties comes from unrestricted fund balance.

The District's LCFF funding is accomplished by a mix of (1) local property taxes and (2) State aid, including funds from the Education Protection Account. Generally, the State apportionments amount to the difference between the District's LCFF entitlement amount and local property tax revenues. LCFF revenues of \$92.8 million account for approximately 78.6% of total unrestricted resources.



Supplemental Grant is allocated as part of the LCFF calculation, based on the unduplicated count of English Learners, Free and Reduce, and Foster Youth. Title 5, California Code of Regulations, sections 15494 through 15497.5 requires annual preparation and update of the Local Control and Accountability Plan (LCAP). Furthermore, section 15496(a) specifies the requirements related to expenditures of supplemental and concentration funds. The regulation specifies that supplemental and concentration funding must be used to “increase or improve services for unduplicated pupils as compared to services provided to all pupils”, and the amount/services provided for the unduplicated pupils must be proportional to the amount of funds apportioned each year. This means that a portion of the increase in LCFF revenues each year must be allocated proportionally for supplemental services.

Per clarification from the California Department of Education, Local Agency Systems Support Office, the use of supplemental or concentration funds to provide a general salary increase district-wide is not appropriate. The District would not be able to provide supporting research, experience, or educational theory to demonstrate how the use of these funds for general salary increase is the most effective in meeting the goals for unduplicated pupils.

Based on projected unduplicated count rate of 45.3% and 100% funding of LCFF entitlement, the minimum amount required for supplemental services is \$7.4 million in 2021-22, a decrease of \$307 thousand from 2020-21 reflecting the COLA increase, despite a drop in the rate. Budgeted expenditures for supplemental services equal minimum required amount for 2021-22.

Contributions to Restricted Programs represent transfers from Unrestricted General Fund to underfunded programs such as Special Education. This category also includes the required transfer to the Restricted Routine Maintenance Account.

The State allowed school districts to reduce their required RRMA contributions to 2.0% in 2017-18 and 2018-19. Full 3.0% contributions to RRMA is required effective 2020-21. In order to help LEA's absorb reductions presented in May Revise Budget, the Governor offers flexibility to

exclude state's on-behalf-of-employer payments in the RRMA calculation. The \$3.7 million represent 3.0% of total general fund expenditures, excluding on-behalf expenditures.

The District received RDA funds from the County as redevelopment agency statutory “pass-through” payments, and the funds were given the California School Accounting Manual (CASM) designation of 8625, “Community Redevelopment Funds Not Subject to Revenue Limit Deduction,” and the funds were deposited into the Restricted General Fund. The District chooses to use this restricted RDA funds in order to satisfy the District’s obligations under Education Code section 17070.75 to establish a restricted account in the general fund for routine maintenance of school buildings. According to District’s legal counsel, the District may use the RDA funds to satisfy its RRMA obligations, as legal counsel is aware of no use limitations that would prohibit the District’s use of the RDA funds for this purpose.

Total contributions from Unrestricted General Fund are projected at \$22.7 million for 2021-22 as follows.

Restricted Routine Maintenance Account	\$ 3,748,907
Special Education	\$ 19,864,790
Total Contributions from Unrestricted G/F	\$ 23,613,697
Contribution to RRMA Offset by RDA Funds	(872,440)
Net Contributions from Unrestricted G/F	<u>\$ 22,741,257</u>

Net of the contributions to restricted programs and supplemental services, approximately \$78.0 million of total Unrestricted General Fund Revenues is available for district instructional and operational activities. As enrollment and general fund revenues decline, cost saving measures are negated by increasing costs of Special Ed mandated services and expenditures.

Transportation funding is no longer a restricted state categorical program, effective fiscal year 2013-14 with the implementation of LCFF. State funding for Home-to-School Transportation is now included in LCFF entitlement calculation. The entitlement amount of \$1,273,198 remained flat since 2013-14 with no annual COLA increases.

The District does not provide general home to school transportation, and busing is provided only for students with an IEP. The 2021-22 budget includes cost to operate 28 Special Ed bus routes, including 11 routes to county programs outside the district. The projected cost to operate the transportation program is as follows.

State Apportionment (incl. in LCFF) and Other Revenues	\$ 1,273,198
Total Transportation Program Cost	(3,584,601)
Transportation Program Shortfall	<u>\$ (2,311,403)</u>

Indirect Cost are those costs of general management that are district-wide. General management costs consist of expenditures for administrative activities necessary for the general operation of the district (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, and centralized data processing). The district is allowed to recover administrative

costs from federal and state programs without having to time-account for the general administrative support provided to each program by applying the approved indirect cost rate.

OGSD's 2021-22 approved indirect cost rate for most allowable categorical programs is 6.71% and 5.48% for Child Nutrition Services (CNS). However, some federal categorical programs only allow the district to recover up to 2% of indirect costs. For 2021-22, the Unrestricted General Fund is projected to recapture \$1.9 million of indirect costs from the restricted programs, including Supplemental, and \$183 thousand from CNS.

UNRESTRICTED FUND BALANCE

Unrestricted General Fund ending fund balance is projected to be \$4.4 million. Approximately \$4.4 million of the unrestricted ending balance must be set aside for economic uncertainties, encumbrances and obligations, and other commitments and assignments. Unassigned Fund Balance is projected to be \$0 million at end of 2021-22 (see the table that follows).

2021-22 Proposed Budget	Gen Purpose Unrestricted	LCAP Supplemental	Unrestricted General Fund
Beginning Fund Balance	\$ 4,241,280	\$ 1,357,954	\$ 5,599,234
<u>Revenues:</u>			
LCFF Sources	85,374,227	7,385,338	92,759,565
Federal Revenues	150,000	-	150,000
State Revenues	1,750,143	-	1,750,143
Local Revenues	4,872,012	-	4,872,012
Total Revenues	\$ 92,146,382	\$ 7,385,338	\$ 99,531,720
<u>Expenditures:</u>			
Salaries & Benefits	67,693,703	5,339,306	73,033,009
Books and Supplies	1,104,555	793,646	1,898,201
Services & Other Operating Exp	5,868,790	787,991	6,656,781
Capital Outlay	20,000		20,000
Other Outgo	50,000		50,000
Indirect Cost	(2,388,132)	464,395	(1,923,737)
Debt Service Payments	44,151		44,151
Total Expenditures	\$ 72,393,067	\$ 7,385,338	\$ 79,778,405
Operating Surplus/(Deficit)	\$ 19,753,315	\$ -	\$ 19,753,315
<u>Other Sources/Uses:</u>			
Interfund Transfers In	1,765,499		1,765,499
Interfund Transfers Out	(19,441)		(19,441)
Contribution to Routine Restricted Maintenance	(3,748,907)		(3,748,907)
Contribution to Other Restricted Programs	872,440		872,440
Contribution to Special Education	(19,864,790)		(19,864,790)
Contributions - Unrestricted to Restricted GF	(22,741,257)	-	(22,741,257)
Total Other Sources/Uses	\$ (20,995,199)	\$ -	\$ (20,995,199)
Net Change in Fund Balance	\$ (1,241,884)	\$ -	\$ (1,241,884)
Ending Fund Balance	\$ 2,999,396	\$ 1,357,954	\$ 4,357,350
<u>Components of Ending Fund Balance:</u>			
Reserve for Encumbrances & Liabilities	241,199		241,199
Commitments & Assignments	366,661		366,661
Designated for Economic Uncertainties	2,391,536	1,357,954	3,749,490
Unassigned Ending Fund Balance	\$ 0	\$ -	\$ 0

RESTRICTED GENERAL FUND

Restricted programs or activities relating to the operation of educational programs are considered a part of ordinary operations and are accounted for in the general fund. Within the general fund, restricted programs or activities must be identified, accounted for, and reported separately. Restricted programs or activities are those funded from revenue sources subject to constraints imposed by external resource providers or by law.

2021-22 Proposed Budget	RRMA	Categoricals	Special Education	STRS/PERS On-Behalf	Restricted General Fund
Beginning Fund Balance	\$ 1,781,036	\$ 10,648,681	\$ 354,185	\$ -	\$ 12,783,902
<u>Revenues:</u>					
LCFF Sources	-	-	4,718,247	-	4,718,247
Federal Revenues	-	1,815,955	1,997,950	-	3,813,905
State Revenues	-	1,368,125	607,864	5,390,657	7,366,646
Local Revenues	-	1,532,511	1,177,340	-	2,709,851
Total Revenues	\$ -	\$ 4,716,591	\$ 8,501,401	\$ 5,390,657	\$ 18,608,649
<u>Expenditures:</u>					
Salaries & Benefits	1,251,222	2,280,836	18,357,022	5,390,657	27,279,737
Books and Supplies	167,000	2,503,423	97,970		2,768,393
Services & Other Operating Exp	1,573,520	2,978,414	3,152,307		7,704,241
Capital Outlay	12,000	200,000			212,000
Other Outgo			5,480,021		5,480,021
Indirect Cost	200,745	260,618	1,279,393		1,740,756
Debt Service Payments					-
Total Expenditures	\$ 3,204,487	\$ 8,223,291	\$ 28,366,713	\$ 5,390,657	\$ 45,185,148
Operating Surplus/(Deficit)	\$ (3,204,487)	\$ (3,506,700)	\$ (19,865,312)	\$ -	\$ (26,576,499)
<u>Other Sources/Uses:</u>					
Interfund Transfers In					-
Interfund Transfers Out					-
Contribution to Routine Restricted Maintenance	3,748,907				3,748,907
Contribution to Other Restricted Programs		(872,440)			(872,440)
Contribution to Special Education			19,864,790		19,864,790
Contributions - Unrestricted to Restricted GF	3,748,907	(872,440)	19,864,790	-	22,741,257
Total Other Sources/Uses	\$ 3,748,907	\$ (872,440)	\$ 19,864,790	\$ -	\$ 22,741,257
Net Change in Fund Balance	\$ 544,420	\$ (4,379,140)	\$ (522)	\$ -	\$ (3,835,242)
Ending Fund Balance	\$ 2,325,456	\$ 6,269,541	\$ 353,663	\$ -	\$ 8,948,660
<u>Components of Ending Fund Balance:</u>					
Legally Restricted	2,325,456	6,269,541	353,663	-	8,948,660
Unassigned Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

RESTRICTED ROUTINE MAINTENANCE ACCOUNT (RRMA)

The purpose of the Restricted Routine Maintenance Account (RRMA) is to protect investment in infrastructure, reduce the maintenance backlog, control and reduce costs, minimize waste, and maintain school buildings and facilities in a safe and efficient manner to support and enhance the learning environment for students, faculty, and staff.

Required contributions from Unrestricted General Fund must be at least 3.0% of total Adopted Budget expenditures, including other financing uses. Based on California School Accounting Manual Procedure 650, it is explicit that the RRMA shall be spent on activities for ongoing and major maintenance of buildings. Some items which may qualify under the term “ongoing and major maintenance” include maintenance workers, maintenance supplies, and indirect costs at the District’s approved rate. Custodial services are considered operational activities and cannot be paid from this fund. Fund balance for RRMA is projected to be \$2.3 million at end of 2021-22.

RESTRICTED PROGRAMS /CATEGORICALS

Categorical funds provide additional instructional support for our students in the areas of intervention, staff development, resource teachers, academic coaches, district support services, and classroom technology. The only State categorical programs remaining for the District are Restricted Lottery, After School Education and Safety (ASES), and Special Education. All other state categorical programs have been rolled into LCFF, and funding becomes unrestricted to be spent per the District's LCAP. Federal categorical programs include the Title programs and Medical Billing Option.

Federal categorical revenues are projected at \$3.8 million, including one-time ESSER funds. State categorical revenues are projected at \$7.4 million, including \$5.4 million of STRS on Behalf payments, and local grants are projected at \$2.7 million. The budget assumes \$8.9 million of carryover funds will remain legally restricted at end of 2021-22.

SPECIAL EDUCATION

OGSD is a member of the South East Special Education Local Plan Area (SESELPA). Funding is apportioned through the SELPA from the federal, state, and local resources. Included in the budget are district programs and services, excess cost paid to the Santa Clara County Office of Education for district students in county programs, and the cost of non-public schools.

Special education is highly regulated by the Federal Individuals with Disabilities Education Act, and the District risks lawsuits and sanctions if the Individualized Education Program (IEP) process is not followed. Although district staff continues to review programs to contain costs, Federal regulations require local education agencies to maintain a certain level of services (expenditures) as in the prior year (maintenance of effort), which limits the District's ability to reduce expenditures in this area.

*The District **does not** receive LCFF Funding for preschool students in Special Day Classes.*

The Governor's proposed increased funding for Special Ed is included in the 2021-22 budget. All programs and the number of special needs students are assumed to continue the same as in 2020-21. The District currently provides specialized instruction and services for 1,124 students. As mentioned in the Enrollment Section, the number of students receiving specialized education has increased over the years even as total enrollment has declined. Special Ed student population is projected at 11.7% of total enrollment for 2021-22.

The 2021-22 Budget includes operations for 32 special day classes (SDC):

- 15 classes for non-categorical programming (students of various disabilities)
- 4 classes for the low functioning
- 3 classes for the emotionally disturbed
- 4 classes for the autistic
- 6 classes for pre-school aged students, including one autistic preschool class

In addition to the SDCs, the District also provides resource specialist (RSP), speech, language, and hearing specialists (SLH), adaptive physical education (APE), occupational therapy (OT), psychological and other mental health counseling, vision specialists (VI), applied behavioral analysis (ABA), and other related services to students in the general education and special day classes.

District Special Ed staff work hard to contain costs, but the costs of sending students to County of Office of Education programs and non-public schools are entirely out of their control. The District created new self-contained classes and specialized services in the last two years to keep students in district and have greater control over expenditures. For the 2021-22 budget, approximately 69 students will be sent to programs operated by the County Office of Education (COE) and 17 students to non-public schools (NPS). The per-pupil cost of the COE program is approximately \$57 thousand to \$77 thousand per year and approximately \$41 to \$137 thousand for an NPS.

*Total COE excess cost is
\$5,480,021.*

*Average per pupil cost is
\$79,421*

*Total NPS budget is
\$1,795,138*

*Average per pupil cost is
\$105,596*

For 2021-22, the cost to operate special education is \$28.4 million and the District will only receive \$8.5 million from federal, state and local sources. The Unrestricted General Fund will have to transfer in \$19.9 million (70.0% of total Special Ed expenditures) to cover the funding shortfall.

CASHFLOW

Not all of the General Fund reserve is available to meet obligations at a given point in time because not all assets are liquid or accessible. For example, accounts receivable is an asset, but until the cash is in the bank, we can't spend it for current obligations. Another area that bears discussion is the difference between budget and cash—a budget is a plan that transpires over a year-long period, while cash needs to be available at the time the obligation is due. In addition, while budget revisions are typically adopted at least several times a year, cash is even more volatile than budget - cash flow projections are likely to change every month.

The District has been fortunate to have adequate cash from restricted funds for temporary inter-fund borrowings during months where cash inflow is less than cash outflow. Per the Governor's May Revision, districts may borrow up to 85.0% of a fund's available balance. The District does not anticipate a need to issue any Tax Revenue Anticipation Notes (TRANS) for short-term borrowings in 2021-2022.

OTHER RESTRICTED FUNDS

In addition to the General Fund, the District also maintains other funds that are restricted by law and function. These funds are not available for District operations. The District is not required to prepare multi-year projections budget for the restricted funds. All restricted funds are projected to end fiscal year 2021-22 with positive fund balances.

2021-22 Proposed Budget	Object Codes	Cafeteria Fund 13	Building Fund 21	Capital Facilities (Developer Fees) Fund 25	Special Reserve - Capital Outlay Fund 40	Other Enterprise Fund 63	Self-Insurance Fund 67	BIRF Fund 51
Beginning Fund Balance	9791	\$ 230,387	\$ 28,857,953	\$ 269,400	\$ 16,156,387	\$ 345,448	\$ 3,028,766	\$ 12,550,267
Revenues:								
LCFF Sources	80xx	-	-	-	-	-	-	-
Federal Revenues	8110-8290	3,527,398	-	-	-	-	-	122,444
State Revenues	8311-8590	210,543	-	-	-	-	-	14,916,082
Local Revenues	8615-8799	3,000	100,000	29,000	300,000	3,359,600	2,099,326	87,545
Total Revenues		\$ 3,740,941	\$ 100,000	\$ 29,000	\$ 300,000	\$ 3,359,600	\$ 2,099,326	\$ 15,126,071
Expenditures:								
Salaries & Benefits	1xxx-3xxx	1,886,767	27,118	-	-	2,416,691	-	-
Books and Supplies	4000	55,000	500,000	-	-	83,500	-	-
Services & Other Operating Exp	5000	1,396,513	-	12,750	-	419,627	1,475,647	-
Capital Outlay	6000	-	500,000	-	-	-	-	-
Other Outgo	7100-7299	-	-	-	-	-	-	-
Indirect Cost	7300-7399	182,981	-	-	-	-	-	-
Debt Service Payments	7400-7499	-	-	-	-	-	-	15,335,506
Total Expenditures		\$ 3,521,261	\$ 1,027,118	\$ 12,750	\$ -	\$ 2,919,818	\$ 1,475,647	\$ 15,335,506
Operating Surplus/(Deficit)		\$ 219,680	\$ (927,118)	\$ 16,250	\$ 300,000	\$ 439,782	\$ 623,679	\$ (209,435)
Other Sources/Uses:								
Transfer-In and Other Sources	8xxx	19,441	-	-	-	-	-	-
Transfer-Out and Other Uses	7xxx	-	-	-	(1,765,499)	-	-	-
Total Other Sources/Uses		\$ 19,441	\$ -	\$ -	\$ (1,765,499)	\$ -	\$ -	\$ -
Net Change in Fund Balance		\$ 239,121	\$ (927,118)	\$ 16,250	\$ (1,465,499)	\$ 439,782	\$ 623,679	\$ (209,435)
Ending Fund Balance		\$ 469,508	\$ 27,930,835	\$ 285,650	\$ 14,690,888	\$ 785,230	\$ 3,652,445	\$ 12,340,832

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes, other than debt service or capital projects.

