



Cupertino Union School District

2021-2022 Adoption Budget, Financial & SACS Report



Art from Dilworth Elementary website

CUPERTINO UNION SCHOOL DISTRICT

2021-2022 ADOPTION BUDGET

BOARD OF EDUCATION

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Satheesh Madhathil, Vice-President

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ADMINISTRATION

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TBD, Chief Business Officer

Leslie Mains, Associate Superintendent of Human Resources

Allison Liner, Associate Superintendent of Educational Services



Cupertino Union School District

Board Strategic Goals/Priorities

1. Maintain a keen focus on ensuring student academic success and development of the whole child.
2. Continue to ensure fiscal solvency (to include no deficit spending, a balanced budget) and make significant progress toward generating new revenue.
3. Continue to make progress toward building a district-wide system for enrollment that is equitable and balanced for the entire District and which will withstand the impact of the inevitable ebbs and flows of enrollment.
4. Engage in a comprehensive community process to create a long-range strategic plan that clarifies our vision for students and major goals and priorities for CUSD.
5. Support the critical communication components of the above priorities and continue to build a district-wide culture of trust and transparency.

OVERVIEW

- Budget Calendar
- Basis for Budget Presentation – by Fund
- Standardized Account Code Structure (SACS)
- Chart of Accounts

2021-2022 Budget Development Calendar	
Phase I	
May 12, 2021	Budget Advisory Committee Meeting
May 20, 2021	2021-2022 Preliminary Budget Update to the Board
June 3, 2021	2021-2022 Preliminary Budget/Assumptions to the Board (May Revision)
June 17, 2021	Board Adoption of 2021-2022 District Budget. Hold a Public Hearing on Budget Adoption
Phase II	
August 12, 2021	Present 2021-2022 Revised Budget (45 Days after based on final State Budget) to the Board for approval
September 9, 2021	Present 2021-2022 Unaudited Actuals to the Board
September 15, 2021	Budget Advisory Committee Meeting (Approved Budget)
December 1, 2021	Budget Advisory Committee Meeting (First Interim)
December 9, 2021	Present 2021-2022 First Interim Budget to the Board
December 16, 2021	Present 2021-2022 First Interim Budget to the Board for approval
Phase III	
January 13, 2022	Present 2020-2021 Audit Report to the Board
January 27, 2022	Present Governor's January budget update to the Board
February 16, 2022	Budget Advisory Committee Meeting (Second Interim)
February 17, 2022	Present 2021-2022 Second Interim Budget to the Board
March 10, 2022	Present 2021-2022 Second Interim Budget to the Board for approval

BASIS FOR BUDGET PRESENTATION – BY FUND

The accounting system of Cupertino Union School District is organized and operated on the basis of self-balancing accounts, which comprise its assets, liabilities and fund balances, revenues and expenditures as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various types of funds, as defined by the California State Accounting Manual, are as follows:

General Funds (Funds 01-09):

The general funds are used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in these funds. These funds are divided into unrestricted and restricted general funds. The unrestricted general funds are used to account for those projects and activities that are funded with unrestricted revenues. The restricted general funds are used to account for those projects and activities that are funded by external revenue sources that are legally restricted by the donor to specific purposes. The district's unrestricted general funds comprise *General Fund (Fund 01)* and *Non-Prop 20 Lottery (Fund 09)*. The restricted general funds comprise *Special Education (Fund 07)* and *Prop 20 Lottery, Local Revenues and Categorical Programs (Fund 08)*.

Cafeteria Special Revenue Funds (Fund 13):

This fund is used to account separately for federal, state, and local resources to operate food services program (*Education Code* sections 38090 and 38093).

Building Funds (Fund 21, 24):

The fund (Fund 24) exists primarily to account separately for proceeds from the sale of bonds (*Education Code* section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option to purchase of real property (*Education Code* section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* section 41003). Expenditures in Fund 21, Building Fund, are most commonly made against the 6000 object codes for Capital Outlay.

The principal revenues and other sources in this fund are:

- Rental and Leases
- Interest
- Proceeds from the Sales of Bonds
- Proceeds from the Sale/Lease-Purchased of Lands and Buildings

Capital Facilities Fund (Fund 25):

This fund is used primarily to account separately for moneys received from fees levied on development projects as a condition of approval (*Education Code* sections 17620-17626 and *Government Code* section 65995 et seq.).

The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

Debt Service Funds (Fund 51):

The debt service funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The district's debt service funds comprise Bond Interest and Redemption Fund, and Certificates of Participation Fund. The *Bond Interest and Redemption Fund* is used for the repayment of bonds issued for the district. The county auditor maintains control over the district's Bond Interest and Redemption Fund. The principal and interest on the bonds are paid by the county treasurer from taxes levied by the county auditor-controller. The *Certificates of Participation Fund* is used for the accumulation of resources for and the retirement of principal and interest of the outstanding Certificates of Participation (COPs).

Self-Insurance Funds (Fund 62 & 67):

The self-insurance funds are used to separate money received for self-insurance activities from other operating funds. The district has established two self-insurance funds: Health & Welfare and Workers' Compensation. Expense transactions recorded in these funds include the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR), administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Enterprise Fund (Fund 63):

The Enterprise fund is established to properly account for and record the activities of the District's Fee Based Preschool and Daycare Programs. The California Department of Education (CDE) and the California School Accounting Manual (CSAM) allow for the establishment of an Enterprise Fund that is financed and operated in a manner that is similar to that employed by private business enterprise with the intent of providing continuous goods or services primarily through charges to users.

California Department of Education

Standardized Account Code Structures (SACS)

As required by the Federal and State governments, the district implemented the SACS in 2000-2001. The standardized structure was developed to accomplish the objectives of establishing a uniform, comprehensive, and minimum chart of accounts statewide to improve financial data collection, reporting transmission, accuracy and comparability and providing better information for use by administrators, parents, board members, legislators, and other interested in school finance.

STANDARDIZED ACCOUNT CODE STRUCTURE (SACS) LAYOUT						
Fund	Resource (Project/Reporting)	Project Year	Goal	Function (Activity)	Object	School (Use Optional)
XX	XXXX	X	XXXX	XXXX	XXXX	XXX

REVENUE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Not required except for Special Education Revenues	Not required	Required	Not required

EXPENDITURE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Required	Required	Required	Not required

The district's accounting data is organized and presented in the following fields as required by the CDE. These fields in sequence make up the account strings of the district's accounting numbers. These fields are defined by the California State Accounting Manual (CSAM) as follows:

[illegible]

Chart of Accounts

Fund:

- Identifies the fund that is receiving the revenue, paying the expenditure, or otherwise being affected by the transaction. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities and balances or changes therein.
- Identifies specific activities or defines certain objectives of the district in accordance with special regulations, restrictions, or limitations.

Location:

- Designates a specific school structure under a Principal's responsibility or a department under a manager's responsibility.

Resource:

- Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted.

Goal:

- Accumulates costs by instructional goals and objectives of a school district.
- Identifies revenues for special education.
- Classifies financial information by subject matter and/or mode of education.

Function:

- Identifies activities or services performed to support or accomplish one or more goals or objectives.
- Describes the activity for which a service or material is acquired.

Object:

- Classifies revenues by source and type, such as Local Control Funding Formula (LCFF) sources, federal revenue, other state revenue, fees, and contracts.
- Classifies expenditures by type of commodity or services, such as certificated salaries, classified salaries, employee benefits, books, supplies, and services.

Local Program:

- The district's local program is a SACS optional code to use as an additional way of defining other activities outside the ranges defined in CSAM.
- This is also a unique locally defined code to classify local revenue by its specific description to allow tracking and reporting.
- Classifies expenditures to easily track the program's activity and can easily be tracked for its intended purpose.

Project Year:

- Classifies the activities of the same grant with different project years within the fiscal year.

Cost Center:

- Classifies the source of activity whether it's a school site or a department.

ADA and Enrollment Data

- CBEDS Enrollment Report
- Average Daily Attendance (ADA) @ P-2
- CBEDS Enrollment vs P-2 ADA

ADA and Enrollment Historic Data

The average daily attendance is a calculation of the number of students in class on an average day. The ADA determined for the attendance period ended before April 15 (P-2 ADA) is the base for the LCFF calculation. Before the P-2 ADA is available, the district uses the CBEDS (California Basic Educational Data System) enrollment in October and the percentage of ADA as of CBEDS enrollment historic data to project the P-2 ADA.

The charts on the following pages demonstrate the historical data of the district's CBEDS enrollment, Average Daily Attendance (ADA) at P-2, and Percentage of P-2 ADA vs CBEDS Enrollment over the last 16 years and the estimated enrollment for the next 5 years using the district's conservative demographer's report.