Fund 13 Cafeteria Fund accounts for activities and operations of Child Nutrition Services (CNS). Primary funding sources are federal and state reimbursements for Free and Reduced Price Meals. In the recent past years, CNS operated at a deficit and required contributions from the General Fund due to declining enrollment and decreasing meal participation. The District plans to restructure food service schedules and increase meal per labor hours as needed to reflect meal participation.

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for financial resources that are restricted, committed, or assigned for the acquisition or construction of major capital facilities and other capital assets that are not financed by other funds.

Fund 21 Building Fund exists primarily to account separately for proceeds and uses from the sale of bonds, and may not be used for any purposes other than those for which the bonds are issued. OGSD's 2008 Measure S activities are accounted for in this Fund.

Fund 25 Capital Facilities Fund (Developer Fees) is used to account for monies received from fees levied on developers or other agencies as a condition of approving a development.

Fund 40 Capital Outlay exists primarily to provide for the accumulation of funds for capital outlay purposes, and to account for capital projects that are not restricted to fund 21 or fund 25. The current OGSD fund balance in this fund is the result of the sale of Calero site and revenues from development mitigation agreements. The District has relied on Fund 40 to supplement General Fund operations and invest in new programs since 2017-18; the fund is expected to last through 2024-25 as per current proposed budget.

PROPRIETARY FUNDS

Proprietary funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the district, normally on a full cost-recovery basis. Proprietary funds are intended to be self-supporting.

Fund 63 Enterprise Fund is used to account for operations of the District's Before and After School Education (BASE) program and the fee based Preschool program.

Fund 67 Self-Insurance Fund is maintained to provide future payments on the District's obligations for employee dental and vision coverage.

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of restricted, committed, or assigned resources for, and the payment of, principal and interest on general long-term debt.

Fund 51 Bond Interest and Redemption Fund is maintained by the county treasurer from taxes levied by the county controller for the repayment of bonds issued by the District. District staff receives financial information from the County, and has no control over activities in this fund.

MULTI-YEAR PROJECTIONS – GENERAL FUND

Under the Education Code (Section 42131), all California School Districts must be able to show that they have a sound financial plan in place that will assure fiscal solvency in the current year plus the next two years. In other words, districts need to be able to demonstrate that they will be able to meet all of their financial obligations over a three-year period. This is accomplished by preparing a "Multi-Year Projection" report that shows our projected revenues and expenditures for the current year and each of the next two years. If a school district is not able to show that it will have a positive ending fund balance for current and next two fiscal years then there are varying degrees of consequences including, among other things, restrictions on borrowing and stricter county or state oversight or control.

Multi-Year projections are based on guidelines by Santa Clara County Office of Education (SCCOE), Fiscal Crisis Management and Assistance Team (FCMAT), and School Services of California (SSC) Dartboard. The District uses the LCFF Calculator, maintained by FCMAT, to project LCFF revenues. Other revenue assumptions are per School Services of California.

Although the District acted proactively to generate new revenues and reduce expenditures in the past five years, the combination of year-over-year enrollment loss, increased special education services, and rising employee pension costs, causes the District to continue to operate at a deficit. Additional revenue generation and cost saving measures are necessary to bring the budget into balance.

LCFF revenue reduction in 2021-22 is projected to carry forward into the out years. Revenue projections are based on the following factors:

- LCFF revenue COLA increase of 2.48% and 3.11% for Year 2 and Year 3 respectively
- Funded ADA would decrease by 508 in total for Year 2 and Year 3
- No new state or federal assistance is projected
- Contributions to Special Education will increase by \$590 thousand in Year 2 and an additional \$296 thousand in Year 3

Expenditure projections for Year 2 and Year 3 are based on the following factors:

- Staffing level corresponding to projected enrollment
- Estimated step increases as per the District's position control system
- Revised projected rates for STRS and PERS
- Savings from scheduled employee retirements
- Provisions have not been made for collective bargaining settlements or natural attritions
- Operating expenditures and contracted services are based on projected Consumer Price Index (CPI), and additions or deletions of one-time only expenditures

Description	2021-22 Proposed Budget	2022-23 Projected	2023-24 Projected
Beginning Fund Balance, Actual and Projected	\$ 18,383,134	\$ 13,306,008	\$ 10,011,162
Revenues:			
LCFF Entitlement - General Purpose	85,374,227	87,393,084	85,339,481
LCFF Entitlement - Supplemental Services	7,385,338	7,643,525	7,996,013
LCFF Special Ed Taxes	4,718,247	4,718,247	4,718,247
Federal Revenue	3,963,905	3,963,905	3,963,905
Other State Revenue	9,116,789	9,067,770	9,046,997
Other Local Revenue	7,581,863	6,444,025	6,564,145
Total Revenue/Other Income	\$ 118,140,369	\$ 119,230,556	\$ 117,628,788
Expenditures			
Certificated Salaries	49,907,198	49,893,345	50,316,585
Classified Salaries	16,964,755	16,703,752	16,891,148
Employee Benefits	33,440,793	34,738,392	34,919,610
Books and Supplies	4,666,594	4,470,794	4,474,994
Services, Other Operating	14,361,022	13,339,223	13,418,023
Capital Outlay	232,000	232,000	232,000
Other Outgo	5,593,613	5,593,613	5,593,613
Direct Support/Indirect Costs/TSF's Out	(182,981)	(182,981)	(182,981)
Resolution No. 1341-06/20 to Identify Budget Reductions	-	-	-
Other Expenditures, Uses, and Transfers-Out	24,670,248	23,452,649	23,535,649
Total Expenditures/Other Outgo	\$ 124,982,994	\$ 124,788,138	\$ 125,662,992
Operating Surplus/(Deficit)	\$ (6,842,625)	\$ (5,557,582)	\$ (8,034,204)
Transfers-In from Special Reserve	1,765,499	2,262,736	4,953,580
Ending Fund Balance	\$ 13,306,008	\$ 10,011,162	\$ 6,930,537
Legally Restricted Balance	8,948,655	5,936,592	2,926,419
Unrestricted General Fund - Ending Fund Balance	\$ 4,357,353	\$ 4,074,570	\$ 4,004,119
Components of Ending Fund Balance			
Designated for Economic Uncertainties	3,749,490	3,743,644	3,769,890
Total Committed and Assigned:	607,860	330,922	234,224
Inventories, Prepaid, Revolving Fund	241,199	51,163	35,435
Early Retirement Program	366,661	279,759	198,789
Total Reserved, Committed and Assigned Fund Balance	4,357,350	4,074,566	4,004,114
Undesignated/Unappropriated	0	0	0

CONCLUSION

Despite projecting operating deficits in each year of the Multi-Year Projection, the District will be able to file a positive certification for the 2021-22 Budget due to transfers from the Special Reserve. The administrative team continues to realign operations and create opportunities to increase revenues.

Oak Grove School District
Multi-Year Projection - Combined General Fund
2020-21 Estimated Actuals & 2021-22 Proposed Budget

Description	2020-21 Estimated Actuals Budget	2021-22 Proposed Budget	2022-23 Projected	2023-24 Projected
Beginning Fund Balance, Actual and Projected	\$ 12,119,568	\$ 18,383,134	\$ 13,306,008	\$ 10,011,162
Revenues:				
LCFF Entitlement - General Purpose	81,446,057	85,374,227	87,393,084	85,339,481
LCFF Entitlement - Supplemental Services	7,078,742	7,385,338	7,643,525	7,996,013
LCFF Special Ed Taxes	4,718,799	4,718,247	4,718,247	4,718,247
Federal Revenue	15,410,429	3,963,905	3,963,905	3,963,905
Other State Revenue	16,548,190	9,116,789	9,067,770	9,046,997
Other Local Revenue	9,440,734	7,581,863	6,444,025	6,564,145
Total Revenue/Other Income	\$ 134,642,951	\$ 118,140,369	\$ 119,230,556	\$ 117,628,788
Expenditures				
Certificated Salaries	50,506,243	49,907,198	49,893,345	50,316,585
Classified Salaries	17,763,657	16,964,755	16,703,752	16,891,148
Employee Benefits	32,589,701	33,440,793	34,738,392	34,919,610
Books and Supplies	6,121,478	4,666,594	4,470,794	4,474,994
Services, Other Operating	14,537,260	14,361,022	13,339,223	13,418,023
Capital Outlay	1,037,000	232,000	232,000	232,000
Other Outgo	5,927,509	5,593,613	5,593,613	5,593,613
Direct Support/Indirect Costs/TSF's Out	(103,463)	(182,981)	(182,981)	(182,981)
Resolution No. 1341-06/20 to Identify Budget Reductions		-	-	
Other Expenditures, Uses, and Transfers-Out	27,519,784	24,670,248	23,452,649	23,535,649
Total Expenditures/Other Outgo	\$ 128,379,385	\$ 124,982,994	\$ 124,788,138	\$ 125,662,992
Operating Surplus/(Deficit)	\$ 6,263,566	\$ (6,842,625)	\$ (5,557,582)	\$ (8,034,204)
Transfers-In from Special Reserve	-	1,765,499	2,262,736	4,953,580
Ending Fund Balance	\$ 18,383,134	\$ 13,306,008	\$ 10,011,162	\$ 6,930,537
Legally Restricted Balance	12,783,898	8,948,655	5,936,592	2,926,419
Unrestricted General Fund - Ending Fund Balance	\$ 5,599,236	\$ 4,357,353	\$ 4,074,570	\$ 4,004,119
Components of Ending Fund Balance				
Designated for Economic Uncertainties	3,851,383	3,749,490	3,743,644	3,769,890
Total Committed and Assigned:	945,333	607,860	330,922	234,224
Inventories, Prepaid, Revolving Fund	431,233	241,199	51,163	35,435
Early Retirement Program	514,100	366,661	279,759	198,789
Total Reserved, Committed and Assigned Fund Balance	4,796,716	4,357,350	4,074,566	4,004,114
Undesignated/Unappropriated	802,519	0	0	0

Oak Grove School District
Oak Grove School District

FY 2020-21 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
LCFF FUNDING FORMULA	88,524,799	-	88,524,799	4,718,799	93,243,598	-	4,718,799	93,243,598
FEDERAL REVENUE	178,000	-	178,000	1,999,071	2,177,071	13,233,358	15,232,429	15,410,429
OTHER STATE REVENUE	1,777,343	-	1,777,343	616,760	2,394,103	14,154,087	14,770,847	16,548,190
OTHER LOCAL REVENUE	3,619,636	1,776,575	5,396,211	1,170,735	6,566,946	2,873,788	4,044,523	9,440,734
CONTRIBUTION TO RRM	(3,469,532)		(3,469,532)		(3,469,532)	3,469,532	3,469,532	-
CONTRIBUTION TO CATEGORICAL PGMS	872,440		872,440		872,440	(872,440)	(872,440)	-
CONTRIBUTION TO SPECIAL ED	(20,025,412)		(20,025,412)	20,025,412	-		20,025,412	-
CONTRIBUTION TO PARCEL TAX	-		-	-	-		-	-
TSF's In	-		-	-	-		-	-
General "Other Revenue" Increase	-		-	-	-		-	-
Projected Total Revenue/Other Income	71,477,274	1,776,575	73,253,849	28,530,777	101,784,626	32,858,325	61,389,102	134,642,951
Projected total funds available	77,088,028	1,776,576	78,864,603	28,916,578	107,781,181	38,981,337	67,897,915	146,762,518
CERTIFICATED SALARIES	38,594,973	431,660	39,026,633	8,072,003	47,098,636	3,407,607	11,479,610	50,506,243
CLASSIFIED SALARIES	8,755,661	285,771	9,041,432	4,152,349	13,193,781	4,569,876	8,722,225	17,763,657
EMPLOYEE BENEFITS	19,607,710	231,936	19,839,646	5,006,614	24,846,260	7,743,441	12,750,055	32,589,701
BOOKS AND SUPPLIES	983,899	435,832	1,419,731	315,303	1,735,034	4,386,444	4,701,747	6,121,478
SERVICES, OTHER OPERATING	5,035,112	385,837	5,420,949	4,152,829	9,573,778	4,963,482	9,116,311	14,537,260
CAPITAL OUTLAY	75,000	-	75,000	-	75,000	962,000	962,000	1,037,000
Transfers	175,712		175,712		175,712			175,712
OTHER OUTGO	74,080	5,539	79,619	5,672,178	5,751,797	-	5,672,178	5,751,797
Resolution No. 1341-06/20 to Identify Budget Reductions								
DIRECT SUPPORT/INDIRECT COSTS	(1,813,353)	-	(1,813,353)	1,191,117	(622,236)	518,773	1,709,890	(103,463)
Projected Total Expenditures/Other Outgo	71,488,794	1,776,575	73,265,369	28,562,393	101,827,762	26,551,623	55,114,016	128,379,385
Projected REV Greater (Less) Than EXP	(11,520)	-	(11,520)	(31,616)	(43,136)	6,306,702	6,275,086	6,263,567
ENDING BALANCE	5,599,234	0	5,599,234	354,185	5,953,419	12,429,713	12,783,898	18,383,132
UNRESTRICTED RESERVE Without Cuts			4,653,902					
Reserve as Percent (%) of Total Expense			3.63%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,851,383					
MORE (LESS THAN) REQ'D			802,519					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								
Inventories, Prepaid and Revolving Fund		945,332	514,100					
			431,233					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

Oak Grove School District
Oak Grove School District

FY 2021-22 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	5,599,234	0	5,599,234	354,185	5,953,419	12,429,713	12,783,898	18,383,132
LCFF FUNDING FORMULA	92,759,565	-	92,759,565	4,718,247	97,477,812	-	4,718,247	97,477,812
FEDERAL REVENUE	150,000	-	150,000	1,997,950	2,147,950	1,815,955	3,813,905	3,963,905
OTHER STATE REVENUE	1,750,143	-	1,750,143	607,864	2,358,007	6,758,782	7,366,646	9,116,789
OTHER LOCAL REVENUE	3,095,437	1,776,575	4,872,012	1,177,340	6,049,352	1,532,511	2,709,851	7,581,863
CONTRIBUTION TO RRM	(3,748,907)		(3,748,907)		(3,748,907)		3,748,907	-
CONTRIBUTION TO CATEGORICAL PGMS	872,440		872,440		872,440	(872,440)	(872,440)	-
CONTRIBUTION TO SPECIAL ED	(19,864,790)		(19,864,790)	19,864,790	-		19,864,790	-
CONTRIBUTION TO PARCEL TAX	-		-	-	-	-	-	-
TSF's In	1,765,499	-	1,765,499	-	1,765,499	-	-	1,765,499
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
Projected Total Revenue/Other Income	76,779,387	1,776,575	78,555,962	28,366,191	106,922,153	12,983,715	41,349,906	119,905,868
Projected total funds available	82,378,621	1,776,576	84,155,196	28,720,376	112,875,572	25,413,428	54,133,804	138,289,000
CERTIFICATED SALARIES	39,444,483	431,319	39,875,802	8,731,323	48,607,125	1,300,073	10,031,396	49,907,198
CLASSIFIED SALARIES	10,834,951	552,579	11,387,530	4,215,601	15,603,131	1,361,624	5,577,225	16,964,755
EMPLOYEE BENEFITS	21,425,058	344,619	21,769,677	5,410,098	27,179,775	6,261,018	11,671,116	33,440,793
BOOKS AND SUPPLIES	1,741,613	156,588	1,898,201	97,970	1,996,171	2,670,423	2,768,393	4,666,594
SERVICES, OTHER OPERATING	6,366,882	289,899	6,656,781	3,152,307	9,809,088	4,551,934	7,704,241	14,361,022
CAPITAL OUTLAY	20,000	-	20,000	-	20,000	212,000	212,000	232,000
Transfers	19,441		19,441		19,441		-	19,441
OTHER OUTGO	92,580	1,571	94,151	5,480,021	5,574,172	-	5,480,021	5,574,172
Resolution No. 1341-06/20 to Identify Budget Reductions								
DIRECT SUPPORT/INDIRECT COSTS	(1,923,737)	-	(1,923,737)	1,279,393	(644,344)	461,363	1,740,756	(182,981)
Projected Total Expenditures/Other Outgo	78,021,271	1,776,575	79,797,846	28,366,713	108,164,559	16,818,435	45,185,148	124,982,994
Projected REV Greater (Less) Than EXP	(1,241,884)	-	(1,241,884)	(522)	(1,242,406)	(3,834,720)	(3,835,242)	(5,077,126)
ENDING BALANCE	4,357,350	0	4,357,350	353,663	4,711,013	8,594,992	8,948,655	13,306,005
UNRESTRICTED RESERVE Without Cuts			3,749,491					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,749,490					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program			366,661					
Inventories, Prepaid and Revolving Fund		607,860	241,199					

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

Oak Grove School District
Oak Grove School District

FY 2022-23 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	4,357,350	0	4,357,350	353,663	4,711,013	8,594,992	8,948,655	13,306,005
LCFF FUNDING FORMULA	95,036,609	-	95,036,609	4,718,247	99,754,856	-	4,718,247	99,754,856
FEDERAL REVENUE	150,000	-	150,000	1,997,950	2,147,950	1,815,955	3,813,905	3,963,905
OTHER STATE REVENUE	1,737,237	-	1,737,237	607,864	2,345,101	6,722,669	7,330,533	9,067,770
OTHER LOCAL REVENUE	3,255,902	1,776,575	5,032,477	1,177,340	6,209,817	234,208	1,411,548	6,444,025
CONTRIBUTION TO RRM	(3,748,907)	-	(3,748,907)	-	(3,748,907)	3,748,907	3,748,907	-
CONTRIBUTION TO CATEGORICAL PGMS	872,440	-	872,440	-	872,440	(872,440)	-	-
CONTRIBUTION TO SPECIAL ED	(20,454,353)	-	(20,454,353)	20,454,353	-	-	20,454,353	-
CONTRIBUTION TO PARCEL TAX	-	-	-	-	-	-	-	-
TSF's In	2,262,736	-	2,262,736	-	2,262,736	-	-	2,262,736
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
Projected Total Revenue/Other Income	79,111,664	1,776,575	80,888,239	28,955,754	109,843,993	11,549,299	40,605,053	121,493,292
Projected total funds available	83,469,014	1,776,576	85,245,589	29,309,417	114,555,006	20,244,291	49,553,708	134,799,297
CERTIFICATED SALARIES	39,718,470	431,319	40,149,789	8,879,656	49,029,445	863,900	9,743,556	49,893,345
CLASSIFIED SALARIES	10,878,112	552,579	11,430,691	4,270,636	15,701,327	1,002,425	5,273,061	16,703,752
EMPLOYEE BENEFITS	22,493,087	344,619	22,837,706	5,800,499	28,638,205	6,100,187	11,900,686	34,738,392
BOOKS AND SUPPLIES	1,991,613	160,788	2,152,401	97,970	2,250,371	2,470,423	2,568,393	4,720,794
SERVICES, OTHER OPERATING	6,104,882	285,699	6,390,581	3,152,307	9,542,888	3,546,335	6,698,642	13,089,223
CAPITAL OUTLAY	20,000	-	20,000	-	20,000	212,000	212,000	232,000
Transfers	19,441	-	19,441	-	19,441	-	-	19,441
OTHER OUTGO	92,580	1,571	94,151	5,480,021	5,574,172	-	5,480,021	5,574,172
Resolution No. 1341-06/20 to Identify Budget Reductions								
DIRECT SUPPORT/INDIRECT COSTS	(1,923,737)	-	(1,923,737)	1,279,393	(644,344)	461,363	1,740,756	(182,981)
Projected Total Expenditures/Other Outgo	79,394,448	1,776,575	81,171,023	28,960,482	110,131,505	14,656,633	43,617,115	124,788,138
Projected REV Greater (Less) Than EXP	(282,784)	-	(282,784)	(4,728)	(287,512)	(3,007,334)	(3,012,062)	(3,294,845)
ENDING BALANCE	4,074,566	0	4,074,566	348,935	4,423,501	5,587,657	5,936,592	10,011,158
UNRESTRICTED RESERVE Without Cuts			3,743,645					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,743,644					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								
Inventories, Prepaid and Revolving Fund		330,922						

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

2020-21 Estimated Actuals & 2021-22 Proposed Budget
Oak Grove School District

FY 2023-24 Projected

GENERAL FUND (Unrestricted/Restricted)

Description	Fund 010 General Fund	Fund 040 Parcel Tax	Unrestricted General Fund	Fund 80 Special Ed.	"IMPACT"	Fund 060 Categorical	Restricted General Fund	Total General Fund
BEGINNING BALANCE	4,074,566	0	4,074,566	348,935	4,423,501	5,587,657	5,936,592	10,011,158
LCFF FUNDING FORMULA	93,335,494	-	93,335,494	4,718,247	98,053,741	-	4,718,247	98,053,741
FEDERAL REVENUE	150,000	-	150,000	1,997,950	2,147,950	1,815,955	3,813,905	3,963,905
OTHER STATE REVENUE	1,716,464	-	1,716,464	607,864	2,324,328	6,722,669	7,330,533	9,046,997
OTHER LOCAL REVENUE	3,376,022	1,776,575	5,152,597	1,177,340	6,329,937	234,208	1,411,548	6,564,145
CONTRIBUTION TO RRM	(3,748,907)		(3,748,907)		(3,748,907)	3,748,907	3,748,907	-
CONTRIBUTION TO CATEGORICAL PGMS	872,440		872,440		872,440	(872,440)	(872,440)	-
CONTRIBUTION TO SPECIAL ED	(20,750,124)		(20,750,124)	20,750,124	-	-	20,750,124	-
CONTRIBUTION TO PARCEL TAX	-		-	-	-	-	-	-
TSF's In	4,953,580	-	4,953,580	-	4,953,580	-	-	4,953,580
General "Other Revenue" Increase	-	-	-	-	-	-	-	-
Projected Total Revenue/Other Income	79,904,969	1,776,575	81,681,544	29,251,525	110,933,069	11,649,299	40,900,824	122,582,368
Projected total funds available	83,979,534	1,776,576	85,756,110	29,600,460	115,356,570	17,236,956	46,837,416	132,593,526
CERTIFICATED SALARIES	40,000,839	431,319	40,432,158	9,020,527	49,452,685	863,900	9,884,427	50,316,585
CLASSIFIED SALARIES	11,003,612	552,579	11,556,191	4,332,532	15,888,723	1,002,425	5,334,957	16,891,148
EMPLOYEE BENEFITS	22,583,191	344,619	22,927,810	5,891,613	28,819,423	6,100,187	11,991,800	34,919,610
BOOKS AND SUPPLIES	1,991,613	164,988	2,156,601	97,970	2,254,571	2,470,423	2,568,393	4,724,994
SERVICES, OTHER OPERATING	6,187,882	281,499	6,469,381	3,152,307	9,621,688	3,546,335	6,698,642	13,168,023
CAPITAL OUTLAY	20,000	-	20,000	-	20,000	212,000	212,000	232,000
Transfers	19,441		19,441		19,441			19,441
OTHER OUTGO	92,580	1,571	94,151	5,480,021	5,574,172	-	5,480,021	5,574,172
Resolution No. 1341-06/20 to Identify Budget Reductions								
DIRECT SUPPORT/INDIRECT COSTS	(1,923,737)	-	(1,923,737)	1,279,393	(644,344)	461,363	1,740,756	(182,981)
Projected Total Expenditures/Other Outgo	79,975,421	1,776,575	81,751,996	29,254,363	111,006,359	14,656,633	43,910,996	125,662,992
Projected REV Greater (Less) Than EXP	(70,453)	-	(70,453)	(2,838)	(73,291)	(3,007,334)	(3,010,172)	(3,080,624)
ENDING BALANCE	4,004,113	0	4,004,114	346,097	4,350,211	2,580,322	2,926,419	6,930,533
UNRESTRICTED RESERVE Without Cuts			3,769,890					
Reserve as Percent (%) of Total Expense			3.00%					
PCT Reserve Required			3.00%					
AMT Reserve Required			3,769,890					
MORE (LESS THAN) REQ'D			0					
Portion of Unrestricted Fund Balance Reserved for...								
Early Retirement Program								198,789
Inventories, Prepaid and Revolving Fund		234,224						35,435

Note: Categorical fund balance difficult to project because of erratic spending patterns of the programs and unanticipated new grants. In theory, all revenue and balances would be expended each year. As a practical matter that doesn't happen. However, that IS the maximum which could be spent. Projected INC and EXP are adjusted by the amount of deficit spending in the prior year to reflect the "in=out" plan for MYP purposes only.

Oak Grove School District
Multi-Year Projection - Assumptions
2020-21 Estimated Actuals & 2021-22 Proposed Budget

Description	2020-21 Estimated Actuals Budget	2021-22 Proposed Budget	2022-23 Projected	2023-24 Projected
REVENUES:				
Local Control Funding Formula (LCFF)				
Projected COLA & Augmentation	0.00%	5.07%	2.48%	3.11%
Projected "Funded" COLA	0.00%	5.07%	2.48%	3.11%
Unduplicated Count Percentage (rolling 3-year ave.)	45.66%	45.34%	45.79%	49.11%
LCFF Apportionment per ADA				
LCFF General Purpose	\$ 8,590	\$ 9,005	\$ 9,218	\$ 9,510
LCFF Supplemental Grant	\$ 747	\$ 779	\$ 806	\$ 891
Total LCFF Apportionment per ADA	\$ 9,337	\$ 9,784	\$ 10,024	\$ 10,401
Enrollment & ADA				
District Enrollment	9,353	9,243	9,080	8,992
LCFF ADA (including COE)	9,481	9,481	9,481	8,973
Mandated Cost Block Grant				
Per ADA Allocation	\$ 32.18	\$ 32.79	\$ 33.60	\$ 34.64
Estimated Block Grant Amount	\$ 302,982	\$ 295,943	\$ 299,687	\$ 303,514
Lottery Apportionment per ADA				
Unrestricted Lottery	\$150.00	\$150.00	\$150.00	\$150.00
Restricted Lottery - Proposition 20	\$49.00	\$49.00	\$49.00	\$49.00
EXPENDITURES:				
Staffing:				
TK-3 Class Size	24:1	24:1	24:1	24:1
Net Change in Staffing due to Enrollment, Class Size, and Budget Reductions Plan:				
Certificated	Included	Included	-5.0 FTE	-3.0 FTE
Classified	Included	Included	0.0 FTE	0.0 FTE
Projected Compensation Increase - Step Increases	Included	Included	1,191,752	1,059,681

Oak Grove School District
Multi-Year Projection - Assumptions
2020-21 Estimated Actuals & 2021-22 Proposed Budget

Description	2020-21 Estimated Actuals Budget	2021-22 Proposed Budget	2022-23 Projected	2023-24 Projected
Benefit Rates				
STRS Employer Rate	16.150%	16.920%	19.100%	19.100%
PERS Employer Rate	20.700%	22.910%	26.100%	27.100%
Certificated Statutory Benefits Rate	3.40%	4.58%	4.58%	4.58%
Classified Statutory Benefits Rate	9.60%	10.78%	10.78%	10.78%
Health & Welfare Cap				
OGEA Health & Welfare Maximum Cap	\$25,724	\$25,724	\$25,724	\$25,724
CSEA Health & Welfare Maximum Cap	\$16,292	\$16,292	\$16,292	\$16,292
AFSME Health & Welfare Maximum Cap	\$9,690	\$9,690	\$9,690	\$9,690
OGMA Health & Welfare Maximum CAP	\$24,680	\$24,680	\$24,680	\$24,680
Other Post Employment Benefits (OPEB)				
Number of Retirees for Early Retirement Benefits	70	60	37	30
Retiree Health Benefits Cost	\$ 626,053	\$ 521,031	\$ 366,661	\$ 288,205
California CPI	1.44%	1.57%	1.82%	2.12%
Indirect Cost Rate	6.31%	6.71%	6.71%	6.71%
Contributions from Unrestricted G/F:				
Special Education	\$ 20,025,412	\$ 19,864,790	\$ 20,454,353	\$ 20,750,124
Routine Repair/Restricted	\$ 3,469,532	\$ 3,748,907	\$ 3,748,907	\$ 3,748,907
Community Day, Solar Local Grant, & Other	\$ (872,440)	\$ (872,440)	\$ (872,440)	\$ (872,440)
Total Contributions	\$ 22,622,504	\$ 22,741,257	\$ 23,330,820	\$ 23,626,591
Other Financing Sources/Uses:				
Fund 40 Transfer to meet Required Reserve	-	1,765,499	2,262,736	4,953,580

**Oak Grove School District
F.T.E. Summary - All Funds**

2021-22 Proposed Budget											
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certificated											
1100 Teachers	365.20	0.00	365.20	4.60	83.20	87.80	453.00	0.00	0.00	0.00	453.00
1200 Certificated Pupil Support	9.85	4.20	14.05	0.00	10.95	10.95	25.00	0.00	0.00	0.00	25.00
1300 Certificated Administrator	27.80	0.00	27.80	1.20	2.00	3.20	31.00	0.00	0.00	0.00	31.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	1.00	1.00	2.00	0.00	0.00	0.00	2.00
Total Certificated	403.85	4.20	408.05	5.80	97.15	102.95	511.00	0.00	0.00	0.00	511.00
2100 Instructional Aids	9.25	0.00	9.25	0.00	78.24	78.24	87.49	0.00	0.00	0.00	87.49
2200 Classified Support	79.98	10.69	90.67	7.20	0.00	7.20	97.87	28.31	0.00	1.00	127.18
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00	1.00	0.00	5.00	15.00
2400 Clerical and Office Salaries	56.50	0.00	56.50	1.63	2.00	3.63	60.13	1.50	0.25	0.50	62.38
2900 Other Classified Salaries	22.12	0.00	22.12	1.60	8.83	10.43	32.56	0.00	0.00	27.89	60.45
Total Classified	175.40	10.69	186.09	11.88	89.07	100.94	287.03	30.81	0.25	34.39	352.49
TOTAL FTE	579.25	14.89	594.14	17.68	186.22	203.89	798.03	30.81	0.25	34.39	863.49
2020-21 Second Interim Budget											
	General Unrestricted F010	Parcel Tax F040	Total Unrestricted G/F	RRM & Categorical F060	Special Ed. F080	Total Restricted G/F	Total General Fund	Child Nutrition Fund F130	Building Fund F210	Child Care Fund F630	Grand Total
Certificated											
1100 Teachers	370.40	0.00	370.40	4.60	77.20	81.80	452.20	0.00	0.00	0.00	452.20
1200 Certificated Pupil Support	9.10	4.20	13.30	1.00	10.70	11.70	25.00	0.00	0.00	0.00	25.00
1300 Certificated Administrator	27.70	0.00	27.70	1.30	2.00	3.30	31.00	0.00	0.00	0.00	31.00
1900 Other Certificated Salaries	1.00	0.00	1.00	0.00	1.00	1.00	2.00	0.00	0.00	0.00	2.00
Total Certificated	408.20	4.20	412.40	6.90	90.90	97.80	510.20	0.00	0.00	0.00	510.20
2100 Instructional Aids	8.50	0.00	8.50	0.00	82.33	82.33	90.83	0.00	0.00	0.00	90.83
2200 Classified Support	79.98	10.69	90.67	7.20	0.00	7.20	97.87	28.31	0.00	1.00	127.18
2300 Classified Administrator	7.55	0.00	7.55	1.45	0.00	1.45	9.00	1.00	0.00	5.00	15.00
2400 Clerical and Office Salaries	56.50	0.00	56.50	1.63	2.00	3.63	60.13	1.50	0.25	0.50	62.38
2900 Other Classified Salaries	18.41	0.00	18.41	1.60	7.83	9.43	27.84	0.00	0.00	27.89	55.73
Total Classified	170.94	10.69	181.62	11.88	92.16	104.04	285.66	30.81	0.25	34.39	351.12
TOTAL FTE	579.14	14.89	594.02	18.78	183.06	201.84	795.86	30.81	0.25	34.39	861.32
TOTAL FTE Change	0.12	0.00	0.12	(1.10)	3.16	2.06	2.18	0.00	0.00	0.00	2.18

Adopted Budget
2021-22 Budget Attachment
Balances in Excess of Minimum Reserve Requirements

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2021-22 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	4,116,152	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
	Total Assigned and Unassigned Ending Fund Balances	4,116,152	
	District Standard Reserve Level	3%	Form 01CS Line 10B-4
Less:	Less District Minimum Reserve for Economic Uncertainties	3,749,490	Form 01CS Line 10B-7
	Remaining Balance to Substantiate Need	366,661	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2021-22 Budget	Description of Need
01	General Fund/County School Service Fund	366,661	Early Retirement Program Reserve
01	General Fund/County School Service Fund	-	Reserve for Collective Bargaining
01	General Fund/County School Service Fund	0	Reserve to maintain minimum required 3% reserve for economic uncertainties in subsequent years
	Insert Lines above as needed		
	Total of Substantiated Needs	366,661	

Remaining Unsubstantiated Balance 0 Balance should be Zero

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

Education Code Section 42127.01 limits a school district's amount of combined assigned or unassigned ending general fund balance not to exceed 10% in the fiscal year after the amount in the state's Public School System Stabilization Account is equal to or exceeds 3% of the K-12 share of Proposition 98. Basic aid districts and districts with less than 2,501 ADA are exempted.

Education Code Section 42127.01 limits a school district's amount of combined assigned or unassigned ending general fund balance not to exceed 10% in the fiscal year after the amount in the state's Public School System Stabilization Account is equal to or exceeds 3% of the K-12 share of Proposition 98. Basic aid districts and districts with less than 2,501 ADA are exempted.