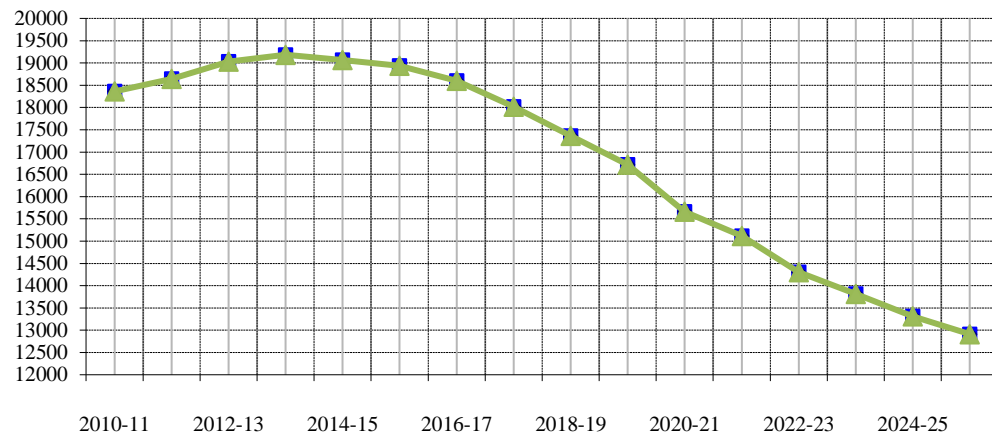
CUPERTINO UNION SCHOOL DISTRICT

CBEDS Enrollment Report

FY 2010-11 through 2025-26

FISCAL YEAR	CBEDS Enrollme	% Incr.	Inc/Dec Over PY
2010-11	18,360	1.95%	352
2011-12	18,645	1.55%	285
2012-13	19,028	2.05%	383
2013-14	19,184	0.82%	156
2014-15	19,068	-0.60%	(116)
2015-16	18,939	-0.68%	(129)
2016-17	18,598	-1.80%	(341)
2017-18	18,017	-3.12%	(581)
2018-19	17,363	-3.63%	(654)
2019-20	16,717	-3.72%	(646)
2020-21 +	15,663	-6.30%	(1,054)
2021-22 *	15,111	-3.52%	(552)
2022-23 *	14,306	-5.33%	(805)
2023-24 *	13,816	-3.43%	(490)
2024-25 *	13,313	-3.64%	(503)
2025-26 *	12,912	-3.01%	(401)

CBEDS Enrollment



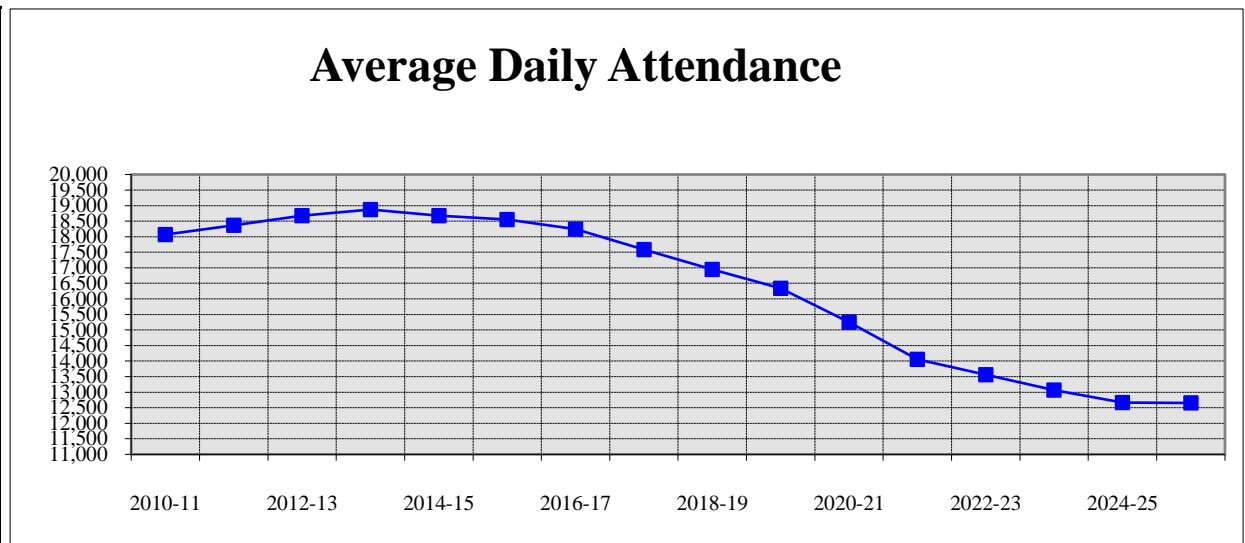
+ Estimate using 2019-2020 February Attendance Report, the State waived P-2 reporting due to COVID-19, hold harmless through 2021-2022

* Estimates using the demographer's conservative report

CUPERTINO UNION SCHOOL DISTRICT AVERAGE DAILY ATTENDANCE (ADA) AT P-2

FY 2010-11 through 2025-26

FISCAL YEAR	ADA @ P-2	% Incr.	Inc/Dec Over PY
2010-11	18,064	2.40%	350
2011-12	18,370	1.69%	306
2012-13	18,679	1.68%	309
2013-14	18,874	1.04%	195
2014-15	18,681	-1.02%	(193)
2015-16	18,554	-0.68%	(127)
2016-17	18,249	-1.64%	(305)
2017-18	17,586	-3.63%	(663)
2018-19	16,945	-3.64%	(641)
2019-20	16,336	-3.59%	(609)
2020-21	15,246	-6.67%	(1,090)
2021-22	+ 14,060	-7.78%	(1,186)
2022-23	* 13,557	-3.58%	(503)
2023-24	* 13,064	-3.64%	(493)
2024-25	* 12,670	-3.02%	(394)
2025-26	* 12,653	-0.13%	(17)



+ Estimate using 2019-2020 February Attendance Report, the State waived P-2 reporting due to COVID-19, hold harmless through 2021-2022

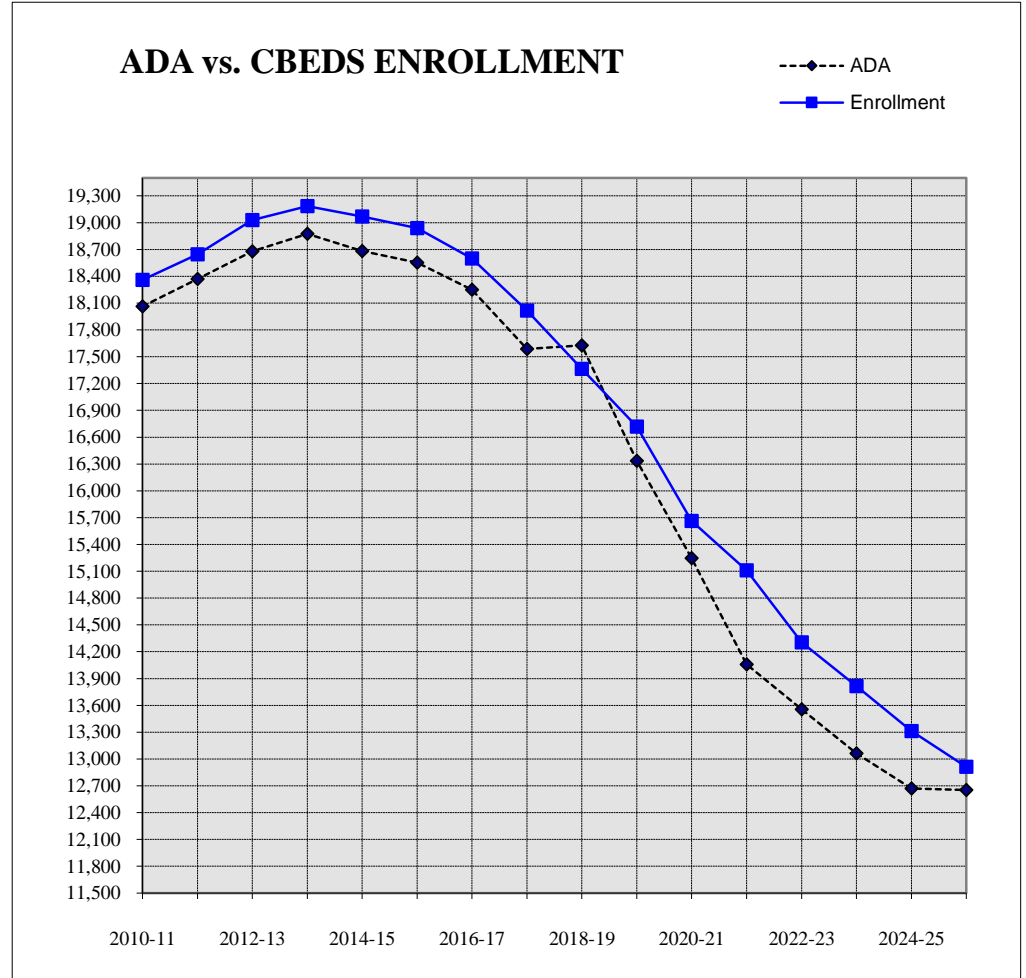
* Estimates using the demographer's conservative report