Oak Grove Elementary (69625) - 2021-22 Proposed Budget					5/24/2021				
					2020-21	2021-22	2022-23	2023-24	
SUMMARY OF FUNDING									
General Assumptions									
COLA & Augmentation		0.00%	5.07%	2.48%	3.11%				
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%				
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%				
LCFF Entitlement									
Base Grant		\$74,128,690	\$77,883,488	\$79,817,774	\$77,875,707				
Grade Span Adjustment		3,387,101	3,560,473	3,645,044	3,533,508				
Supplemental Grant		7,078,742	7,385,338	7,643,525	7,996,013				
Concentration Grant		-	-	-	-				
Add-ons: Targeted Instructional Improvement Block Grant		2,657,068	2,657,068	2,657,068	2,657,068				
Add-ons: Home-to-School Transportation		1,273,198	1,273,198	1,273,198	1,273,198				
Add-ons: Small School District Bus Replacement Program		-	-	-	-				
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$88,524,799	\$92,759,565	\$95,036,609	\$93,335,494				
Miscellaneous Adjustments		-	-	-	-				
Economic Recovery Target		-	-	-	-				
Additional State Aid		-	-	-	-				
Total LCFF Entitlement		88,524,799	92,759,565	95,036,609	93,335,494				
LCFF Entitlement Per ADA		\$ 9,337	\$ 9,784	\$ 10,024	\$ 10,401				
Components of LCFF By Object Code									
State Aid (Object Code 8011)	\$	42,004,315	\$ 46,240,315	\$ 47,662,358	\$ 48,086,137				
EPA (for LCFF Calculation purposes)	\$	18,020,460	\$ 18,019,226	\$ 18,019,226	\$ 15,013,681				
<i>Local Revenue Sources:</i>									
Property Taxes (Object 8021 to 8089)	\$	28,500,024	\$ 28,500,024	\$ 29,355,025	\$ 30,235,676				
In-Lieu of Property Taxes (Object Code 8096)		-	-	-	-				
Property Taxes net of In-Lieu	\$	28,500,024	\$ 28,500,024	\$ 29,355,025	\$ 30,235,676				
TOTAL FUNDING		88,524,799	92,759,565	95,036,609	93,335,494				
Basic Aid Status		Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid				
Excess Taxes	\$	-	\$ -	\$ -	\$ -				
EPA in Excess to LCFF Funding	\$	-	\$ -	\$ -	\$ -				
Total LCFF Entitlement		88,524,799	92,759,565	95,036,609	93,335,494				
SUMMARY OF EPA									
% of Adjusted Revenue Limit - Annual		37.69258175%	37.69000000%	37.69000000%	37.69000000%				
% of Adjusted Revenue Limit - P-2		37.69258175%	37.69000000%	37.69000000%	37.69000000%				
EPA (for LCFF Calculation purposes)	\$	18,020,460	\$ 18,019,226	\$ 18,019,226	\$ 15,013,681				
EPA, Current Year (Object Code 8012)	\$	18,020,460	\$ 18,019,226	\$ 18,019,226	\$ 15,013,681				
(P-2 plus Current Year Accrual)									
EPA, Prior Year Adjustment (Object Code 8019)	\$	24,650.00	\$ -	\$ -	\$ -				
(P-A less Prior Year Accrual)									
Accrual (from Data Entry tab)		-	-	-	-				
LCAP Percentage to Increase or Improve Services									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	77,515,791	\$ 81,443,961	\$ 83,462,818	\$ 81,409,215				
Supplemental and Concentration Grant funding in the LCAP year	\$	7,078,742	\$ 7,385,338	\$ 7,643,525	\$ 7,996,013				
Percentage to Increase or Improve Services		9.13%	9.07%	9.16%	9.82%				
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment		9,353	9,243	9,080	8,992				
COE Enrollment		60	60	60	60				
Total Enrollment		9,413	9,303	9,140	9,052				
Unduplicated Pupil Count		3,658	4,529	4,449	4,406				
COE Unduplicated Pupil Count		40	40	40	40				
Total Unduplicated Pupil Count		3,698	4,569	4,489	4,446				
Rolling %, Supplemental Grant		45.6600%	45.3400%	45.7900%	49.1100%				
Rolling %, Concentration Grant		45.6600%	45.3400%	45.7900%	49.1100%				

Oak Grove Elementary (69625) - 2021-22 Proposed Budget				
				5/24/2021
	2020-21	2021-22	2022-23	2023-24
SUMMARY OF LCFF ADA				
Prior Year ADA for the Hold Harmless - (net of current year charter shift)				
Grades TK-3	4,194.06	4,194.06	4,194.06	3,947.92
Grades 4-6	3,084.21	3,084.21	3,084.21	3,031.76
Grades 7-8	2,108.23	2,108.23	2,108.23	1,911.10
Grades 9-12	-	-	-	-
LCFF Subtotal	9,386.50	9,386.50	9,386.50	8,890.78
NSS	-	-	-	-
Combined Subtotal	9,386.50	9,386.50	9,386.50	8,890.78
Current Year ADA				
Grades TK-3	4,194.06	4,194.06	3,947.92	3,920.22
Grades 4-6	3,084.21	3,084.21	3,031.76	2,929.03
Grades 7-8	2,108.23	2,108.23	1,911.10	1,883.09
Grades 9-12	-	-	-	-
LCFF Subtotal	9,386.50	9,386.50	8,890.78	8,732.34
NSS	-	-	-	-
Combined Subtotal	9,386.50	9,386.50	8,890.78	8,732.34
Change in LCFF ADA (excludes NSS ADA)	-	-	(495.72)	(158.44)
	No Change	No Change	Decline	Decline
Funded LCFF ADA for the Hold Harmless				
Grades TK-3	4,194.06	4,194.06	4,194.06	3,947.92
Grades 4-6	3,084.21	3,084.21	3,084.21	3,031.76
Grades 7-8	2,108.23	2,108.23	2,108.23	1,911.10
Grades 9-12	-	-	-	-
Subtotal	9,386.50	9,386.50	9,386.50	8,890.78
	Current	Current	Prior	Prior
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal	-	-	-	-
	Prior	Prior	Prior	Prior
NPS, CDS, & COE Operated				
Grades TK-3	34.53	34.53	34.53	26.78
Grades 4-6	27.39	27.39	27.39	31.55
Grades 7-8	32.59	32.59	32.59	24.29
Grades 9-12	-	-	-	-
Subtotal	94.51	94.51	94.51	82.62
ACTUAL ADA (Current Year Only)				
Grades TK-3	4,228.59	4,228.59	3,982.45	3,947.00
Grades 4-6	3,111.60	3,111.60	3,059.15	2,960.58
Grades 7-8	2,140.82	2,140.82	1,943.69	1,907.38
Grades 9-12	-	-	-	-
Total Actual ADA	9,481.01	9,481.01	8,985.29	8,814.96
TOTAL FUNDED ADA				
Grades TK-3	4,228.59	4,228.59	4,228.59	3,974.70
Grades 4-6	3,111.60	3,111.60	3,111.60	3,063.31
Grades 7-8	2,140.82	2,140.82	2,140.82	1,935.39
Grades 9-12	-	-	-	-
Total	9,481.01	9,481.01	9,481.01	8,973.40
Funded Difference (Funded ADA less Actual ADA)	-	-	495.72	158.44

Oak Grove Elementary (69625) - 2021-22 Proposed Budget					5/24/2021				
					2020-21	2021-22	2022-23	2023-24	
PER-ADA FUNDING LEVELS									
Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	9,279	\$	9,744	\$	9,993	\$	10,367	
Grades 4-6	\$	8,532	\$	8,959	\$	9,189	\$	9,533	
Grades 7-8	\$	8,785	\$	9,225	\$	9,462	\$	9,816	
Grades 9-12	\$	10,446	\$	10,969	\$	11,250	\$	11,670	
Base Grants									
Grades TK-3	\$	7,702	\$	8,092	\$	8,293	\$	8,551	
Grades 4-6	\$	7,818	\$	8,214	\$	8,418	\$	8,680	
Grades 7-8	\$	8,050	\$	8,458	\$	8,668	\$	8,938	
Grades 9-12	\$	9,329	\$	9,802	\$	10,045	\$	10,357	
Grade Span Adjustment									
Grades TK-3	\$	801	\$	842	\$	862	\$	889	
Grades 9-12	\$	243	\$	255	\$	261	\$	269	
Prorated Base, Supplemental and Concentration Rate per ADA									
Grades TK-3	\$	8,503	\$	8,934	\$	9,155	\$	9,440	
Grades 4-6	\$	7,818	\$	8,214	\$	8,418	\$	8,680	
Grades 7-8	\$	8,050	\$	8,458	\$	8,668	\$	8,938	
Grades 9-12	\$	9,572	\$	10,057	\$	10,306	\$	10,626	
Prorated Base Grants									
Grades TK-3	\$	7,702	\$	8,092	\$	8,293	\$	8,551	
Grades 4-6	\$	7,818	\$	8,214	\$	8,418	\$	8,680	
Grades 7-8	\$	8,050	\$	8,458	\$	8,668	\$	8,938	
Grades 9-12	\$	9,329	\$	9,802	\$	10,045	\$	10,357	
Prorated Grade Span Adjustment									
Grades TK-3	\$	801	\$	842	\$	862	\$	889	
Grades 9-12	\$	243	\$	255	\$	261	\$	269	
Supplemental Grant									
Maximum - 1.00 ADA, 100% UPP		20%		20%		20%		20%	
Grades TK-3	\$	1,701	\$	1,787	\$	1,831	\$	1,888	
Grades 4-6	\$	1,564	\$	1,643	\$	1,684	\$	1,736	
Grades 7-8	\$	1,610	\$	1,692	\$	1,734	\$	1,788	
Grades 9-12	\$	1,914	\$	2,011	\$	2,061	\$	2,125	
Actual - 1.00 ADA, Local UPP as follows:									
		45.66%		45.34%		45.79%		49.11%	
Grades TK-3	\$	776	\$	810	\$	838	\$	927	
Grades 4-6	\$	714	\$	745	\$	771	\$	853	
Grades 7-8	\$	735	\$	767	\$	794	\$	878	
Grades 9-12	\$	874	\$	912	\$	944	\$	1,044	
Concentration Grant (>55% population)									
Maximum - 1.00 ADA, 100% UPP		50%		50%		50%		50%	
Grades TK-3	\$	4,252	\$	4,467	\$	4,578	\$	4,720	
Grades 4-6	\$	3,909	\$	4,107	\$	4,209	\$	4,340	
Grades 7-8	\$	4,025	\$	4,229	\$	4,334	\$	4,469	
Grades 9-12	\$	4,786	\$	5,029	\$	5,153	\$	5,313	
Actual - 1.00 ADA, Local UPP >55% as follows:									
		0.0000%		0.0000%		0.0000%		0.0000%	
Grades TK-3	\$	-	\$	-	\$	-	\$	-	
Grades 4-6	\$	-	\$	-	\$	-	\$	-	
Grades 7-8	\$	-	\$	-	\$	-	\$	-	
Grades 9-12	\$	-	\$	-	\$	-	\$	-	

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

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	88,524,799.00	4,718,799.00	93,243,598.00	92,759,565.00	4,718,247.00	97,477,812.00	4.5%
2) Federal Revenue		8100-8299	178,000.00	15,232,429.96	15,410,429.96	150,000.00	3,813,905.00	3,963,905.00	-74.3%
3) Other State Revenue		8300-8599	1,777,343.00	14,770,846.72	16,548,189.72	1,750,143.00	7,366,646.00	9,116,789.00	-44.9%
4) Other Local Revenue		8600-8799	5,396,211.00	4,044,523.13	9,440,734.13	4,872,012.00	2,709,850.55	7,581,862.55	-19.7%
5) TOTAL, REVENUES			95,876,353.00	38,766,598.81	134,642,951.81	99,531,720.00	18,608,648.55	118,140,368.55	-12.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	39,026,633.00	11,479,610.00	50,506,243.00	39,875,802.00	10,031,396.00	49,907,198.00	-1.2%
2) Classified Salaries		2000-2999	9,041,432.00	8,722,225.36	17,763,657.36	11,387,530.00	5,577,225.00	16,964,755.00	-4.5%
3) Employee Benefits		3000-3999	19,839,646.00	12,750,055.00	32,589,701.00	21,769,677.00	11,671,116.00	33,440,793.00	2.6%
4) Books and Supplies		4000-4999	1,419,731.36	4,701,747.49	6,121,478.85	1,898,201.00	2,768,393.00	4,666,594.00	-23.8%
5) Services and Other Operating Expenditures		5000-5999	5,420,948.75	9,116,311.00	14,537,259.75	6,656,781.00	7,704,241.00	14,361,022.00	-1.2%
6) Capital Outlay		6000-6999	75,000.00	962,000.00	1,037,000.00	20,000.00	212,000.00	232,000.00	-77.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	79,619.00 5,672,178.00	5,672,178.00	5,751,797.00	94,151.00 5,480,021.00	5,480,021.00	5,574,172.00	-3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,813,353.00)	1,709,890.00	(103,463.00)	(1,923,737.00)	1,740,756.00	(182,981.00)	76.9%
9) TOTAL, EXPENDITURES			73,089,657.11	55,114,016.85	128,203,673.96	79,778,405.00	45,185,148.00	124,963,553.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			22,786,695.89	(16,347,418.04)	6,439,277.85	19,753,315.00	(26,576,499.45)	(6,823,184.45)	-206.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	1,765,499.00	0.00	1,765,499.00	New
b) Transfers Out		7600-7629	175,712.00	0.00	175,712.00	19,441.00	0.00	19,441.00	-88.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,622,504.00)	22,622,504.00	0.00	(22,741,257.00)	22,741,257.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,798,216.00)	22,622,504.00	(175,712.00)	(20,995,199.00)	22,741,257.00	1,746,058.00	-1093.7%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,520.11)	6,275,085.96	6,263,565.85	(1,241,884.00)	(3,835,242.45)	(5,077,126.45)	-181.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,610,753.93	6,508,815.01	12,119,568.94	5,599,233.82	12,783,900.97	18,383,134.79	51.7%
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)			5,610,753.93	6,508,815.01	12,119,568.94	5,599,233.82	12,783,900.97	18,383,134.79	51.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,610,753.93	6,508,815.01	12,119,568.94	5,599,233.82	12,783,900.97	18,383,134.79	51.7%
2) Ending Balance, June 30 (E + F1e)			5,599,233.82	12,783,900.97	18,383,134.79	4,357,349.82	8,948,658.52	13,306,008.34	-27.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	15,430.82	0.00	15,430.82	15,430.82	0.00	15,430.82	0.0%
Prepaid Items		9713	395,801.00	0.00	395,801.00	205,768.00	0.00	205,768.00	-48.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,783,900.97	12,783,900.97	0.00	8,948,658.52	8,948,658.52	-30.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	514,100.00	0.00	514,100.00	366,661.00	0.00	366,661.00	-28.7%
Early Retirement Program	0000	9780				366,661.00		366,661.00	
Early Retirement Program	0000	9780	514,100.00		514,100.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,851,383.00	0.00	3,851,383.00	3,749,490.00	0.00	3,749,490.00	-2.6%
Unassigned/Unappropriated Amount		9790	802,519.00	0.00	802,519.00	0.00	0.00	0.00	-100.0%

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

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	42,004,315.00	0.00	42,004,315.00	46,240,315.00	0.00	46,240,315.00	10.1%
Education Protection Account State Aid - Current Year		8012	18,020,460.00	0.00	18,020,460.00	18,019,226.00	0.00	18,019,226.00	0.0%
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	124,000.00	0.00	124,000.00	124,000.00	0.00	124,000.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	25,421,024.00	0.00	25,421,024.00	25,421,024.00	0.00	25,421,024.00	0.0%
Unsecured Roll Taxes		8042	2,165,000.00	0.00	2,165,000.00	2,165,000.00	0.00	2,165,000.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	4,111,000.00	0.00	4,111,000.00	4,111,000.00	0.00	4,111,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(7,906,000.00)	0.00	(7,906,000.00)	(7,906,000.00)	0.00	(7,906,000.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,585,000.00	0.00	4,585,000.00	4,585,000.00	0.00	4,585,000.00	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			88,524,799.00	0.00	88,524,799.00	92,759,565.00	0.00	92,759,565.00	4.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	4,718,799.00	4,718,799.00	0.00	4,718,247.00	4,718,247.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			88,524,799.00	4,718,799.00	93,243,598.00	92,759,565.00	4,718,247.00	97,477,812.00	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	1,813,580.00	1,813,580.00	0.00	1,813,948.00	1,813,948.00	0.0%
Special Education Discretionary Grants		8182	0.00	185,491.00	185,491.00	0.00	184,002.00	184,002.00	-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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,639,150.18	1,639,150.18		1,185,891.00	1,185,891.00	-27.7%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		319,795.47	319,795.47		236,198.00	236,198.00	-26.1%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		697,068.92	697,068.92		258,867.00	258,867.00	-62.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		184,413.97	184,413.97		99,999.00	99,999.00	-45.8%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	178,000.00	10,392,930.42	10,570,930.42	150,000.00	35,000.00	185,000.00	-98.2%
TOTAL, FEDERAL REVENUE			178,000.00	15,232,429.96	15,410,429.96	150,000.00	3,813,905.00	3,963,905.00	-74.3%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	302,982.00	0.00	302,982.00	295,943.00	0.00	295,943.00	-2.3%
Lottery - Unrestricted and Instructional Materials		8560	1,430,361.00	439,520.00	1,869,881.00	1,414,200.00	461,972.00	1,876,172.00	0.3%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		870,040.00	870,040.00		870,040.00	870,040.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	44,000.00	13,461,286.72	13,505,286.72	40,000.00	6,034,634.00	6,074,634.00	-55.0%
TOTAL, OTHER STATE REVENUE			1,777,343.00	14,770,846.72	16,548,189.72	1,750,143.00	7,366,646.00	9,116,789.00	-44.9%

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)	
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	1,776,575.00	0.00	1,776,575.00	1,776,575.00	0.00	1,776,575.00	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	1,469,680.00	1,469,680.00	0.00	1,298,303.00	1,298,303.00	-11.7%
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	2,000.00	0.00	2,000.00	New
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	3,253,727.00	0.00	3,253,727.00	2,728,361.00	0.00	2,728,361.00	-16.1%
Interest		8660	150,000.00	6,000.00	156,000.00	150,000.00	6,000.00	156,000.00	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 (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	215,909.00	1,404,108.13	1,620,017.13	215,076.00	234,207.55	449,283.55	-72.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		1,164,735.00	1,164,735.00		1,171,340.00	1,171,340.00	0.6%
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			5,396,211.00	4,044,523.13	9,440,734.13	4,872,012.00	2,709,850.55	7,581,862.55	-19.7%
TOTAL, REVENUES			95,876,353.00	38,766,598.81	134,642,951.81	99,531,720.00	18,608,648.55	118,140,368.55	-12.3%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	33,329,976.00	9,515,796.00	42,845,772.00	34,080,177.00	8,404,167.00	42,484,344.00	-0.8%
Certificated Pupil Support Salaries		1200	1,370,879.00	1,247,940.00	2,618,819.00	1,484,921.00	1,084,107.00	2,569,028.00	-1.9%
Certificated Supervisors' and Administrators' Salaries		1300	4,220,832.00	636,723.00	4,857,555.00	4,217,159.00	457,602.00	4,674,761.00	-3.8%
Other Certificated Salaries		1900	104,946.00	79,151.00	184,097.00	93,545.00	85,520.00	179,065.00	-2.7%
TOTAL, CERTIFICATED SALARIES			39,026,633.00	11,479,610.00	50,506,243.00	39,875,802.00	10,031,396.00	49,907,198.00	-1.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	391,583.00	3,589,504.00	3,981,087.00	391,182.00	3,586,183.00	3,977,365.00	-0.1%
Classified Support Salaries		2200	3,270,129.00	3,177,074.00	6,447,203.00	5,361,172.00	617,426.00	5,978,598.00	-7.3%
Classified Supervisors' and Administrators' Salaries		2300	1,071,054.00	240,166.00	1,311,220.00	1,080,148.00	191,794.00	1,271,942.00	-3.0%
Clerical, Technical and Office Salaries		2400	3,440,280.00	501,771.00	3,942,051.00	3,516,610.00	193,362.00	3,709,972.00	-5.9%
Other Classified Salaries		2900	868,386.00	1,213,710.36	2,082,096.36	1,038,418.00	988,460.00	2,026,878.00	-2.7%
TOTAL, CLASSIFIED SALARIES			9,041,432.00	8,722,225.36	17,763,657.36	11,387,530.00	5,577,225.00	16,964,755.00	-4.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,185,078.00	6,940,595.00	13,125,673.00	6,589,004.00	6,910,469.00	13,499,473.00	2.8%
PERS		3201-3202	1,814,071.00	1,834,503.00	3,648,574.00	2,458,365.00	1,218,827.00	3,677,192.00	0.8%
OASDI/Medicare/Alternative		3301-3302	1,272,700.00	857,173.00	2,129,873.00	1,442,402.00	583,240.00	2,025,642.00	-4.9%
Health and Welfare Benefits		3401-3402	8,142,844.00	2,550,904.00	10,693,748.00	8,336,573.00	2,363,108.00	10,699,681.00	0.1%
Unemployment Insurance		3501-3502	23,958.00	10,188.00	34,146.00	624,891.00	192,381.00	817,272.00	2293.5%
Workers' Compensation		3601-3602	908,425.00	386,249.00	1,294,674.00	963,864.00	296,693.00	1,260,557.00	-2.6%
OPEB, Allocated		3701-3702	619,768.00	0.00	619,768.00	521,030.00	0.00	521,030.00	-15.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	872,802.00	170,443.00	1,043,245.00	833,548.00	106,398.00	939,946.00	-9.9%
TOTAL, EMPLOYEE BENEFITS			19,839,846.00	12,750,055.00	32,589,901.00	21,769,677.00	11,671,116.00	33,440,793.00	2.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	214,606.00	214,606.00	0.00	215,108.00	215,108.00	0.2%
Books and Other Reference Materials		4200	1,500.00	90,700.00	92,200.00	1,000.00	160,000.00	161,000.00	74.6%
Materials and Supplies		4300	1,368,285.67	4,257,577.49	5,625,863.16	1,865,701.00	1,132,972.00	2,998,673.00	-46.7%
Noncapitalized Equipment		4400	49,945.69	138,864.00	188,809.69	31,500.00	1,260,313.00	1,291,813.00	584.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,419,731.36	4,701,747.49	6,121,478.85	1,898,201.00	2,768,393.00	4,666,594.00	-23.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,450,171.50	3,450,171.50	0.00	3,226,522.00	3,226,522.00	-6.5%
Travel and Conferences		5200	264,419.00	101,595.00	366,014.00	233,040.00	147,760.00	380,800.00	4.0%
Dues and Memberships		5300	27,699.00	3,500.00	31,199.00	27,375.00	0.00	27,375.00	-12.3%
Insurance		5400 - 5450	615,022.00	0.00	615,022.00	824,027.00	0.00	824,027.00	34.0%
Operations and Housekeeping Services		5500	1,644,748.00	0.00	1,644,748.00	2,151,184.00	0.00	2,151,184.00	30.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	557,032.00	1,083,663.00	1,640,695.00	515,441.00	1,178,600.00	1,694,041.00	3.3%
Transfers of Direct Costs		5710	(30,460.00)	30,460.00	0.00	(28,550.00)	28,550.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(271,945.00)	0.00	(271,945.00)	(291,452.00)	0.00	(291,452.00)	7.2%
Professional/Consulting Services and Operating Expenditures		5800	2,481,814.75	4,434,955.50	6,916,770.25	2,931,837.00	3,116,383.00	6,048,220.00	-12.6%
Communications		5900	132,619.00	11,966.00	144,585.00	293,879.00	6,426.00	300,305.00	107.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,420,948.75	9,116,311.00	14,537,259.75	6,656,781.00	7,704,241.00	14,361,022.00	-1.2%

			2020-21 Estimated Actuals			2021-22 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	75,000.00	950,000.00	1,025,000.00	20,000.00	200,000.00	220,000.00	-78.5%
Equipment Replacement		6500	0.00	11,000.00	11,000.00	0.00	11,000.00	11,000.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,000.00	962,000.00	1,037,000.00	20,000.00	212,000.00	232,000.00	-77.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	54,042.00	54,042.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	31,500.00	5,618,136.00	5,649,636.00	50,000.00	5,480,021.00	5,530,021.00	-2.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	4,394.00	0.00	4,394.00	4,172.00	0.00	4,172.00	-5.1%
Other Debt Service - Principal		7439	43,725.00	0.00	43,725.00	39,979.00	0.00	39,979.00	-8.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			79,619.00	5,672,178.00	5,751,797.00	94,151.00	5,480,021.00	5,574,172.00	-3.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,709,890.00)	1,709,890.00	0.00	(1,740,756.00)	1,740,756.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(103,463.00)	0.00	(103,463.00)	(182,981.00)	0.00	(182,981.00)	76.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,813,353.00)	1,709,890.00	(103,463.00)	(1,923,737.00)	1,740,756.00	(182,981.00)	76.9%
TOTAL, EXPENDITURES			73,089,657.11	55,114,016.85	128,203,673.96	79,778,405.00	45,185,148.00	124,963,553.00	-2.5%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	1,765,499.00	0.00	1,765,499.00	New
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	1,765,499.00	0.00	1,765,499.00	New
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	175,712.00	0.00	175,712.00	19,441.00	0.00	19,441.00	-88.9%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			175,712.00	0.00	175,712.00	19,441.00	0.00	19,441.00	-88.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(22,622,504.00)	22,622,504.00	0.00	(22,741,257.00)	22,741,257.00	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			(22,622,504.00)	22,622,504.00	0.00	(22,741,257.00)	22,741,257.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(22,798,216.00)	22,622,504.00	(175,712.00)	(20,995,199.00)	22,741,257.00	1,746,058.00	-1093.7%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	88,524,799.00	4,718,799.00	93,243,598.00	92,759,565.00	4,718,247.00	97,477,812.00	4.5%
2) Federal Revenue		8100-8299	178,000.00	15,232,429.96	15,410,429.96	150,000.00	3,813,905.00	3,963,905.00	-74.3%
3) Other State Revenue		8300-8599	1,777,343.00	14,770,846.72	16,548,189.72	1,750,143.00	7,366,646.00	9,116,789.00	-44.9%
4) Other Local Revenue		8600-8799	5,396,211.00	4,044,523.13	9,440,734.13	4,872,012.00	2,709,850.55	7,581,862.55	-19.7%
5) TOTAL, REVENUES			95,876,353.00	38,766,598.81	134,642,951.81	99,531,720.00	18,608,648.55	118,140,368.55	-12.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	49,334,167.70	31,466,944.63	80,801,112.33	51,363,855.00	28,687,422.00	80,051,277.00	-0.9%
2) Instruction - Related Services	2000-2999		8,062,415.00	3,490,067.90	11,552,482.90	8,202,723.00	2,747,440.00	10,950,163.00	-5.2%
3) Pupil Services	3000-3999		5,337,908.36	5,030,946.94	10,368,855.30	7,087,823.00	3,022,624.00	10,110,447.00	-2.5%
4) Ancillary Services	4000-4999		132,518.00	6,396.00	138,914.00	130,355.00	6,396.00	136,751.00	-1.6%
5) Community Services	5000-5999		2,602.00	163,365.79	165,967.79	0.00	6.00	6.00	-100.0%
6) Enterprise	6000-6999		50,000.00	624,752.00	674,752.00	0.00	61,902.00	61,902.00	-90.8%
7) General Administration	7000-7999		5,845,037.05	2,287,835.90	8,132,872.95	6,770,474.00	1,819,595.00	8,590,069.00	5.6%
8) Plant Services	8000-8999		4,245,390.00	6,371,529.69	10,616,919.69	6,129,024.00	3,359,742.00	9,488,766.00	-10.6%
9) Other Outgo	9000-9999		79,619.00	5,672,178.00	5,751,797.00	94,151.00	5,480,021.00	5,574,172.00	-3.1%
10) TOTAL, EXPENDITURES			73,089,657.11	55,114,016.85	128,203,673.96	79,778,405.00	45,185,148.00	124,963,553.00	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			22,786,695.89	(16,347,418.04)	6,439,277.85	19,753,315.00	(26,576,499.45)	(6,823,184.45)	-206.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	1,765,499.00	0.00	1,765,499.00	New
a) Transfers In									
b) Transfers Out		7600-7629	175,712.00	0.00	175,712.00	19,441.00	0.00	19,441.00	-88.9%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,622,504.00)	22,622,504.00	0.00	(22,741,257.00)	22,741,257.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(22,798,216.00)	22,622,504.00	(175,712.00)	(20,995,199.00)	22,741,257.00	1,746,058.00	-1093.7%

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)			(11,520.11)	6,275,085.96	6,263,565.85	(1,241,884.00)	(3,835,242.45)	(5,077,126.45)	-181.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	5,610,753.93	6,508,815.01	12,119,568.94	5,599,233.82	12,783,900.97	18,383,134.79	51.7%
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)			5,610,753.93	6,508,815.01	12,119,568.94	5,599,233.82	12,783,900.97	18,383,134.79	51.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,610,753.93	6,508,815.01	12,119,568.94	5,599,233.82	12,783,900.97	18,383,134.79	51.7%
2) Ending Balance, June 30 (E + F1e)			5,599,233.82	12,783,900.97	18,383,134.79	4,357,349.82	8,948,658.52	13,306,008.34	-27.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	15,430.82	0.00	15,430.82	15,430.82	0.00	15,430.82	0.0%
Prepaid Items		9713	395,801.00	0.00	395,801.00	205,768.00	0.00	205,768.00	-48.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,783,900.97	12,783,900.97	0.00	8,948,658.52	8,948,658.52	-30.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	514,100.00	0.00	514,100.00	366,661.00	0.00	366,661.00	-28.7%
Early Retirement Program	0000	9780				366,661.00		366,661.00	
Early Retirement Program	0000	9780	514,100.00		514,100.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	3,851,383.00	0.00	3,851,383.00	3,749,490.00	0.00	3,749,490.00	-2.6%
Unassigned/Unappropriated Amount		9790	802,519.00	0.00	802,519.00	0.00	0.00	0.00	-100.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
3212	Elementary and Secondary School Relief II (ESSER II) Fund	4,067,477.00	1,533,168.00
6546	Mental Health-Related Services	380,385.00	379,863.00
7425	Expanded Learning Opportunities (ELO) Grant	2,371,699.00	380,571.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	609,544.00	328,451.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	1,781,035.95	2,325,455.95
9010	Other Restricted Local	3,573,760.02	4,001,149.57
Total, Restricted Balance		12,783,900.97	8,948,658.52

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	2,091,808.00	3,527,398.00	68.6%
3) Other State Revenue		8300-8599	105,723.00	210,543.00	99.1%
4) Other Local Revenue		8600-8799	29,877.00	3,000.00	-90.0%
5) TOTAL, REVENUES			2,227,408.00	3,740,941.00	68.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	755,078.00	1,408,405.00	86.5%
3) Employee Benefits		3000-3999	231,094.00	478,362.00	107.0%
4) Books and Supplies		4000-4999	26,500.00	55,000.00	107.5%
5) Services and Other Operating Expenditures		5000-5999	1,056,598.00	1,396,513.00	32.2%
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	103,463.00	182,981.00	76.9%
9) TOTAL, EXPENDITURES			2,172,733.00	3,521,261.00	62.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			54,675.00	219,680.00	301.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	175,712.00	19,441.00	-88.9%
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			175,712.00	19,441.00	-88.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			230,387.00	239,121.00	3.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	230,387.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	230,387.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	230,387.00	New
2) Ending Balance, June 30 (E + F1e)			230,387.00	469,508.00	103.8%
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	230,387.00	469,508.00	103.8%
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			
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					
Child Nutrition Programs		8220	2,091,808.00	3,527,398.00	68.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,091,808.00	3,527,398.00	68.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	105,723.00	210,543.00	99.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			105,723.00	210,543.00	99.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	26,877.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,877.00	3,000.00	-90.0%
TOTAL, REVENUES			2,227,408.00	3,740,941.00	68.0%

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	618,665.00	1,232,598.00	99.2%
Classified Supervisors' and Administrators' Salaries		2300	97,019.00	97,019.00	0.0%
Clerical, Technical and Office Salaries		2400	39,394.00	78,788.00	100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			755,078.00	1,408,405.00	86.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	123,867.00	238,808.00	92.8%
OASDI/Medicare/Alternative		3301-3302	57,755.00	101,854.00	76.4%
Health and Welfare Benefits		3401-3402	32,759.00	84,709.00	158.6%
Unemployment Insurance		3501-3502	374.00	16,379.00	4279.4%
Workers' Compensation		3601-3602	14,322.00	25,260.00	76.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,017.00	11,352.00	462.8%
TOTAL, EMPLOYEE BENEFITS			231,094.00	478,362.00	107.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,500.00	5,000.00	-9.1%
Noncapitalized Equipment		4400	21,000.00	50,000.00	138.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,500.00	55,000.00	107.5%

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	3,400.00	3,400.00	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	64,500.00	51,500.00	-20.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	17,000.00	17,200.00	1.2%
Professional/Consulting Services and Operating Expenditures		5800	970,978.00	1,323,693.00	36.3%
Communications		5900	720.00	720.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,056,598.00	1,396,513.00	32.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	103,463.00	182,981.00	76.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			103,463.00	182,981.00	76.9%
TOTAL, EXPENDITURES			2,172,733.00	3,521,261.00	62.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	175,712.00	19,441.00	-88.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			175,712.00	19,441.00	-88.9%
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)			175,712.00	19,441.00	-88.9%

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	2,091,808.00	3,527,398.00	68.6%
3) Other State Revenue		8300-8599	105,723.00	210,543.00	99.1%
4) Other Local Revenue		8600-8799	29,877.00	3,000.00	-90.0%
5) TOTAL, REVENUES			2,227,408.00	3,740,941.00	68.0%
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		2,069,270.00	3,338,280.00	61.3%
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		103,463.00	182,981.00	76.9%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,172,733.00	3,521,261.00	62.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			54,675.00	219,680.00	301.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	175,712.00	19,441.00	-88.9%
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			175,712.00	19,441.00	-88.9%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			230,387.00	239,121.00	3.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	230,387.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	230,387.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	230,387.00	New
2) Ending Balance, June 30 (E + F1e)			230,387.00	469,508.00	103.8%
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	230,387.00	469,508.00	103.8%
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	0.00	800.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	230,387.00	468,708.00
Total, Restricted Balance		230,387.00	469,508.00

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	70,000.00	100,000.00	42.9%
5) TOTAL, REVENUES			70,000.00	100,000.00	42.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,236.00	18,236.00	0.0%
3) Employee Benefits		3000-3999	8,242.00	8,882.00	7.8%
4) Books and Supplies		4000-4999	350,000.00	500,000.00	42.9%
5) Services and Other Operating Expenditures		5000-5999	806,528.00	0.00	-100.0%
6) Capital Outlay		6000-6999	10,601,598.00	500,000.00	-95.3%
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			11,784,604.00	1,027,118.00	-91.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,714,604.00)	(927,118.00)	-92.1%
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)			(11,714,604.00)	(927,118.00)	-92.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,572,556.92	28,857,952.92	-28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,572,556.92	28,857,952.92	-28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,572,556.92	28,857,952.92	-28.9%
2) Ending Balance, June 30 (E + F1e)			28,857,952.92	27,930,834.92	-3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,486,217.02	27,459,099.02	-3.6%
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	371,735.90	471,735.90	26.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	70,000.00	100,000.00	42.9%
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			70,000.00	100,000.00	42.9%
TOTAL, REVENUES			70,000.00	100,000.00	42.9%