CUPERTINO UNION SCHOOL DISTRICT

P-2 ADA vs. CBEDS ENROLLMENT

From 2010-11 to 2025-26

Years	P-2 ADA (Projected)	P-2 ADA (Funded)	% Incr	CBEDS Enrollment (October)	% Incr	ADA as % of Enrollment
2010-11	18,064	18,064	2.02%	18,360	2.47%	98%
2011-12	18,370	18,064	0.00%	18,645	1.55%	99%
2012-13	18,679	18,679	3.40%	19,028	2.05%	98%
2013-14	18,874	18,679	0.00%	19,184	0.82%	98%
2014-15	18,681	18,681	0.01%	19,068	-0.60%	98%
2015-16	18,554	18,681	0.00%	18,939	-0.68%	98%
2016-17	18,249	18,554	-0.68%	18,598	-1.80%	98%
2017-18	17,586	18,579	0.13%	18,017	-3.12%	98%
2018-19	17,627	18,281	-1.60%	17,363	-3.63%	102%
2019-20	16,336	16,336	-10.64%	16,717	-3.72%	98%
2020-21	15,246	16,336	0.00%	15,663	-6.30%	97%
2021-22 +	14,060	16,336	0.00%	15,111	-3.52%	93%
2022-23 +	13,557	14,060	-13.93%	14,306	-5.33%	95%
2023-24 *	13,064	13,557	-3.58%	13,816	-3.43%	95%
2024-25 *	12,670	13,064	-3.64%	13,313	-3.64%	95%
2025-26 *	12,653	12,670	-3.02%	12,912	-3.01%	98%



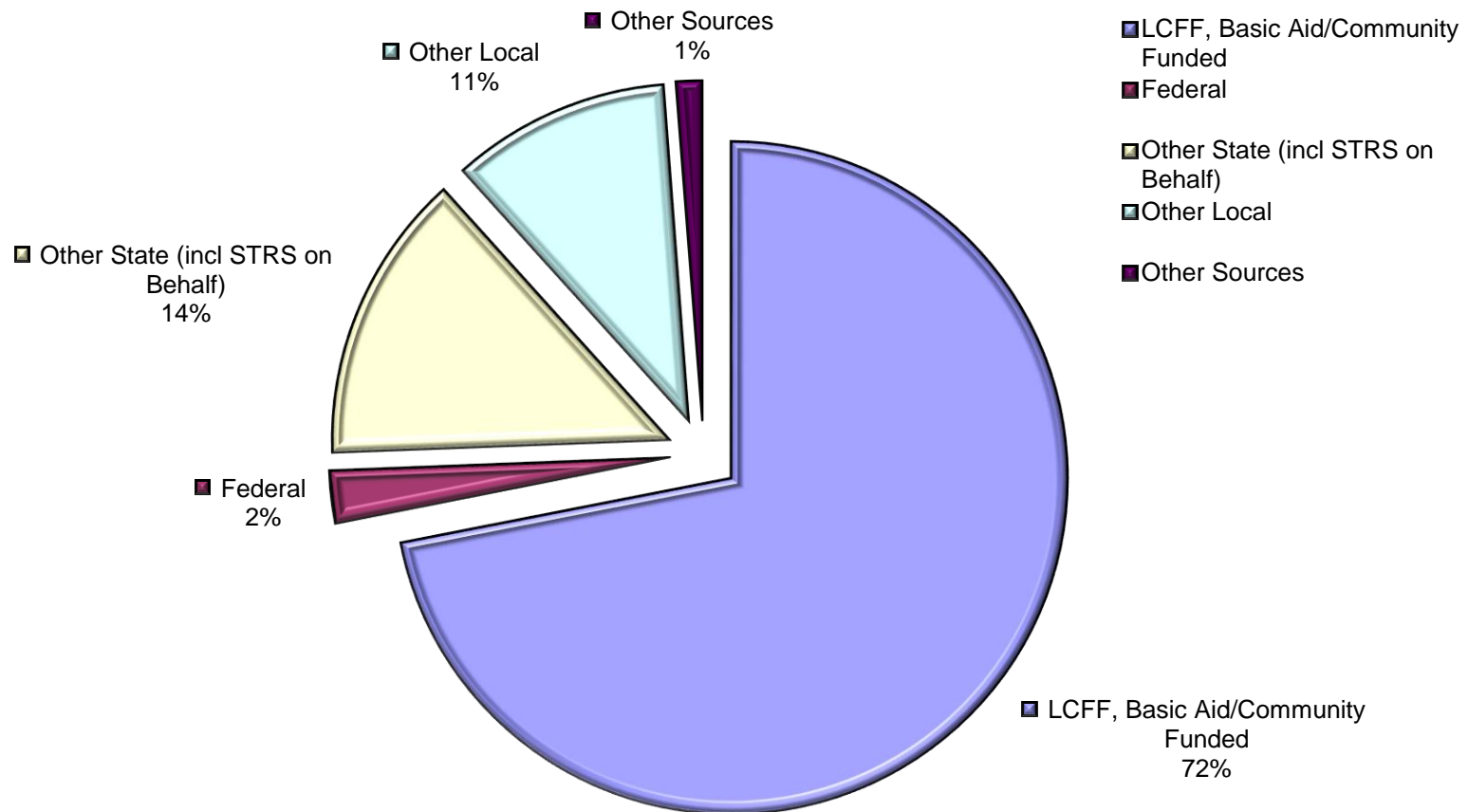
+ Estimate using 2019-2020 February Attendance Report, the State waived P-2 reporting due to COVID-19, hold harmless through 2021-2022