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	18,236.00	18,236.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			18,236.00	18,236.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,775.00	4,178.00	10.7%
OASDI/Medicare/Alternative		3301-3302	1,395.00	1,395.00	0.0%
Health and Welfare Benefits		3401-3402	2,717.00	2,739.00	0.8%
Unemployment Insurance		3501-3502	9.00	224.00	2388.9%
Workers' Compensation		3601-3602	346.00	346.00	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			8,242.00	8,882.00	7.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	250,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	100,000.00	500,000.00	400.0%
TOTAL, BOOKS AND SUPPLIES			350,000.00	500,000.00	42.9%
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	806,528.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			806,528.00	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	10,601,598.00	500,000.00	-95.3%
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			10,601,598.00	500,000.00	-95.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,784,604.00	1,027,118.00	-91.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	70,000.00	100,000.00	42.9%
5) TOTAL, REVENUES			70,000.00	100,000.00	42.9%
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		11,784,604.00	1,027,118.00	-91.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,784,604.00	1,027,118.00	-91.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(11,714,604.00)	(927,118.00)	-92.1%
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)			(11,714,604.00)	(927,118.00)	-92.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,572,556.92	28,857,952.92	-28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,572,556.92	28,857,952.92	-28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,572,556.92	28,857,952.92	-28.9%
2) Ending Balance, June 30 (E + F1e)			28,857,952.92	27,930,834.92	-3.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	28,486,217.02	27,459,099.02	-3.6%
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	371,735.90	471,735.90	26.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	28,486,217.02	27,459,099.02
Total, Restricted Balance		28,486,217.02	27,459,099.02

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	44,000.00	29,000.00	-34.1%
5) TOTAL, REVENUES			44,000.00	29,000.00	-34.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	308,200.00	12,750.00	-95.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			308,200.00	12,750.00	-95.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(264,200.00)	16,250.00	-106.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(264,200.00)	16,250.00	-106.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	533,599.91	269,399.91	-49.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			533,599.91	269,399.91	-49.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			533,599.91	269,399.91	-49.5%
2) Ending Balance, June 30 (E + F1e)			269,399.91	285,649.91	6.0%
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	71,348.53	100,348.53	40.6%
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	198,051.38	185,301.38	-6.4%
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	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
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	4,000.00	4,000.00	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	40,000.00	25,000.00	-37.5%
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			44,000.00	29,000.00	-34.1%
TOTAL, REVENUES			44,000.00	29,000.00	-34.1%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,200.00	750.00	-37.5%
Professional/Consulting Services and Operating Expenditures		5800	307,000.00	12,000.00	-96.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			308,200.00	12,750.00	-95.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	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			308,200.00	12,750.00	-95.9%

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	44,000.00	29,000.00	-34.1%
5) TOTAL, REVENUES			44,000.00	29,000.00	-34.1%
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		13,200.00	12,750.00	-3.4%
8) Plant Services	8000-8999		295,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			308,200.00	12,750.00	-95.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(264,200.00)	16,250.00	-106.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(264,200.00)	16,250.00	-106.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	533,599.91	269,399.91	-49.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			533,599.91	269,399.91	-49.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			533,599.91	269,399.91	-49.5%
2) Ending Balance, June 30 (E + F1e)			269,399.91	285,649.91	6.0%
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	71,348.53	100,348.53	40.6%
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	198,051.38	185,301.38	-6.4%
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	71,348.53	100,348.53
Total, Restricted Balance		71,348.53	100,348.53

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	550,000.00	300,000.00	-45.5%
5) TOTAL, REVENUES			550,000.00	300,000.00	-45.5%
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)			550,000.00	300,000.00	-45.5%
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	1,765,499.00	New
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	(1,765,499.00)	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			550,000.00	(1,465,499.00)	-366.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,606,386.73	16,156,386.73	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,606,386.73	16,156,386.73	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,606,386.73	16,156,386.73	3.5%
2) Ending Balance, June 30 (E + F1e)			16,156,386.73	14,690,887.73	-9.1%
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	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	16,156,386.73	14,690,887.73	-9.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	400,000.00	150,000.00	-62.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			550,000.00	300,000.00	-45.5%
TOTAL, REVENUES			550,000.00	300,000.00	-45.5%

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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	1,765,499.00	New
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	1,765,499.00	New

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	(1,765,499.00)	New

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	550,000.00	300,000.00	-45.5%
5) TOTAL, REVENUES			550,000.00	300,000.00	-45.5%
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		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			550,000.00	300,000.00	-45.5%
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	1,765,499.00	New
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	(1,765,499.00)	New

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			550,000.00	(1,465,499.00)	-366.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,606,386.73	16,156,386.73	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,606,386.73	16,156,386.73	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,606,386.73	16,156,386.73	3.5%
2) Ending Balance, June 30 (E + F1e)			16,156,386.73	14,690,887.73	-9.1%
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	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	16,156,386.73	14,690,887.73	-9.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	121,708.11	122,444.00	0.6%
3) Other State Revenue		8300-8599	83,031.65	76,003.00	-8.5%
4) Other Local Revenue		8600-8799	14,064,732.23	14,927,624.00	6.1%
5) TOTAL, REVENUES			14,269,471.99	15,126,071.00	6.0%
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	15,278,209.62	15,335,506.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,278,209.62	15,335,506.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,008,737.63)	(209,435.00)	-79.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,008,737.63)	(209,435.00)	-79.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,559,005.45	12,550,267.82	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,559,005.45	12,550,267.82	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,559,005.45	12,550,267.82	-7.4%
2) Ending Balance, June 30 (E + F1e)			12,550,267.82	12,340,832.82	-1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,087.49	2,087.49	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	12,548,180.33	12,338,745.33	-1.7%
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	121,708.11	122,444.00	0.6%
TOTAL, FEDERAL REVENUE			121,708.11	122,444.00	0.6%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	83,031.65	76,003.00	-8.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			83,031.65	76,003.00	-8.5%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	13,370,229.23	14,090,036.00	5.4%
Unsecured Roll		8612	640,503.00	750,043.00	17.1%
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	54,000.00	87,545.00	62.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,064,732.23	14,927,624.00	6.1%
TOTAL, REVENUES			14,269,471.99	15,126,071.00	6.0%

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	8,354,876.40	9,340,700.00	11.8%
Bond Interest and Other Service Charges		7434	6,801,625.11	5,872,362.00	-13.7%
Debt Service - Interest		7438	121,708.11	122,444.00	0.6%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			15,278,209.62	15,335,506.00	0.4%
TOTAL, EXPENDITURES			15,278,209.62	15,335,506.00	0.4%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	121,708.11	122,444.00	0.6%
3) Other State Revenue		8300-8599	83,031.65	76,003.00	-8.5%
4) Other Local Revenue		8600-8799	14,064,732.23	14,927,624.00	6.1%
5) TOTAL, REVENUES			14,269,471.99	15,126,071.00	6.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,278,209.62	15,335,506.00	0.4%
10) TOTAL, EXPENDITURES			15,278,209.62	15,335,506.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,008,737.63)	(209,435.00)	-79.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,008,737.63)	(209,435.00)	-79.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,559,005.45	12,550,267.82	-7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,559,005.45	12,550,267.82	-7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,559,005.45	12,550,267.82	-7.4%
2) Ending Balance, June 30 (E + F1e)			12,550,267.82	12,340,832.82	-1.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,087.49	2,087.49	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	12,548,180.33	12,338,745.33	-1.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	2,087.49	2,087.49
Total, Restricted Balance		2,087.49	2,087.49

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	915,752.00	3,359,600.00	266.9%
5) TOTAL, REVENUES			915,752.00	3,359,600.00	266.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,169,731.00	1,593,343.00	36.2%
3) Employee Benefits		3000-3999	564,060.00	823,348.00	46.0%
4) Books and Supplies		4000-4999	64,500.00	83,500.00	29.5%
5) Services and Other Operating Expenses		5000-5999	399,870.00	419,627.00	4.9%
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			2,198,161.00	2,919,818.00	32.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,282,409.00)	439,782.00	-134.3%
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 NET POSITION (C + D4)			(1,282,409.00)	439,782.00	-134.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,627,856.43	345,447.43	-78.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,627,856.43	345,447.43	-78.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,627,856.43	345,447.43	-78.8%
2) Ending Net Position, June 30 (E + F1e)			345,447.43	785,229.43	127.3%
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	345,447.43	785,229.43	127.3%

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) 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			0.00		
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)			0.00		

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					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	900,752.00	3,344,600.00	271.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			915,752.00	3,359,600.00	266.9%
TOTAL, REVENUES			915,752.00	3,359,600.00	266.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	29,750.00	55,789.00	87.5%
Classified Supervisors' and Administrators' Salaries		2300	413,348.00	432,854.00	4.7%
Clerical, Technical and Office Salaries		2400	27,964.00	27,964.00	0.0%
Other Classified Salaries		2900	698,669.00	1,076,736.00	54.1%
TOTAL, CLASSIFIED SALARIES			1,169,731.00	1,593,343.00	36.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	12,900.00	13,482.00	4.5%
PERS		3201-3202	214,363.00	325,626.00	51.9%
OASDI/Medicare/Alternative		3301-3302	84,086.00	116,176.00	38.2%
Health and Welfare Benefits		3401-3402	210,152.00	290,092.00	38.0%
Unemployment Insurance		3501-3502	580.00	19,524.00	3266.2%
Workers' Compensation		3601-3602	22,079.00	30,114.00	36.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,900.00	28,334.00	42.4%
TOTAL, EMPLOYEE BENEFITS			564,060.00	823,348.00	46.0%
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	35,000.00	41,000.00	17.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	29,500.00	42,500.00	44.1%
TOTAL, BOOKS AND SUPPLIES			64,500.00	83,500.00	29.5%

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	17,220.00	17,220.00	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	59,525.00	59,525.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	253,745.00	273,502.00	7.8%
Professional/Consulting Services and Operating Expenditures		5800	66,500.00	66,500.00	0.0%
Communications		5900	2,880.00	2,880.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			399,870.00	419,627.00	4.9%
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			2,198,161.00	2,919,818.00	32.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	915,752.00	3,359,600.00	266.9%
5) TOTAL, REVENUES			915,752.00	3,359,600.00	266.9%
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		2,198,161.00	2,919,818.00	32.8%
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			2,198,161.00	2,919,818.00	32.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,282,409.00)	439,782.00	-134.3%
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 NET POSITION (C + D4)			(1,282,409.00)	439,782.00	-134.3%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,627,856.43	345,447.43	-78.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,627,856.43	345,447.43	-78.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,627,856.43	345,447.43	-78.8%
2) Ending Net Position, June 30 (E + F1e)			345,447.43	785,229.43	127.3%
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	345,447.43	785,229.43	127.3%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,116,192.00	2,099,326.00	-0.8%
5) TOTAL, REVENUES			2,116,192.00	2,099,326.00	-0.8%
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	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,580,574.00	1,475,647.00	-6.6%
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			1,580,574.00	1,475,647.00	-6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			535,618.00	623,679.00	16.4%
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)			535,618.00	623,679.00	16.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,493,147.81	3,028,765.81	21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,493,147.81	3,028,765.81	21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,493,147.81	3,028,765.81	21.5%
2) Ending Net Position, June 30 (E + F1e)			3,028,765.81	3,652,444.81	20.6%
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	3,028,765.81	3,652,444.81	20.6%

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) 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			0.00		
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)			0.00		

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	25,000.00	20,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,091,192.00	2,079,326.00	-0.6%
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			2,116,192.00	2,099,326.00	-0.8%
TOTAL, REVENUES			2,116,192.00	2,099,326.00	-0.8%

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	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	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	1,580,574.00	1,475,647.00	-6.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,580,574.00	1,475,647.00	-6.6%
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			1,580,574.00	1,475,647.00	-6.6%

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	2,116,192.00	2,099,326.00	-0.8%
5) TOTAL, REVENUES			2,116,192.00	2,099,326.00	-0.8%
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		1,580,574.00	1,475,647.00	-6.6%
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			1,580,574.00	1,475,647.00	-6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			535,618.00	623,679.00	16.4%
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)			535,618.00	623,679.00	16.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,493,147.81	3,028,765.81	21.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,493,147.81	3,028,765.81	21.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,493,147.81	3,028,765.81	21.5%
2) Ending Net Position, June 30 (E + F1e)			3,028,765.81	3,652,444.81	20.6%
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	3,028,765.81	3,652,444.81	20.6%

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

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)	9,025.39	9,026.76	9,415.24	8,919.24	8,920.60	9,415.24
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)	9,025.39	9,026.76	9,415.24	8,919.24	8,920.60	9,415.24
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class	61.71	61.71	61.71	61.71	61.71	61.71
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	4.06	4.06	4.06	4.06	4.06	4.06
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	65.77	65.77	65.77	65.77	65.77	65.77
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,091.16	9,092.53	9,481.01	8,985.01	8,986.37	9,481.01
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	3,521,000.00		3,521,000.00			3,521,000.00
Work in Progress	3,621,916.00		3,621,916.00			3,621,916.00
Total capital assets not being depreciated	7,142,916.00	0.00	7,142,916.00	0.00	0.00	7,142,916.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings	279,541,353.00		279,541,353.00	7,211,225.00		286,752,578.00
Equipment	12,401,102.00		12,401,102.00	627,124.00		13,028,226.00
Total capital assets being depreciated	291,942,455.00	0.00	291,942,455.00	7,838,349.00	0.00	299,780,804.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(63,699,545.00)		(63,699,545.00)	(5,543,245.00)		(69,242,790.00)
Equipment	(10,915,922.00)		(10,915,922.00)	(211,078.00)		(11,127,000.00)
Total accumulated depreciation	(74,615,467.00)	0.00	(74,615,467.00)	(5,754,323.00)	0.00	(80,369,790.00)
Total capital assets being depreciated, net	217,326,988.00	0.00	217,326,988.00	2,084,026.00	0.00	219,411,014.00
Governmental activity capital assets, net	224,469,904.00	0.00	224,469,904.00	2,084,026.00	0.00	226,553,930.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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: 6578 Santa Teresa Blvd., SJ, CA 95119
Date: May 31 - June 2, 2021

Place: 6578 Santa Teresa Blvd., SJ, CA 95
Date: June 03, 2021
Time: 6:00 p.m.

Adoption Date: June 17, 2021

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

Contact person for additional information on the budget reports:

Name: Melina Nguyen

Telephone: 408-227-8300

Title: Director, Business Services

E-mail: mnguyen@oakgrovesd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)	n/a	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?		X
		• Adoption date of the LCAP or an update to the LCAP:	Jun 17, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

(☐) 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 17, 2021

For additional information on this certification, please contact:

Name: Tien Phan

Title: Executive Director

Telephone: 408-283-6232

E-mail: tphan@sccsig.org

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Est. Only)	July 1 Budget 2021-22 Budget Cashflow Worksheet - Budget Year (1)											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH	JUNE		3,888,506.00	4,682,838.00	2,161,459.00	1,535,025.00	1,858,081.00	3,965,444.00	5,949,735.00	12,297,392.00				
B. RECEIPTS														
LCFF/Revenue Limit Sources	8010-8019													
Principal Apportionment	8020-8079		3,212,977.00	3,212,977.00	5,783,359.00	5,783,359.00	5,783,359.00	5,783,359.00	5,783,359.00	5,783,359.00				
Property Taxes	8080-8099		330,102.00	230,049.00	330,863.00	2,198,475.00	4,555,589.00	4,905,839.00	7,870,547.00	0.00				
Miscellaneous Funds	8100-8299		2,452.00	2,291.00	1,278,228.00	100,781.00	8,742.00	136,847.00	162,688.00	0.00				
Federal Revenue	8300-8599		0.00	0.00	658,406.00	0.00	336,814.00	276,162.00	0.00	0.00				
Other State Revenue	8600-8799		197,092.00	160,363.00	385,223.00	26,881.00	441,330.00	208,586.00	1,614,604.00	311,562.00				
Other Local Revenue	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	224,648.00				
Interfund Transfers In	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
All Other Financing Sources			3,742,623.00	3,605,680.00	8,436,079.00	8,109,496.00	11,125,834.00	11,310,793.00	15,431,198.00	6,319,569.00				
TOTAL RECEIPTS														
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		572,215.00	4,285,795.00	4,344,049.00	4,229,509.00	4,227,677.00	4,326,038.00	4,222,439.00	4,222,050.00				
Classified Salaries	2000-2999		596,795.00	1,264,475.00	1,451,064.00	1,490,562.00	1,338,778.00	1,650,076.00	1,251,522.00	1,199,766.00				
Employee Benefits	3000-3999		1,950,368.00	2,392,461.00	2,393,725.00	2,352,791.00	2,293,680.00	2,470,597.00	2,282,605.00	2,258,056.00				
Books and Supplies	4000-4999		16,270.00	154,345.00	194,879.00	206,604.00	176,544.00	77,953.00	104,060.00	66,529.00				
Services	5000-5999		640,794.00	442,304.00	751,396.00	851,733.00	1,339,717.00	943,675.00	644,894.00	1,687,419.00				
Capital Outlay	6000-6599		0.00	816.00	0.00	1,700.00	0.00	0.00	0.00	0.00				
Other Outgo	7000-7499		864.00	0.00	40,229.00	874.00	224.00	21,806.00	224.00	30,762.00				
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
TOTAL DISBURSEMENTS			3,777,306.00	8,540,196.00	9,175,342.00	9,133,773.00	9,376,620.00	9,490,145.00	8,505,744.00	9,464,582.00				
D. BALANCE SHEET ITEMS														
Assets and Deferred Outflows														
Cash Not in Treasury	9111-9199													
Accounts Receivable	9200-9299		14,943,447.00	2,514,317.00	123,049.00	6,778,405.00	320,550.00	163,479.00	(579,848.00)	(2,875,233.00)				
Due From Other Funds	9310													
Stores	9320													
Prepaid Expenditures	9330													
Other Current Assets	9340													
Deferred Outflows of Resources	9490													
SUBTOTAL		0.00	14,943,447.00	2,514,317.00	123,049.00	6,778,405.00	320,550.00	163,479.00	(579,848.00)	(2,875,233.00)				
Liabilities and Deferred Inflows														
Accounts Payable	9500-9599													
Due To Other Funds	9610		14,114,432.00	101,180.00	10,220.00	5,431,072.00	(37,599.00)	(164.00)	(2,051.00)	(116,488.00)				
Current Loans	9640													
Unearned Revenues	9650													
Deferred Inflows of Resources	9690													
SUBTOTAL		0.00	14,114,432.00	101,180.00	10,220.00	5,431,072.00	(37,599.00)	(164.00)	(2,051.00)	(116,488.00)				
Nonoperating														
Suspense Clearing	9910		0.00											
TOTAL BALANCE SHEET ITEMS		0.00	829,015.00	2,413,137.00	112,829.00	1,347,333.00	358,149.00	163,643.00	(577,797.00)	(2,758,745.00)				
E. NET INCREASE/DECREASE (B - C + D)			794,332.00	(2,521,379.00)	(626,434.00)	323,056.00	2,107,363.00	1,984,291.00	6,347,657.00	(5,903,758.00)				
F. ENDING CASH (A + E)			4,682,838.00	2,161,459.00	1,535,025.00	1,858,081.00	3,965,444.00	5,949,735.00	12,297,392.00	6,393,634.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS														

ESTIMATES THROUGH THE MONTH OF		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		JUNE	6,393,634.00	4,742,662.00	4,404,409.00	5,513,915.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment		8010-8019	5,783,359.00	5,783,359.00	5,783,359.00	0.00	5,783,356.00		64,259,541.00	64,259,541.00
Property Taxes		8020-8079	2,710,040.00	4,695,591.00	672,929.00	0.00			28,500,024.00	28,500,024.00
Miscellaneous Funds		8080-8099	0.00	0.00	0.00	4,718,247.00			4,718,247.00	4,718,247.00
Federal Revenue		8100-8299	9,258.00	74,466.00	30,661.00	2,157,491.00			3,963,905.00	3,963,905.00
Other State Revenue		8300-8599	398,954.00	24,238.00	2,656,302.00	4,454,351.00			9,116,789.00	9,116,789.00
Other Local Revenue		8600-8799	281,285.00	270,921.00	359,183.00	3,411,746.55			7,581,862.55	7,581,862.55
Interfund Transfers In		8910-8929	0.00	0.00	0.00	1,765,499.00			1,765,499.00	1,765,499.00
All Other Financing Sources		8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS			9,182,896.00	10,848,575.00	9,502,434.00	16,507,334.55	5,783,356.00	0.00	119,905,867.55	119,905,867.55
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	4,207,811.00	4,229,668.00	4,296,998.00	6,742,949.00			49,907,198.00	49,907,198.00
Classified Salaries		2000-2999	1,202,052.00	1,184,328.00	1,246,430.00	3,088,907.00			16,964,755.00	16,964,755.00
Employee Benefits		3000-3999	2,250,318.00	2,249,118.00	2,268,199.00	8,278,875.00			33,440,793.00	33,440,793.00
Books and Supplies		4000-4999	622,179.00	118,885.00	301,576.00	2,626,770.00			4,666,594.00	4,666,594.00
Services		5000-5999	902,098.00	689,432.00	791,813.00	4,675,747.00			14,361,022.00	14,361,022.00
Capital Outlay		6000-6599	940.00	130,037.00	5,622.00	92,885.00			232,000.00	232,000.00
Other Outgo		7000-7499	29,337.00	409.00	9,200.00	5,257,262.00			5,391,191.00	5,391,191.00
Interfund Transfers Out		7600-7629	0.00	0.00	0.00	19,441.00			19,441.00	19,441.00
All Other Financing Uses		7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS			9,214,735.00	8,601,877.00	8,919,838.00	30,782,836.00	0.00	0.00	124,982,994.00	124,982,994.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury		9111-9199							0.00	
Accounts Receivable		9200-9299	(1,795,433.00)	(2,754,963.00)	524,174.00	(7,340,748.00)			10,021,196.00	
Due From Other Funds		9310							0.00	
Stores		9320							0.00	
Prepaid Expenditures		9330							0.00	
Other Current Assets		9340							0.00	
Deferred Outflows of Resources		9490				0.00			0.00	
SUBTOTAL			(1,795,433.00)	(2,754,963.00)	524,174.00	(7,340,748.00)	0.00	0.00	10,021,196.00	
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599	(176,300.00)	(170,012.00)	(2,736.00)	(11,984,714.00)			7,166,840.00	
Due To Other Funds		9610				(5,000,000.00)			(5,000,000.00)	
Current Loans		9640				.31			0.00	
Unearned Revenues		9650							0.00	
Deferred Inflows of Resources		9690							0.00	
SUBTOTAL			(176,300.00)	(170,012.00)	(2,736.00)	(16,984,714.00)	0.00	0.00	2,166,840.00	
Nonoperating										
Suspense Clearing		9910							0.00	
TOTAL BALANCE SHEET ITEMS			(1,619,133.00)	(2,584,951.00)	526,910.00	9,643,966.00	0.00	0.00	7,854,356.00	
E. NET INCREASE/DECREASE (B - C + D)			(1,650,972.00)	(338,253.00)	1,109,506.00	(4,631,535.45)	5,783,356.00	0.00	2,777,229.55	(5,077,126.45)
F. ENDING CASH (A + E)			4,742,662.00	4,404,409.00	5,513,915.00	882,379.55				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									6,665,735.55	

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	50,506,243.00	301	0.00	303	50,506,243.00	305	1,437,726.00		307	49,068,517.00	309
2000 - Classified Salaries	17,763,657.36	311	501,866.00	313	17,261,791.36	315	2,038,637.00		317	15,223,154.36	319
3000 - Employee Benefits	32,589,701.00	321	771,236.00	323	31,818,465.00	325	1,275,707.00		327	30,542,758.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,132,478.85	331	11,300.00	333	6,121,178.85	335	770,088.44		337	5,351,090.41	339
5000 - Services... & 7300 - Indirect Costs	14,433,796.75	341	175,559.79	343	14,258,236.96	345	4,112,504.75		347	10,145,732.21	349
TOTAL					119,965,915.17	365	TOTAL			110,331,251.98	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	42,671,768.00	375
2. Salaries of Instructional Aides Per EC 41011.		2100	3,981,087.00	380
3. STRS.		3101 & 3102	11,201,651.00	382
4. PERS.		3201 & 3202	955,417.00	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	1,005,169.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	8,080,282.00	385
7. Unemployment Insurance.		3501 & 3502	23,679.00	390
8. Workers' Compensation Insurance.		3601 & 3602	897,690.00	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00	
10. Other Benefits (EC 22310).		3901 & 3902	706,342.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			69,523,085.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			1,212.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.			69,521,873.00	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.			63.01%	
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.01%
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).	110,331,251.98
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	49,907,198.00	301	0.00	303	49,907,198.00	305	1,253,489.00		307	48,653,709.00	309
2000 - Classified Salaries	16,964,755.00	311	550.00	313	16,964,205.00	315	2,087,427.00		317	14,876,778.00	319
3000 - Employee Benefits	33,440,793.00	321	521,175.00	323	32,919,618.00	325	1,256,102.00		327	31,663,516.00	329
4000 - Books, Supplies Equip Replace. (6500)	4,677,594.00	331	11,000.00	333	4,666,594.00	335	625,638.00		337	4,040,956.00	339
5000 - Services. . . & 7300 - Indirect Costs	14,178,041.00	341	5,000.00	343	14,173,041.00	345	4,058,911.00		347	10,114,130.00	349
TOTAL					118,630,656.00	365	TOTAL			109,349,089.00	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	42,288,646.00	375
2. Salaries of Instructional Aides Per EC 41011.		2100	3,977,365.00	380
3. STRS.		3101 & 3102	11,158,670.00	382
4. PERS.		3201 & 3202	1,065,937.00	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	1,003,917.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	8,198,302.00	385
7. Unemployment Insurance.		3501 & 3502	576,837.00	390
8. Workers' Compensation Insurance.		3601 & 3602	889,703.00	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00	
10. Other Benefits (EC 22310).		3901 & 3902	694,990.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			69,854,367.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			1,347.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.			69,853,020.00	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.			63.88%	
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	63.88%
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).	109,349,089.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	366,606,016.00	(114,272,774.00)	252,333,242.00		7,950,700.00	244,382,542.00	10,731,698.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	48,175.00	(4,406.00)	43,769.00		43,769.00	0.00	0.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability	118,314,916.00		118,314,916.00			118,314,916.00	0.00
Total/Net OPEB Liability	26,020,152.00		26,020,152.00			26,020,152.00	0.00
Compensated Absences Payable	1,084,381.00		1,084,381.00			1,084,381.00	0.00
Governmental activities long-term liabilities	512,073,640.00	(114,277,180.00)	397,796,460.00	0.00	7,994,469.00	389,801,991.00	10,731,698.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	128,379,385.96
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	11,283,484.75
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	165,967.79
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,037,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	48,119.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	175,712.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,426,798.79
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				115,669,102.42

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		9,092.53
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,721.33
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	118,459,863.36	12,492.55
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	118,459,863.36	12,492.55
B. Required effort (Line A.2 times 90%)	106,613,877.02	11,243.30
C. Current year expenditures (Line I.E and Line II.B)	115,669,102.42	12,721.33
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,675,503.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 95,564,330.36

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.89%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,990,503.05
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,731,713.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	35,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	471,881.07
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,229,097.12
9. Carry-Forward Adjustment (Part IV, Line F)	(59,706.31)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,169,390.81

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	78,032,323.33
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,871,100.40
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,368,855.30
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	138,914.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	165,967.79
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	674,752.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	848,494.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	554,742.98
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	882.92
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,178,038.62
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,069,270.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	112,903,341.34

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 6.40%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B19) 6.35%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>7,229,097.12</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(164,602.59)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.31%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.31%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.31%) times Part III, Line B19); zero if positive	<u>(59,706.31)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(59,706.31)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>6.35%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-29,853.16) is applied to the current year calculation and the remainder (\$-29,853.15) is deferred to one or more future years:	<u>6.38%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-19,902.10) is applied to the current year calculation and the remainder (\$-39,804.21) is deferred to one or more future years:	<u>6.39%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(59,706.31)</u>

Approved indirect cost rate: 6.31%
Highest rate used in any program: 6.31%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,541,859.18	97,291.00	6.31%
01	3210	1,060,595.00	66,923.00	6.31%
01	3215	503,672.00	31,781.00	6.31%
01	3310	1,690,159.00	106,649.00	6.31%
01	3311	15,777.00	995.00	6.31%
01	3315	64,362.00	4,061.00	6.31%
01	3327	109,635.00	6,917.00	6.31%
01	4035	300,814.47	18,981.00	6.31%
01	4127	180,798.97	3,615.00	2.00%
01	4203	683,400.92	13,668.00	2.00%
01	6010	179,674.50	8,983.00	5.00%
01	6500	16,436,816.00	1,037,163.00	6.31%
01	6512	362,902.04	22,899.00	6.31%
01	6546	223,942.00	12,433.00	5.55%
01	7420	717,887.00	45,298.00	6.31%
01	7422	551,371.00	34,791.00	6.31%
01	7810	204,722.72	12,918.00	6.31%
01	8150	2,927,975.00	184,524.00	6.30%
13	5310	1,504,026.00	75,201.00	5.00%
13	5320	565,244.00	28,262.00	5.00%

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

43 69625 0000000
Form L

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		167,771.25	167,771.25
2. State Lottery Revenue	8560	1,430,361.00		439,520.00	1,869,881.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,430,361.00	0.00	607,291.25	2,037,652.25
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,123,353.00			1,123,353.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	307,008.00			307,008.00
4. Books and Supplies	4000-4999	0.00		351,015.00	351,015.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			256,276.25	256,276.25
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		1,430,361.00	0.00	607,291.25	2,037,652.25
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

The reproduction cost to print the Common Core Standard Materials for students and teachers.

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

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	92,759,565.00	2.45%	95,036,609.00	-1.79%	93,335,494.00
2. Federal Revenues	8100-8299	150,000.00	0.00%	150,000.00	0.00%	150,000.00
3. Other State Revenues	8300-8599	1,750,143.00	-0.74%	1,737,237.00	-1.20%	1,716,464.00
4. Other Local Revenues	8600-8799	4,872,012.00	3.29%	5,032,477.00	2.39%	5,152,597.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,765,499.00	28.16%	2,262,736.00	118.92%	4,953,580.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(22,741,257.00)	2.59%	(23,330,820.00)	1.27%	(23,626,591.00)
6. Total (Sum lines A1 thru A5c)		78,555,962.00	2.97%	80,888,239.00	0.98%	81,681,544.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				39,875,802.00		40,149,789.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				273,987.00		282,369.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,875,802.00	0.69%	40,149,789.00	0.70%	40,432,158.00
2. Classified Salaries						
a. Base Salaries				11,387,530.00		11,430,691.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				43,161.00		125,500.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,387,530.00	0.38%	11,430,691.00	1.10%	11,556,191.00
3. Employee Benefits	3000-3999	21,769,677.00	4.91%	22,837,706.00	0.39%	22,927,810.00
4. Books and Supplies	4000-4999	1,898,201.00	13.39%	2,152,401.00	0.20%	2,156,601.00
5. Services and Other Operating Expenditures	5000-5999	6,656,781.00	-4.00%	6,390,581.00	1.23%	6,469,381.00
6. Capital Outlay	6000-6999	20,000.00	0.00%	20,000.00	0.00%	20,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	94,151.00	0.00%	94,151.00	0.00%	94,151.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,923,737.00)	0.00%	(1,923,737.00)	0.00%	(1,923,737.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	19,441.00	0.00%	19,441.00	0.00%	19,441.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		79,797,846.00	1.72%	81,171,023.00	0.72%	81,751,996.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,241,884.00)		(282,784.00)		(70,452.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,599,233.82		4,357,349.82		4,074,565.82
2. Ending Fund Balance (Sum lines C and D1)		4,357,349.82		4,074,565.82		4,004,113.82
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	241,198.82		51,162.00		35,434.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	366,661.00		279,759.00		198,789.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,749,490.00		3,743,644.82		3,769,890.82
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,357,349.82		4,074,565.82		4,004,113.82

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,749,490.00		3,743,644.82		3,769,890.82
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		3,749,490.00		3,743,644.82		3,769,890.82
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Revenues budget for fiscal years 2021-22 through 2023-24 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2022-23 and 2023-24 include step increases in addition to the loss of net certificated FTE's due to declining enrollment. Explanation for B2d: 2022-23 and 2023-24 include step increases.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	4,718,247.00	0.00%	4,718,247.00	0.00%	4,718,247.00
2. Federal Revenues	8100-8299	3,813,905.00	0.00%	3,813,905.00	0.00%	3,813,905.00
3. Other State Revenues	8300-8599	7,366,646.00	-0.49%	7,330,533.00	0.00%	7,330,533.00
4. Other Local Revenues	8600-8799	2,709,850.55	-47.91%	1,411,548.00	0.00%	1,411,548.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	22,741,257.00	2.59%	23,330,820.00	1.27%	23,626,591.00
6. Total (Sum lines A1 thru A5c)		41,349,905.55	-1.80%	40,605,053.00	0.73%	40,900,824.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,031,396.00		9,743,556.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(287,840.00)		140,871.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,031,396.00	-2.87%	9,743,556.00	1.45%	9,884,427.00
2. Classified Salaries						
a. Base Salaries				5,577,225.00		5,273,061.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(304,164.00)		61,896.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,577,225.00	-5.45%	5,273,061.00	1.17%	5,334,957.00
3. Employee Benefits	3000-3999	11,671,116.00	1.97%	11,900,686.00	0.77%	11,991,800.00
4. Books and Supplies	4000-4999	2,768,393.00	-7.22%	2,568,393.00	0.00%	2,568,393.00
5. Services and Other Operating Expenditures	5000-5999	7,704,241.00	-13.05%	6,698,642.00	0.00%	6,698,642.00
6. Capital Outlay	6000-6999	212,000.00	0.00%	212,000.00	0.00%	212,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,480,021.00	0.00%	5,480,021.00	0.00%	5,480,021.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,740,756.00	0.00%	1,740,756.00	0.00%	1,740,756.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		45,185,148.00	-3.47%	43,617,115.00	0.67%	43,910,996.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,835,242.45)		(3,012,062.00)		(3,010,172.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,783,900.97		8,948,658.52		5,936,596.52
2. Ending Fund Balance (Sum lines C and D1)		8,948,658.52		5,936,596.52		2,926,424.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	8,948,658.52		5,936,596.52		2,926,424.52
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,948,658.52		5,936,596.52		2,926,424.52