* Estimates using the December 2020 demographer's conservative report

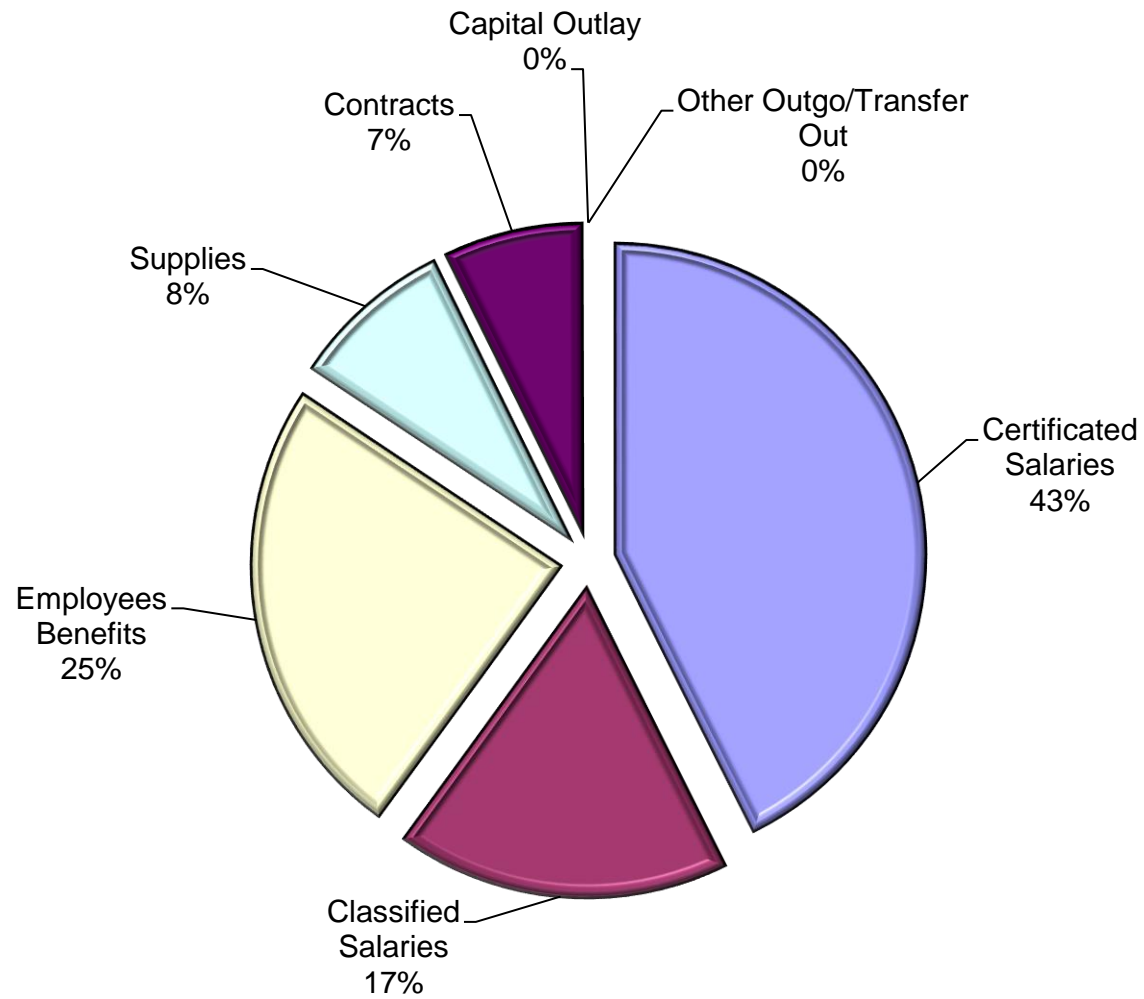
BUDGET SUMMARY

- Revenue Pie Chart
- Expenditures Pie Chart
- Summary of All Funds
- Budget at A Glance
- Multi-year Projections
- Multi-year Assumptions

**CUPERTINO UNION SCHOOL DISTRICT
2021-2022 BUDGET ADOPTION GENERAL FUND PROJECTED REVENUE**



**CUPERTINO UNION SCHOOL DISTRICT
2021-2022 BUDGET ADOPTION GENERAL FUND PROJECTED EXPENDITURES**



CUPERTINO UNION SCHOOL DISTRICT SUMMARY OF FUNDS

BUDGET ADOPTION 2021-2022		Fund 01	Fund 09	Sub-Total	Fund 07	Fund 08	Sub-Total	Total	
	Object	General	Lottery	General Fund	Sp. Ed.	Categorical	General Fund	Unrestricted/	
	Codes	Unrestricted	Unrestricted	Unrestricted	Restricted	Restricted	Restricted	Restricted	
REVENUE SOURCES:									
Federal	8100-8299	-	-	-	2,973,973	1,153,955	4,127,928	4,127,928	2.01%
LCFF - State Aid	8011	7,868,631	-	7,868,631	-	-	-	7,868,631	3.83%
LCFF - Supplemental	8011	5,173,073	-	5,173,073	-	-	-	5,173,073	2.52%
LCFF - EPA Entitlement	8012	3,267,222	-	3,267,222	-	-	-	3,267,222	1.59%
LCFF Property Taxes (Other State Restricted)	8021-8045	131,330,100	-	131,330,100	8,393,806	-	8,393,806	139,723,906	68.07%
Other State (1160-1163)	8300-8599	55,460	-	55,460	-	7,769	7,769	63,229	0.03%
Lottery & Lottery - Prop 20 & Non-Prop 20	8560	-	2,541,743	2,541,743	-	830,303	830,303	3,372,046	1.64%
Mandated Block Grant	8550	535,133	-	535,133	-	-	-	535,133	0.26%
ONE TIME FUNDS:									
ESSER II	8590	-	-	-	-	946,651	946,651	946,651	0.46%
ESSER III (Resource Code not yet available)*	8590	-	-	-	-	-	-	-	0.00%
In-Person Instruction Grant	8590	-	-	-	-	4,582,446	4,582,446	4,582,446	2.23%
Expanded Learning Opportunity Grant	8590	-	-	-	-	8,695,882	8,695,882	8,695,882	4.24%
Expanded Learning Opportunity (Paraprofessionals)	8590	-	-	-	-	965,209	965,209	965,209	0.47%
All Other State	8590	-	-	-	816,380	-	816,380	816,380	0.40%
All Other State (STRS on Behalf)	8590	-	-	-	-	9,561,135	9,561,135	9,561,135	4.66%
State COVID Relief Funds (CRF)	8590	-	-	-	-	-	-	-	0.00%
Local Revenue	8600-8799	-	-	-	280,072	-	280,072	280,072	0.14%
MAA/LEA-Medi Cal	8699	-	-	-	-	-	-	-	0.00%
Parcel Tax	8621	8,483,250	-	8,483,250	-	-	-	8,483,250	4.13%
Developer Fees	8681	-	-	-	-	-	-	-	0.00%
Interest	8661	218,524	8,714	227,238	-	-	-	227,238	0.11%
Facility Use (Civic Permit & Community Partnerships)	8689	1,090,000	-	1,090,000	-	-	-	1,090,000	0.53%
Transportation Fees	8675	-	-	-	-	-	-	-	0.00%
Rental Income	8972	-	-	-	-	-	-	-	0.00%
All Other Local	86xx	123,067	-	123,067	-	2,908,943	2,908,943	3,032,010	1.48%
Other Sources	89xx	-	-	-	-	-	-	-	0.00%
TOTAL REVENUE		158,144,460	2,550,457	160,694,917	12,464,231	29,652,293	42,116,524	202,811,441	98.80%
Other Financing sources/Uses:									
Interfund Transfer In/Out	87xx	-	-	-	-	2,453,509	2,453,509	2,453,509	1.20%
Other Financing Sources	87xx	-	-	-	-	-	-	-	0.00%
Contribution (8980)-Others	8980	(33,833)	-	(33,833)	-	33,833	33,833	-	0.00%
Contribution (8980)--Special Education	8980	(23,492,548)	-	(23,492,548)	23,492,548	-	23,492,548	-	0.00%
Contribution (8980)--RRMA	8980	(4,134,994)	-	(4,134,994)	-	4,134,994	4,134,994	-	0.00%
TOTAL TRANSFERS/CONTRIBUTIONS		(27,661,375)	-	(27,661,375)	23,492,548	6,622,336	30,114,884	2,453,509	1.20%
TOTAL REVENUE incl TRANSFERS		130,483,085	2,550,457	133,033,542	35,956,779	36,274,629	72,231,408	205,264,950	100.00%
EXPENDITURES:									
Certificated Salaries	1000-1999	72,096,247	646,267	72,742,514	12,228,178	3,120,328	15,348,506	88,091,020	42.66%
Classified Salaries	2000-2999	15,380,088	1,086,000	16,466,088	12,590,458	6,793,096	19,383,554	35,849,642	17.36%
Employee Benefits	3000-3999	27,952,248	724,542	28,676,790	8,826,667	3,158,426	11,985,093	40,661,883	19.69%
(STRS on Behalf, Resource 7690 only)	3101-3102	-	-	-	-	9,561,135	9,561,135	9,561,135	4.63%
Books and Supplies	4000-4999	7,857,553	14,634	7,872,187	314,109	9,238,326	9,552,435	17,424,622	8.44%
Services & Other	5000-5999	8,869,565	5,200	8,874,765	2,398,006	3,599,432	5,997,438	14,872,203	7.20%
Capital Outlay	6000-6999	68,430	-	68,430	-	-	-	68,430	0.03%
Direct Cost/Indirect Cost Transfer	7000-7999	(317,957)	-	(317,957)	144,583	156,709	301,292	(16,665)	-0.01%
TOTAL EXPENDITURES		131,906,174	2,476,643	134,382,817	36,502,001	35,627,452	72,129,453	206,512,270	100.00%
Net Incr/(Decr) in Fd Bal									
		(1,423,089)	73,814	(1,349,275)	(545,222)	647,177	101,955	(1,247,320)	
Estimated Actuals Beginning Balance - 7/1/2021		31,684,421	987,588	32,672,009	744,783	3,716,523	4,461,306	37,133,315	
Ending Fund Balance - 6/30/2021		30,261,332	1,061,402	31,322,734	199,561	4,363,700	4,563,261	35,885,995	