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Revenues budget for fiscal years 2021-22 through 2023-24 have been built based on the guidance from SCCOE and School Services Dartboard. Explanation for B1d: 2022-23 and 2023-24 include step increases reclassifications of positions funded by the One-Time American Rescue Plan. Explanation for B2d: 2022-23 and 2023-24 include step increases reclassifications of positions funded by the One-Time American Rescue Plan.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	97,477,812.00	2.34%	99,754,856.00	-1.71%	98,053,741.00
2. Federal Revenues	8100-8299	3,963,905.00	0.00%	3,963,905.00	0.00%	3,963,905.00
3. Other State Revenues	8300-8599	9,116,789.00	-0.54%	9,067,770.00	-0.23%	9,046,997.00
4. Other Local Revenues	8600-8799	7,581,862.55	-15.01%	6,444,025.00	1.86%	6,564,145.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,765,499.00	28.16%	2,262,736.00	118.92%	4,953,580.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		119,905,867.55	1.32%	121,493,292.00	0.90%	122,582,368.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				49,907,198.00		49,893,345.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(13,853.00)		423,240.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,907,198.00	-0.03%	49,893,345.00	0.85%	50,316,585.00
2. Classified Salaries						
a. Base Salaries				16,964,755.00		16,703,752.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(261,003.00)		187,396.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,964,755.00	-1.54%	16,703,752.00	1.12%	16,891,148.00
3. Employee Benefits	3000-3999	33,440,793.00	3.88%	34,738,392.00	0.52%	34,919,610.00
4. Books and Supplies	4000-4999	4,666,594.00	1.16%	4,720,794.00	0.09%	4,724,994.00
5. Services and Other Operating Expenditures	5000-5999	14,361,022.00	-8.86%	13,089,223.00	0.60%	13,168,023.00
6. Capital Outlay	6000-6999	232,000.00	0.00%	232,000.00	0.00%	232,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,574,172.00	0.00%	5,574,172.00	0.00%	5,574,172.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(182,981.00)	0.00%	(182,981.00)	0.00%	(182,981.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	19,441.00	0.00%	19,441.00	0.00%	19,441.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		124,982,994.00	-0.16%	124,788,138.00	0.70%	125,662,992.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,077,126.45)		(3,294,846.00)		(3,080,624.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,383,134.79		13,306,008.34		10,011,162.34
2. Ending Fund Balance (Sum lines C and D1)		13,306,008.34		10,011,162.34		6,930,538.34
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	241,198.82		51,162.00		35,434.00
b. Restricted	9740	8,948,658.52		5,936,596.52		2,926,424.52
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	366,661.00		279,759.00		198,789.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,749,490.00		3,743,644.82		3,769,890.82
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		13,306,008.34		10,011,162.34		6,930,538.34

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,749,490.00		3,743,644.82		3,769,890.82
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,749,490.00		3,743,644.82		3,769,890.82
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		8,919.24		8,761.95		8,677.04
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		124,982,994.00		124,788,138.00		125,662,992.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		124,982,994.00		124,788,138.00		125,662,992.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,749,489.82		3,743,644.14		3,769,889.76
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,749,489.82		3,743,644.14		3,769,889.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(271,945.00)	0.00	(103,463.00)				
Other Sources/Uses Detail					0.00	175,712.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	17,000.00	0.00	103,463.00	0.00				
Other Sources/Uses Detail					175,712.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	1,200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	253,745.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	271,945.00	(271,945.00)	103,463.00	(103,463.00)	175,712.00	175,712.00	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(291,452.00)	0.00	(182,981.00)				
Other Sources/Uses Detail					1,765,499.00	19,441.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	17,200.00	0.00	182,981.00	0.00				
Other Sources/Uses Detail					19,441.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	750.00	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	1,765,499.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In	Transfers Out	Transfers In	Transfers Out	Transfers In	Transfers Out	Other Funds	Other Funds
	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	273,502.00	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	291,452.00	(291,452.00)	182,981.00	(182,981.00)	1,784,940.00	1,784,940.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	9,916	9,916		
Charter School				
Total ADA	9,916	9,916	0.0%	Met
Second Prior Year (2019-20)				
District Regular	9,516	9,519		
Charter School				
Total ADA	9,516	9,519	N/A	Met
First Prior Year (2020-21)				
District Regular	9,412	9,415		
Charter School		0		
Total ADA	9,412	9,415	N/A	Met
Budget Year (2021-22)				
District Regular	9,415			
Charter School	0			
Total ADA	9,415			

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	10,077	9,877		
Charter School				
Total Enrollment	10,077	9,877	2.0%	Not Met
Second Prior Year (2019-20)				
District Regular	9,664	9,757		
Charter School				
Total Enrollment	9,664	9,757	N/A	Met
First Prior Year (2020-21)				
District Regular	9,527	9,353		
Charter School				
Total Enrollment	9,527	9,353	1.8%	Not Met
Budget Year (2021-22)				
District Regular	9,243			
Charter School				
Total Enrollment	9,243			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The projected enrollment numbers are evaluated and updated by the local demographer annually. In 2018-19 and 2020-21, the Santa Clara County experienced greater decline than anticipated due to a variety of factors, including COVID-19 Pandemic.

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

Explanation:
(required if NOT met)

The projected enrollment numbers are evaluated and updated by the local demographer annually. In 2018-19 and 2020-21, the Santa Clara County experienced greater decline than anticipated due to a variety of factors, including COVID-19 Pandemic.

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	9,522	9,877	
Charter School		0	
Total ADA/Enrollment	9,522	9,877	96.4%
Second Prior Year (2019-20)			
District Regular	9,415	9,757	
Charter School			
Total ADA/Enrollment	9,415	9,757	96.5%
First Prior Year (2020-21)			
District Regular	9,025	9,353	
Charter School	0		
Total ADA/Enrollment	9,025	9,353	96.5%
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	8,919	9,243		
Charter School	0			
Total ADA/Enrollment	8,919	9,243	96.5%	Met
1st Subsequent Year (2022-23)				
District Regular	8,762	9,080		
Charter School				
Total ADA/Enrollment	8,762	9,080	96.5%	Met
2nd Subsequent Year (2023-24)				
District Regular	8,677	8,992		
Charter School				
Total ADA/Enrollment	8,677	8,992	96.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	9,481.01	9,481.01	8,985.29	8,814.96
b. Prior Year ADA (Funded)		9,481.01	9,481.01	8,985.29
c. Difference (Step 1a minus Step 1b)		0.00	(495.72)	(170.33)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-5.23%	-1.90%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		88,524,799.00	92,759,565.00	95,036,609.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		4,488,207.31	2,300,437.21	2,955,638.54
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)		5.07%	-2.75%	1.21%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.07% to 6.07%	-3.75% to -1.75%	.21% to 2.21%

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)	28,500,024.00	28,500,024.00	29,355,025.00	30,235,676.00
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)	88,524,799.00	92,759,565.00	95,036,609.00	93,335,494.00
District's Projected Change in LCFF Revenue:		4.78%	2.45%	-1.79%
LCFF Revenue Standard:		4.07% to 6.07%	-3.75% to -1.75%	.21% to 2.21%
Status:		Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF Revenues for fiscal years 2021-22 through 2023-24 have been built based on the guidance from SCCOE and FMCAT LCFF calculator, which takes in new assumptions from Governor's Proposed Budget. The combination of restoration of the COLA and flexibility to use 2019-20 ADA in the subsequent years, created the change in LCFF revenues outside of the standard change percentage.

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)	74,024,884.90	80,654,685.70	91.8%
Second Prior Year (2019-20)	74,467,341.33	80,236,707.98	92.8%
First Prior Year (2020-21)	67,907,711.00	73,089,657.11	92.9%
	Historical Average Ratio:		92.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	3.0%	3.0%	3.0%
	89.5% to 95.5%	89.5% to 95.5%	89.5% to 95.5%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	73,033,009.00	79,778,405.00	91.5%	Met
1st Subsequent Year (2022-23)	74,418,186.00	81,151,582.00	91.7%	Met
2nd Subsequent Year (2023-24)	74,916,159.00	81,732,555.00	91.7%	Met

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

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

- 1a. STANDARD 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):	5.07%	-2.75%	1.21%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.93% to 15.07%	-12.75% to 7.25%	-8.79% to 11.21%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.07% to 10.07%	-7.75% to 2.25%	-3.79% to 6.21%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	15,410,429.96		
Budget Year (2021-22)	3,963,905.00	-74.28%	Yes
1st Subsequent Year (2022-23)	3,963,905.00	0.00%	No
2nd Subsequent Year (2023-24)	3,963,905.00	0.00%	No

Explanation:
(required if Yes)

Federal Revenues in FY 2021-22 and two subsequent years do not include prior year carryovers and one-time funds from CARES Act and American Rescue Plan.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	16,548,189.72		
Budget Year (2021-22)	9,116,789.00	-44.91%	Yes
1st Subsequent Year (2022-23)	9,067,770.00	-0.54%	No
2nd Subsequent Year (2023-24)	9,046,997.00	-0.23%	No

Explanation:
(required if Yes)

State Revenues in FY 2021-22 and two subsequent years do not include one-time funds - State portion of the CARES Act and American Rescue. Additionally, revenues for Bilingual Teacher Prof Dev Program will end at the end of fiscal year 2020-21.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	9,440,734.13		
Budget Year (2021-22)	7,581,862.55	-19.69%	Yes
1st Subsequent Year (2022-23)	6,444,025.00	-15.01%	Yes
2nd Subsequent Year (2023-24)	6,564,145.00	1.86%	No

Explanation:
(required if Yes)

Budget year 2021-22 contains one-time miscellaneous local donations and grants, such as the All Inclusive Playground Grant for \$950,000, which are not budgeted in the Budget year and forward. Additionally, local lease revenues have been reflected based on lease terms and expirations.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	6,121,478.85		
Budget Year (2021-22)	4,666,594.00	-23.77%	Yes
1st Subsequent Year (2022-23)	4,720,794.00	1.16%	No
2nd Subsequent Year (2023-24)	4,724,994.00	0.09%	No

Explanation:
(required if Yes)

Expenditures have been adjusted to reflect reduction in one-time CARES Act and American Rescue Plan funds. Additionally, subsequent year expenditures have decreased from removal any restricted carryovers.

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

First Prior Year (2020-21)	14,537,259.75		
Budget Year (2021-22)	14,361,022.00	-1.21%	Yes
1st Subsequent Year (2022-23)	13,089,223.00	-8.86%	Yes
2nd Subsequent Year (2023-24)	13,168,023.00	0.60%	No

Explanation:
(required if Yes)

Expenditures have been adjusted to reflect reduction in one-time CARES Act and American Rescue Plan funds. Additionally, subsequent year expenditures have decreased from removal any restricted carryovers.

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)	41,399,353.81		
Budget Year (2021-22)	20,662,556.55	-50.09%	Not Met
1st Subsequent Year (2022-23)	19,475,700.00	-5.74%	Met
2nd Subsequent Year (2023-24)	19,575,047.00	0.51%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	20,658,738.60		
Budget Year (2021-22)	19,027,616.00	-7.90%	Not Met
1st Subsequent Year (2022-23)	17,810,017.00	-6.40%	Met
2nd Subsequent Year (2023-24)	17,893,017.00	0.47%	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)

Federal Revenues in FY 2021-22 and two subsequent years do not include prior year carryovers and one-time funds from CARES Act and American Rescue Plan.

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

State Revenues in FY 2021-22 and two subsequent years do not include one-time funds - State portion of the CARES Act and American Rescue. Additionally, revenues for Bilingual Teacher Prof Dev Program will end at the end of fiscal year 2020-21.

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

Budget year 2021-22 contains one-time miscellaneous local donations and grants, such as the All Inclusive Playground Grant for \$950,000, which are not budgeted in the Budget year and forward. Additionally, local lease revenues have been reflected based on lease terms and expirations.

- 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)

Expenditures have been adjusted to reflect reduction in one-time CARES Act and American Rescue Plan funds. Additionally, subsequent year expenditures have decreased from removal any restricted carryovers.

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

Expenditures have been adjusted to reflect reduction in one-time CARES Act and American Rescue Plan funds. Additionally, subsequent year expenditures have decreased from removal any restricted carryovers.

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?	<input type="text" value="No"/>
	b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	<input type="text" value="0.00"/>
2.	Ongoing and Major Maintenance/Restricted Maintenance Account	
	a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	<input type="text" value="119,592,337.00"/>
	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	<input type="text" value="0.00"/>
	c. Net Budgeted Expenditures and Other Financing Uses	<input type="text" value="119,592,337.00"/>

	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	<input type="text" value="3,587,770.11"/>	<input type="text" value="3,748,907.00"/>	<input type="text" value="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:

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,763,389.00	3,686,400.00	3,851,383.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	802,519.00
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)	3,763,389.00	3,686,400.00	4,653,902.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	125,446,312.22	122,879,953.23	128,379,385.96
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)	125,446,312.22	122,879,953.23	128,379,385.96
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	3.0%	3.6%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.0%	1.2%

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)	1,694,549.48	80,766,373.61	N/A	Met
Second Prior Year (2019-20)	(232,028.86)	80,371,587.92	0.3%	Met
First Prior Year (2020-21)	(11,520.11)	73,265,369.11	0.0%	Met
Budget Year (2021-22) (Information only)	(1,241,884.00)	79,797,846.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2018-19)	4,178,009.93	4,148,233.31	0.7%		Met
Second Prior Year (2019-20)	4,255,954.40	5,842,782.79	N/A		Met
First Prior Year (2020-21)	5,590,348.63	5,610,753.93	N/A		Met
Budget Year (2021-22) (Information only)	5,599,233.82				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	8,919	8,762	8,677
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):

No

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	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)	124,982,994.00	124,788,138.00	125,662,992.00
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)	124,982,994.00	124,788,138.00	125,662,992.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,749,489.82	3,743,644.14	3,769,889.76
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)	3,749,489.82	3,743,644.14	3,769,889.76

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):

1. General Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. General Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. General Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. District's Budgeted Reserve Amount
(Lines C1 thru C7)
9. District's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 10B, Line 3)

District's Reserve Standard (Section 10B, Line 7):

Status:

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	0.00	0.00
3,749,490.00	3,743,644.82	3,769,890.82
0.00	0.00	0.00
0.00	0.00	0.00
0.00		
0.00		
3,749,490.00	3,743,644.82	3,769,890.82
3.00%	3.00%	3.00%
3,749,489.82	3,743,644.14	3,769,889.76
Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(22,622,504.00)			
Budget Year (2021-22)	(22,741,257.00)	118,753.00	0.5%	Met
1st Subsequent Year (2022-23)	(23,330,820.00)	589,563.00	2.6%	Met
2nd Subsequent Year (2023-24)	(23,626,591.00)	295,771.00	1.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	1,765,499.00	1,765,499.00	New	Not Met
1st Subsequent Year (2022-23)	2,262,736.00	497,237.00	28.2%	Not Met
2nd Subsequent Year (2023-24)	4,953,580.00	2,690,844.00	118.9%	Not Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	175,712.00			
Budget Year (2021-22)	19,441.00	(156,271.00)	-88.9%	Not Met
1st Subsequent Year (2022-23)	19,441.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	19,441.00	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)

N/A

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

Explanation:
(required if NOT met)

A combination of one-time CARES Act and American Rescue Plan funds, changes in multi-year LCFF COLA funded assumptions to reducing budgets that will not materialize unique to current distance learning environment has changed the amount of transfers from Special Reserve Fund to meet all obligations. The District is committed to make reductions as needed and develop a multi-year budget plan in order to mitigate deficit to remain fiscally solvent.

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

Explanation:
(required if NOT met)

As a result of COVID-19 pandemic, revenues from Fund 13, Child Nutrition will not materialize as planned, resulting in a larger contribution from the General Fund to Fund 13 in 2020-21. Budget and subsequent year revenues are projected to be higher, resulting in less contribution.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	Varies	Fund 01	Objects 7438 and 7439	3,295
Certificates of Participation				
General Obligation Bonds	Varies	Fund 51	Fund 51 7XXX	244,382,542
Supp Early Retirement Program	On-Going	General Fund 01		
State School Building Loans				
Compensated Absences	Varies	Funds 01, 13, 21 and 63	Objects 1XXX-2XXXX	1,084,381

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

TOTAL:				245,470,218

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	48,119	1,755	1,568	239
Certificates of Participation				
General Obligation Bonds	15,105,113	18,245,644	17,191,303	16,663,229
Supp Early Retirement Program	626,053	521,031	366,661	288,205
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	15,779,285	18,768,430	17,559,532	16,951,673
Has total annual payment increased over prior year (2020-21)?	Yes	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)

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund as per bond payment schedule.

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:

The District provides early retirement benefits based on the criteria of employees reaching 10 or 20 years of services and based on employees' age. Eligible retirees will be able to participate in the District's sponsored medical benefits for up to until age of 65, whichever comes first.

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

0

521,031

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

26,020,152.00

26,020,152.00

Actuarial

Jun 30, 2019

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)

2,389,931.00	2,389,931.00	2,389,931.00
521,030.00	366,661.00	288,205.00
521,030.00	366,661.00	288,205.00
60	37	30

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:

The District is self-funded for dental and vision plans. Each year, the District and third party administrator, Keenan, re-evaluate the trends and adjust necessary monthly premium amounts for both dental and vision programs.

3. Self-Insurance Liabilities

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

268,182.00
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)
2,079,326.00	2,079,326.00	2,079,326.00
2,079,326.00	2,079,326.00	2,079,326.00

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	479.2	480.0	475.0	472.0

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 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

522,546

7. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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)
No	No	No
8,026,095	8,026,095	8,026,095
Varies	Varies	Varies
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
680,740	912,069	709,360
1.3%	1.6%	1.3%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	No	No
No	No	No

Certificated (Non-management) - Other

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

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	326.1	327.5	327.5	327.5

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 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

212,104

7. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

0

0

0

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
2,359,689	2,359,689	2,359,689
Varies	Varies	Varies
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
331,264	214,834	265,394
1.6%	0.4%	1.3%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	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	51.0	51.0	51.0	51.0

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

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

73,808

4. Amount included for any tentative salary schedule increases

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

**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)
No	No	No
896,105	896,105	896,105
Varies	Varies	Varies
0.0%	0.0%	0.0%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	No
101,905	64,850	84,927
1.4%	0.5%	1.1%

**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)
Yes	Yes	Yes
240,661	240,661	240,661
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 17, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:
(optional)

District CBO has retired as of December 2020. District is currently in the process of replacing the position.

End of School District Budget Criteria and Standards Review