**CUPERTINO UNION SCHOOL DISTRICT
SUMMARY OF FUNDS**

BUDGET ADOPTION 2021-2022	Fund 13 Cafeteria	Fund 21 Building	Fund 24 GO Bond-2012	Fund 25 Developer Fee	Fund 62 Self-Funded Insurance	Fund 63 Enterprise Fund	Fund 67 Workers' Compensation	TOTAL OTHER FUNDS	GRAND TOTAL ALL FUNDS	
REVENUE SOURCES:										
Federal	3,000,000							3,000,000	7,127,928	3.03%
LCFF - State Aid								-	7,868,631	3.35%
LCFF - Supplemental								-	5,173,073	2.20%
LCFF - EPA Entitlement								-	3,267,222	1.39%
LCFF Property Taxes (Other State Restricted)								-	139,723,906	59.43%
Other State (1160-1163)	200,000							200,000	263,229	0.11%
Lottery & Lottery - Prop 20 & Non-Prop 20								-	3,372,046	1.43%
Mandated Block Grant								-	535,133	0.23%
ONE TIME FUNDS:										
ESSER II								-	946,651	0.40%
ESSER III (Resource Code not yet available)*								-	-	0.00%
In-Person Instruction Grant								-	4,582,446	1.95%
Expanded Learning Opportunity Grant								-	8,695,882	3.70%
Expanded Learning Opportunity (Paraprofessionals)								-	965,209	0.41%
All Other State	-	-						-	816,380	0.35%
All Other State (STRS on Behalf)	-	-						-	9,561,135	4.07%
State COVID Relief Funds (CRF)	-	-						-	-	0.00%
Local Revenue	-	3,612,000				-		3,612,000	3,892,072	1.66%
MAA/LEA-Medi Cal						-		-	-	0.00%
Parcel Tax								-	8,483,250	3.61%
Developer Fees				800,504				800,504	800,504	0.34%
Interest	5,416	31,131	62,206	23,458	10,200	-	30,281	162,692	389,930	0.17%
Facility Use (Civic Permit & Community Partnerships)								-	1,090,000	0.46%
Transportation Fees								-	-	0.00%
Rental Income						-		-	-	0.00%
All Other Local	-	-			19,694,754	802,924	1,572,435	22,070,113	25,102,123	10.68%
Other Sources					-	-	-	-	-	0.00%
TOTAL REVENUE	3,205,416	3,643,131	62,206	823,962	19,704,954	802,924	1,602,716	29,845,309	232,656,750	98.96%
Other Financing sources/Uses:										
Interfund Transfer In/Out								-	2,453,509	1.04%
Other Financing Sources								-	-	0.00%
Contribution (8980)-Others								-	-	0.00%
Contribution (8980)--Special Education								-	-	0.00%
Contribution (8980)--RRMA							-	-	-	0.00%
TOTAL TRANSFERS/CONTRIBUTIONS	-	-	-	-	-	-	-	-	2,453,509	1.04%
TOTAL REVENUE incl TRANSFERS	3,205,416	3,643,131	62,206	823,962	19,704,954	802,924	1,602,716	29,845,309	235,110,259	100.00%
EXPENDITURES:										
Certificated Salaries	-	-	-	-	67,580	35,100	-	102,680	88,193,700	36.30%
Classified Salaries	1,692,929	55,580	312,611	-	88,040	500,770	-	2,649,930	38,499,572	15.85%
Employee Benefits	665,736	26,972	91,056	-	55,682	237,054	-	1,076,500	41,738,383	17.18%
(STRS on Behalf, Resource 7690 only)	-	-	-	-	-	-	-	-	9,561,135	3.94%
Books and Supplies	1,432,400	-	4,332	1,300	-	28,000	-	1,466,032	18,890,654	7.77%
Services & Other	95,250	14,885	665,290	270,022	20,202,566	2,000	1,727,832	22,977,845	37,850,048	15.58%
Capital Outlay	35,000	-	5,565,009	-	-	-	-	5,600,009	5,668,439	2.33%
Direct Cost/Indirect Cost Transfer	131,090	2,453,509	-	-	-	-	-	2,584,599	2,567,934	1.06%
TOTAL EXPENDITURES	4,052,405	2,550,946	6,638,298	271,322	20,413,868	802,924	1,727,832	36,457,595	242,969,865	100.00%
Net Incr/(Decr) in Fd Bal	(846,989)	1,092,185	(6,576,092)	552,640	(708,914)	-	(125,116)	(6,612,286)	(7,859,606)	
Estimated Actuals Beginning Balance - 7/1/2021	1,185,358	2,472,292	10,000,000	1,913,357	4,758,235	-	1,260,706	21,589,948	58,723,263	
Ending Fund Balance - 6/30/2021	338,369	3,564,477	3,423,908	2,465,997	4,049,321	-	1,135,590	14,977,662	50,863,657	

**CUPERTINO UNION SCHOOL DISTRICT
BUDGET AT A GLANCE
2020-2021 Estimated Actuals vs 2021-2022 Budget Adoption**

[illegible]

FY 2021-2022 MULTI-YEAR PROJECTIONS
BUDGET ADOPTION BUDGET
GENERAL FUNDS (01-09)

	2021-22	2022-23 *	2023-24**	2024-25	2025-2026
Estimated Average Daily Attendance (P-2 ADA)	14,870	14,078	13,601	13,115	12,720
Funded ADA	16,336	14,870	14,078	13,601	13,115
COLA	5.07%	2.48%	3.11%	3.54%	3.54%
AUDITED BEGINNING FUND BALANCE, 7/1	\$ 37,133,315	\$ 35,885,995	\$ 38,113,512	\$ 33,874,491	\$ 31,586,243
DESCRIPTION REVENUE					
LCFF SOURCE 8010-8099	147,639,026	149,972,372	152,493,200	155,130,537	157,820,564
SPED PROPERTY TAX REVENUE 8097	8,393,806	8,601,972	8,869,494	9,183,474	9,508,569
FEDERAL REVENUES 8100-8299	4,127,928	4,127,928	4,127,928	4,127,928	4,127,928
ESSER_ELO_IPI Grants	15,190,188	0	0	0	0
STATE REVENUE 8300-8599	14,347,923	14,425,605	14,525,436	14,642,605	14,763,922
LOCAL REVENUE 8600-8799	13,112,570	13,138,730	4,866,732	4,926,685	4,987,791
OTHER FINANCING 8900-8999	2,453,509	2,453,509	2,453,509	2,453,509	2,453,509
TOTAL REVENUE	205,264,950	192,720,116	187,336,299	190,464,738	193,662,282
DESCRIPTION EXPENDITURES					
CERTIFICATED SALARIES	88,091,020	83,621,928	83,228,299	83,406,944	83,821,879
CLASSIFIED SALARIES	35,849,642	35,045,812	35,458,767	35,877,915	36,385,308
EMPLOYEE BENEFITS	50,223,018	50,305,092	50,589,806	50,938,633	51,091,011
BOOKS & SUPPLIES	17,424,622	9,849,058	10,068,692	10,312,354	10,561,913
SERVICES & OTHER OPERATING	14,872,203	11,618,945	12,177,990	12,165,375	12,759,715
CAPITAL OUTLAY	68,430	68,430	68,430	68,430	68,430
OTHER OUTGO	(16,665)	(16,665)	(16,665)	(16,665)	(16,665)
TOTAL EXPENDITURES	206,512,270	190,492,599	191,575,320	192,752,986	194,671,590
REVENUE LESS EXPENDITURES	(1,247,320)	2,227,517	(4,239,021)	(2,288,248)	(1,009,308)
ESTIMATED ENDING FUND BALANCE	35,885,995	38,113,512	33,874,491	31,586,243	30,576,936
COMPONENTS OF ENDING BALANCE (GASB 54)					
Nonspendable (Working Capital)	842,683	400,351	289,266	289,266	289,266
Restricted Categorical Program's Carryover	4,446,279	4,796,856	4,870,724	4,752,561	4,556,301
Unrestricted Various Program's Carryover	14,076,050	17,676,898	15,304,230	13,051,708	12,104,358
3% Reserve for Economic Uncertainties	6,195,368	5,714,778	5,747,260	5,782,590	5,840,148
Board Reserve	6,195,368	5,714,778	7,663,013	7,710,119	7,786,864
Total Reserve	12,390,736	11,429,556	13,410,272	13,492,709	13,627,011
Reserve Total %	6%	6%	7%	7%	7%
Unassigned Fund Balance	4,130,247	3,809,852	(0)	0	0

* 2021-2022 LCFF State Aid Funding model, 2022-2023 change to Community Funded/Basic Aid

** Measure A (Parcel Tax) ends June 30, 2023 currently covers 79.35 FTE

FY 2021-2022 BUDGET ADOPTION

MULTI YEAR ASSUMPTIONS

2020-2021:

- Shifted to Basic Aid/Community Funded District per Santa Clara County Office of Education determination based on our local property taxes

2021-2022:

- LCFF Entitlement per ADA: \$8,982
- Estimated ADA: 14,870
- Funded ADA: 16,336 (using 19-20 ADA per Governor's hold harmless due to COVID)
- Standard Step and Column increase, estimated average of 1.5%
- 2% Property Tax Growth (based on our financial advisor recommendation)
- STRS @ 16.92%
- PERS @ 22.91%
- 5.07% COLA (no impact to Community Funded District due to Excess Tax)
- Added one time grants in Revenue and Expenditures:
 - \$946,651 from Elementary and Secondary School Relief Fund (ESSER II)
 - \$156,000 already accounted for in FY 2020-2021
 - \$9,661,091 from Expanded Learning Opportunity Grant (ELO)
 - \$4,582,446 from In-Person Instruction Grant (IPI)

2022-2023:

- LCFF Entitlement per ADA: \$9,220
- Estimated ADA: 14,078
- Funded ADA: 14,870
- Standard Step and Column increase, estimated average of 1.5%
- 2% Property Tax Growth (based on our financial advisor recommendation)
- Reduction of 26 Certificated FTE due to declining enrollment/attrition
- Retiree savings/attrition of 20 Certificated and 7 Classified positions
- CPI increase in supplies/services @ 2.40%
- STRS @ 19.10%
- PERS @ 26.10%
- 2.48% COLA (no impact to Community Funded District due to Excess Tax)
- Removal of the One-Time Grants \$15,190,188 in Revenue and Expenditures

2023-2024:

- LCFF Entitlement per ADA: \$9,521
- Estimated ADA: 13,601
- Funded ADA: 14,078
- Standard Step and Column increase, estimated average of 1.5%
- 2% Property Tax Growth (based on our financial advisor recommendation)
- Reduction of 12 Certificated FTE due to declining enrollment/attrition
- CPI increase in supplies/services @ 1.50%
- STRS @ 19.10%
- PERS @ 27.10%
- Retiree savings/attrition of 15 Certificated and 7 Classified positions
- Added \$300,000 for Board Election
- Removal of the \$8.5M of Parcel Tax Revenue (ending June 30, 2023)
- 79.53 FTE still budgeted in the salary/benefit expenditure
- 3.11% COLA (no impact to Community Funded District due to Excess Tax)

2024-2025:

- LCFF Entitlement per ADA: \$9,877
- Estimated ADA: 13,115
- Funded ADA: 13,601
- Standard Step and Column increase, estimated average of 1.5%
- 2% Property Tax Growth (based on our financial advisor recommendation)
- Reduction of 8 Certificated FTE due to declining enrollment/attrition
- CPI increase in supplies/services @ 1.50%
- Retiree savings/attrition of 9 Certificated and 7 Classified positions
- Remove \$300,000 Board Election expenditure budget
- STRS @ 19.10%
- PERS @ 27.70%
- 3.54% COLA (no impact to Community Funded District due to Excess Tax)

2025-2026:

- LCFF Entitlement per ADA: \$9,896
- Estimated ADA: 12,720
- Funded ADA: 13,115
- Standard Step and Column increase, estimated average of 1.5%
- 2% Property Tax Growth (based on our financial advisor recommendation)
- Reduction of 8 Certificated FTE due to declining enrollment/attrition
- CPI increase in supplies/services @ 1.50%
- Retiree savings/attrition of 5 Certificated and 7 Classified positions
- Added \$300,000 for Board Election
- STRS @ 19.10%
- PERS @ 27.70%
- 3.54% COLA (no impact to Community Funded District due to Excess Tax)

FTE SUMMARY
BY FUND / OBJECT

**CUPERTINO UNION SCHOOL DISTRICT
BUDGETED FTE SUMMARY BY FUNDS AND OBJECT CODES
2021-22 PRELIMINARY FTE REPORT**

Object	Description	2020-2021 2nd Interim Budgeted FTE	2020-2021 Prelim Budgeted FTE	Difference
Fund 01- General Fund				
01-1110	Regular Teachers*	634.867	635.867	1.000
01-1170	Classroom Support Teacher	5.669	5.669	-
01-1180	Home Study Teacher	1.000	1.000	-
01-1230	Counselors	10.000	10.000	-
01-1240	Psychologists	8.450	8.450	-
01-1250	Nurses	3.900	3.900	-
01-1310	Superintendent	1.000	1.000	-
01-1320	Assistant Superintendent	1.900	1.900	-
01-1330	Directors	7.050	7.150	0.100
01-1340	Principals	25.000	25.000	-
01-1350	Assistant Principals	8.000	8.000	-
01-1910	Other Certificated Salaries	1.000	1.000	-
01-1930	Inst. Coaches	5.000	4.000	(1.000)
Total 1000s		712.836	712.936	0.100
01-2110	Instr'l Assistants	6.626	6.689	0.063
01-2210	School Technology Specialist	0.438	0.438	-
01-2220	School Media Clerk	9.688	9.376	(0.312)
01-2230	Maint & Operations	72.900	72.900	-
01-2250	Lic Voc. Nurse	3.439	3.439	-
01-2270	Transportation	32.625	33.500	0.875
01-2310	Assistant Superintendent	0.700	0.700	-
01-2320	Director	3.250	3.250	-
01-2330	Manager/Coordinator	2.500	2.500	-
01-2340	Supervisor	0.200	0.200	-
01-2350	Bond Project Administrator	0.200	0.200	-
01-2370	Confidential Admin Secretary	3.000	3.000	-
01-2410	Clerical & Office	92.501	88.000	(4.501)
01-2420	Categorical Program Coordinator	4.376	4.126	(0.250)
01-2910	Noon Aide	21.949	22.199	0.250
01-2930	Comm Eng and Resource	0.000	0.625	0.625
Total 2000s		254.392	251.142	(3.875)
Total Fund 01		967.228	964.078	(3.775)

**CUPERTINO UNION SCHOOL DISTRICT
BUDGETED FTE SUMMARY BY FUNDS AND OBJECT CODES
2021-22 PRELIMINARY FTE REPORT**

Object	Description	2020-2021 2nd Interim Budgeted FTE	2020-2021 Prelim Budgeted FTE	Difference
Fund 07 - Special Education				
07-1140	Special Education Teachers	59.400	60.500	1.100
07-1150	Speech Pathologists	25.100	25.500	0.400
07-1170	Classroom Support Teacher	17.600	16.600	(1.000)
07-1240	Psychologists	10.550	10.550	-
07-1250	Nurses	1.100	1.100	-
07-1330	Directors	1.500	1.400	(0.100)
07-1360	Coordinators	5.000	5.000	-
07-1910	Other Certificated	1.000	1.000	-
07-1930	Inst Coach	0.000	1.000	1.000
Total 1000s		121.250	122.650	1.400
07-2130	Instr'l Assistants	217.221	219.096	1.875
07-2240	Mental Health Therapist	2.000	2.000	-
07-2250	Lic Voc. Nurse	0.750	0.750	-
07-2330	Manager	1.000	1.000	-
07-2340	Supervisor	12.000	12.000	-
07-2410	Clerical & Office	3.300	3.300	-
07-2990	Other - Classified	1.626	1.626	-
Total 2000s		237.897	239.772	1.875
Total Fund 07		359.147	362.422	3.275
Fund 08 - Categorical Programs				
08-1170	Classroom Support Teacher	2.500	2.500	-
08-1180	Home Study Teacher	2.000	0.000	(2.000)
08-1250	Nurses	1.000	1.000	-
08-1330		0.000	0.000	-
08-1930	Instructional Coaches	0.400	0.400	-
		5.900	3.900	-2.000
08-2110	Instr'l Assistants - Classroom	26.636	26.573	(0.063)
08-2210	School Technology Specialist	2.438	2.438	-
08-2220	School Media Clerk	4.752	5.002	0.250
08-2230	Maintenance & Operations	34.600	34.600	-
08-2250	Lic Voc. Nurse	0.000	1.000	1.000
08-2270	Transportation	1.500	1.500	-
08-2310	Assistant Superintendent	0.200	0.200	-
08-2320	Directors	0.750	0.750	-
08-2330	Managers	1.500	1.500	-
08-2340	Supervisors	0.800	0.800	-
08-2370	Confidential Admin Secy	0.000	0.000	-
08-2410	Clerical & Office - Personnel	5.250	5.250	-
08-2420	Categorical Program Coordinator	1.126	1.000	(0.126)
Total 2000s		79.552	80.613	1.061
Total Fund 08		85.452	84.513	(0.939)

**CUPERTINO UNION SCHOOL DISTRICT
BUDGETED FTE SUMMARY BY FUNDS AND OBJECT CODES
2021-22 PRELIMINARY FTE REPORT**

Object	Description	2020-2021 2nd Interim Budgeted FTE	2020-2021 Prelim Budgeted FTE	Difference
Fund 09 - Lottery				
09-1110	Regular Teachers	0.000	0.000	-
09-1170	Classroom Support Teacher	7.831	7.831	-
Total 1000s		7.831	7.831	-
09-2110	Instr'l Assistants - Classroom	4.563	4.563	-
09-2210	School Technology Specialist	19.500	19.500	-
Total 2000s		24.063	24.063	-
Total Fund 09		31.894	31.894	-
Fund 13 - Student Nutrition				
13-2230	Food Services - Drivers	2.500	2.500	-
13-2260	Food Services - Regular Personnel	20.723	21.473	0.750
13-2320	Director	1.000	1.000	-
13-2340	Supervisor	6.375	6.375	-
13-2410	Clerical & Office - Personnel	2.250	2.250	-
Total 2000s		32.848	33.598	0.750
Total Fund 13		32.848	33.598	0.750
Fund 21 - Building Fund				
21-2230	Maint & Operations - Personnel	0.500	0.500	-
21-2410	Clerical & Office - Personnel	0.250	0.250	-
Total 2000s		0.750	0.750	-
Total Fund 21		0.750	0.750	-
Fund 24 - General Obligation Bond - 2012				
24-2320	Directors	0.000	0.000	-
24-2350	Bond Project Administrator	0.800	0.800	-
24-2410	Clerical & Office - Personnel	1.000	1.000	-
Total 2000s		1.800	1.800	-
Total Fund 24		1.800	1.800	-
Fund 62 - Self-Funded Insurance				
62-1320	Executive Cabinet	0.100	0.100	-
62-1330	Director	0.250	0.250	-
62-2310	Assistant Superintendent	0.100	0.100	-
62-2410	Clerical & Office - Personnel	0.700	0.700	-
Total 2000s		1.150	1.150	-
Total Fund 62		1.150	1.150	-

**CUPERTINO UNION SCHOOL DISTRICT
BUDGETED FTE SUMMARY BY FUNDS AND OBJECT CODES
2021-22 PRELIMINARY FTE REPORT**

Object	Description	2020-2021 2nd Interim Budgeted FTE	2020-2021 Prelim Budgeted FTE	Difference
Fund 63 - Enterprise Fund				
63-1330	Director - Certificated	0.200	0.200	-
Total 1000s		0.200	0.200	-
63-2110	Preschool Aide	5.375	5.750	0.375
63-2410	Clerical & Office - Personnel	0.000	0.500	0.500
63-2990	Preschool Lead/Teacher	4.000	4.000	-
Total 2000s		9.375	10.250	0.875
Total Fund 63		9.575	10.450	0.875
Total All Funds		1,489.844	1,490.655	0.811



Cupertino Union School District

2021-2022 Adoption Budget SACS Report



Collins Elementary students combining art and nature in the school garden (from Collins website)

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: www.cusdk8.org

Date: June 17, 2021

Place: www.cusdk8.org (virtual via zoom)

Date: June 03, 2021

Time: 06:00 PM

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: Dorothy Reconose

Telephone: 408-252-3000 ext 61412

Title: Director of Fiscal Services

E-mail: reconose_dorothy@cusdk8.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, are they lifetime benefits?	n/a	
		• If yes, do benefits continue beyond age 65?	n/a	
		• If yes, are benefits funded by pay-as-you-go?	n/a	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:	X	
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
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

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	16,336.00	16,336.00	16,336.00	14,869.83	14,869.83	16,336.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	16,336.00	16,336.00	16,336.00	14,869.83	14,869.83	16,336.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
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)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	16,336.00	16,336.00	16,336.00	14,869.83	14,869.83	16,336.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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:
Santa Clara County Schools Insurance Group (SCCSIG)

(☐) 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: Stacy Yao

Title: Superintendent

Telephone: 408-252-3000

E-mail: yao_stacy@cusdk8.org

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		
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		
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	G	
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	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

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	86,982,280.60	301	0.00	303	86,982,280.60	305	839,031.00		307	86,143,249.60	309
2000 - Classified Salaries	34,783,257.00	311	122,286.00	313	34,660,971.00	315	3,312,282.00		317	31,348,689.00	319
3000 - Employee Benefits	46,807,864.00	321	57,991.00	323	46,749,873.00	325	1,655,341.00		327	45,094,532.00	329
4000 - Books, Supplies Equip Replace. (6500)	9,560,336.69	331	134,163.80	333	9,426,172.89	335	3,029,320.00		337	6,396,852.89	339
5000 - Services. . . & 7300 - Indirect Costs	9,614,371.00	341	139,828.00	343	9,474,543.00	345	1,966,557.40		347	7,507,985.60	349
TOTAL					187,293,840.49	365	TOTAL			176,491,309.09	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			120,175,308.75
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			120,175,308.75
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.			68.09%
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)	68.09%
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).	176,491,309.09
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	88,091,020.00	301	0.00	303	88,091,020.00	305	646,267.00		307	87,444,753.00	309
2000 - Classified Salaries	35,849,642.00	311	155,388.00	313	35,694,254.00	315	3,213,633.00		317	32,480,621.00	319
3000 - Employee Benefits	50,223,018.00	321	73,473.00	323	50,149,545.00	325	1,655,958.00		327	48,493,587.00	329
4000 - Books, Supplies Equip Replace. (6500)	17,433,052.00	331	1,825.00	333	17,431,227.00	335	198,951.00		337	17,232,276.00	339
5000 - Services. . . & 7300 - Indirect Costs	14,741,113.00	341	98,713.00	343	14,642,400.00	345	1,733,504.00		347	12,908,896.00	349
TOTAL					206,008,446.00	365	TOTAL			198,560,133.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			124,296,634.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			124,296,634.00
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.			62.60%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	62.60%
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).	198,560,133.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	61,749.00	0.00	0.00	(123,932.00)				
Other Sources/Uses Detail					2,453,509.00	0.00		
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	5,880.00	0.00	123,932.00	0.00				
Other Sources/Uses Detail					0.00	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	3,360.00	0.00						
Other Sources/Uses Detail					0.00	2,453,509.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	18,730.00	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

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	0.00	(93,079.00)						
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	3,360.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	93,079.00	(93,079.00)	123,932.00	(123,932.00)	2,453,509.00	2,453,509.00	0.00	0.00

July 1 Budget
2021-22 Budget
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	(27,270.00)	0.00	(131,090.00)				
Other Sources/Uses Detail					2,453,509.00	0.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,000.00	0.00	131,090.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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	3,360.00	0.00						
Other Sources/Uses Detail					0.00	2,453,509.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	18,730.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	2,180.00	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	27,270.00	(27,270.00)	131,090.00	(131,090.00)	2,453,509.00	2,453,509.00		

			2020-21 Estimated Actuals			2021-22 Budget			
			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							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		145,063,926.00	8,674,699.00	153,738,625.00	147,639,026.00	8,393,806.00	156,032,832.00	1.5%
2) Federal Revenue	8100-8299		0.00	9,393,575.00	9,393,575.00	0.00	5,230,579.00	5,230,579.00	-44.3%
3) Other State Revenue	8300-8599		3,070,252.00	14,294,202.00	17,364,454.00	3,132,336.00	25,303,124.00	28,435,460.00	63.8%
4) Other Local Revenue	8600-8799		8,983,555.00	4,111,415.29	13,094,970.29	9,923,555.00	3,189,015.00	13,112,570.00	0.1%
5) TOTAL, REVENUES			157,117,733.00	36,473,891.29	193,591,624.29	160,694,917.00	42,116,524.00	202,811,441.00	4.8%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		72,169,482.60	14,812,798.00	86,982,280.60	72,742,514.00	15,348,506.00	88,091,020.00	1.3%
2) Classified Salaries	2000-2999		16,370,817.00	18,412,440.00	34,783,257.00	16,466,088.00	19,383,554.00	35,849,642.00	3.1%
3) Employee Benefits	3000-3999		27,595,582.00	19,212,282.00	46,807,864.00	28,676,790.00	21,546,228.00	50,223,018.00	7.3%
4) Books and Supplies	4000-4999		282,606.06	9,244,822.63	9,527,428.69	7,872,187.00	9,552,435.00	17,424,622.00	82.9%
5) Services and Other Operating Expenditures	5000-5999		4,782,348.00	4,955,955.00	9,738,303.00	8,874,765.00	5,997,438.00	14,872,203.00	52.7%
6) Capital Outlay	6000-6999		100,266.00	220,173.00	320,439.00	68,430.00	0.00	68,430.00	-78.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		114,425.00	0.00	114,425.00	114,425.00	0.00	114,425.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(530,310.66)	406,378.66	(123,932.00)	(432,382.00)	301,292.00	(131,090.00)	5.8%
9) TOTAL, EXPENDITURES			120,885,216.00	67,264,849.29	188,150,065.29	134,382,817.00	72,129,453.00	206,512,270.00	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,232,517.00	(30,790,958.00)	5,441,559.00	26,312,100.00	(30,012,929.00)	(3,700,829.00)	-168.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(25,887,566.00)	25,887,566.00	0.00	(27,661,375.00)	27,661,375.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,887,566.00)	28,341,075.00	2,453,509.00	(27,661,375.00)	30,114,884.00	2,453,509.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,344,951.00	(2,449,883.00)	7,895,068.00	(1,349,275.00)	101,955.00	(1,247,320.00)	-115.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,327,058.00	6,911,189.00	29,238,247.00	32,672,009.00	4,461,306.00	37,133,315.00	27.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,327,058.00	6,911,189.00	29,238,247.00	32,672,009.00	4,461,306.00	37,133,315.00	27.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,327,058.00	6,911,189.00	29,238,247.00	32,672,009.00	4,461,306.00	37,133,315.00	27.0%
2) Ending Balance, June 30 (E + F1e)			32,672,009.00	4,461,306.00	37,133,315.00	31,322,734.00	4,563,261.00	35,885,995.00	-3.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	383,125.98	0.00	383,125.98	378,532.00	0.00	378,532.00	-1.2%
Prepaid Items		9713	285,948.82	694,744.58	980,693.40	272,169.00	116,982.00	389,151.00	-60.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,766,561.42	3,766,561.42	0.00	4,446,279.00	4,446,279.00	18.0%
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	20,767,136.20	0.00	20,767,136.20	14,076,050.00	0.00	14,076,050.00	-32.2%
Programs Carryover	0000	9780				13,014,895.00		13,014,895.00	
Carryover	1100	9780				1,061,155.00		1,061,155.00	
LCFF Supplemental Carryover	0000	9780	2,567,461.00		2,567,461.00				
Program Carryover	0000	9780	17,212,334.20		17,212,334.20				
Carryover	1100	9780	987,341.00		987,341.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,160,798.00	0.00	11,160,798.00	12,390,736.00	0.00	12,390,736.00	11.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	4,130,247.00	0.00	4,130,247.00	New

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	37,885,116.85	4,014,004.59	41,899,121.44				
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	75,000.00	0.00	75,000.00				
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	8,392,478.75	20,925.55	8,413,404.30				
4) Due from Grantor Government		9290	0.00	787,888.29	787,888.29				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	383,125.98	0.00	383,125.98				
7) Prepaid Expenditures		9330	285,948.82	694,744.58	980,693.40				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			47,021,670.40	5,517,563.01	52,539,233.41				
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	7,958,019.12	15,981.85	7,974,000.97				
2) Due to Grantor Governments		9590	1,061,446.20	0.00	1,061,446.20				
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	399,462.00	0.04	399,462.04				
6) TOTAL, LIABILITIES			9,418,927.32	15,981.89	9,434,909.21				
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									

			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							
(G9 + H2) - (I6 + J2)			37,602,743.08	5,501,581.12	43,104,324.20				

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	13,041,704.00	0.00	13,041,704.00	13,041,704.00	0.00	13,041,704.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,267,222.00	0.00	3,267,222.00	3,267,222.00	0.00	3,267,222.00	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	396,000.00	0.00	396,000.00	396,000.00	0.00	396,000.00	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	114,109,000.00	0.00	114,109,000.00	116,684,100.00	0.00	116,684,100.00	2.3%
Unsecured Roll Taxes		8042	6,973,000.00	0.00	6,973,000.00	6,973,000.00	0.00	6,973,000.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	7,277,000.00	0.00	7,277,000.00	7,277,000.00	0.00	7,277,000.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			145,063,926.00	0.00	145,063,926.00	147,639,026.00	0.00	147,639,026.00	1.8%
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	8,674,699.00	8,674,699.00	0.00	8,393,806.00	8,393,806.00	-3.2%

			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/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			145,063,926.00	8,674,699.00	153,738,625.00	147,639,026.00	8,393,806.00	156,032,832.00	1.5%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,909,994.00	2,909,994.00	0.00	2,893,209.00	2,893,209.00	-0.6%
Special Education Discretionary Grants		8182	0.00	85,448.00	85,448.00	0.00	80,764.00	80,764.00	-5.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		391,684.00	391,684.00		364,528.00	364,528.00	-6.9%
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		310,042.00	310,042.00		385,299.00	385,299.00	24.3%
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		302,702.00	302,702.00		366,234.00	366,234.00	21.0%
Public Charter Schools Grant									
Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128,								
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		40,356.00	40,356.00		37,894.00	37,894.00	-6.1%
Career and Technical									
Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	5,353,349.00	5,353,349.00	0.00	1,102,651.00	1,102,651.00	-79.4%
TOTAL, FEDERAL REVENUE			0.00	9,393,575.00	9,393,575.00	0.00	5,230,579.00	5,230,579.00	-44.3%
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	525,188.00	0.00	525,188.00	535,133.00	0.00	535,133.00	1.9%
Lottery - Unrestricted and Instructional Materials		8560	2,489,604.00	813,271.00	3,302,875.00	2,541,743.00	830,303.00	3,372,046.00	2.1%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%

			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							
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		2,462.00	2,462.00		0.00	0.00	-100.0%
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	55,460.00	13,478,469.00	13,533,929.00	55,460.00	24,472,821.00	24,528,281.00	81.2%
TOTAL, OTHER STATE REVENUE			3,070,252.00	14,294,202.00	17,364,454.00	3,132,336.00	25,303,124.00	28,435,460.00	63.8%

			2020-21 Estimated Actuals			2021-22 Budget			
			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							% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	8,533,250.00	0.00	8,533,250.00	8,483,250.00	0.00	8,483,250.00	-0.6%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	227,238.00	0.00	227,238.00	227,238.00	0.00	227,238.00	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	100,000.00	0.00	100,000.00	1,090,000.00	0.00	1,090,000.00	990.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			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							
(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	123,067.00	4,077,623.29	4,200,690.29	123,067.00	2,908,943.00	3,032,010.00	-27.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		33,792.00	33,792.00		280,072.00	280,072.00	728.8%
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			8,983,555.00	4,111,415.29	13,094,970.29	9,923,555.00	3,189,015.00	13,112,570.00	0.1%
TOTAL, REVENUES			157,117,733.00	36,473,891.29	193,591,624.29	160,694,917.00	42,116,524.00	202,811,441.00	4.8%

			2020-21 Estimated Actuals			2021-22 Budget			
			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							% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	62,041,420.00	12,244,183.75	74,285,603.75	62,736,822.00	12,765,453.00	75,502,275.00	1.6%
Certificated Pupil Support Salaries		1200	2,248,202.60	1,426,154.00	3,674,356.60	2,270,176.00	1,324,670.00	3,594,846.00	-2.2%
Certificated Supervisors' and Administrators' Salaries		1300	7,174,902.00	995,335.00	8,170,237.00	7,202,672.00	993,751.00	8,196,423.00	0.3%
Other Certificated Salaries		1900	704,958.00	147,125.25	852,083.25	532,844.00	264,632.00	797,476.00	-6.4%
TOTAL, CERTIFICATED SALARIES			72,169,482.60	14,812,798.00	86,982,280.60	72,742,514.00	15,348,506.00	88,091,020.00	1.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	404,888.00	11,233,794.00	11,638,682.00	446,809.00	12,109,998.00	12,556,807.00	7.9%
Classified Support Salaries		2200	8,112,225.00	3,510,780.00	11,623,005.00	8,190,480.00	4,075,126.00	12,265,606.00	5.5%
Classified Supervisors' and Administrators' Salaries		2300	1,541,680.00	1,765,887.00	3,307,567.00	1,572,008.00	1,855,247.00	3,427,255.00	3.6%
Clerical, Technical and Office Salaries		2400	5,512,509.00	655,944.00	6,168,453.00	5,518,061.00	634,092.00	6,152,153.00	-0.3%
Other Classified Salaries		2900	799,515.00	1,246,035.00	2,045,550.00	738,730.00	709,091.00	1,447,821.00	-29.2%
TOTAL, CLASSIFIED SALARIES			16,370,817.00	18,412,440.00	34,783,257.00	16,466,088.00	19,383,554.00	35,849,642.00	3.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	11,446,491.00	11,283,385.00	22,729,876.00	11,290,747.00	11,881,898.00	23,172,645.00	1.9%
PERS		3201-3202	3,332,366.00	3,321,798.00	6,654,164.00	3,769,650.00	4,206,806.00	7,976,456.00	19.9%
OASDI/Medicare/Alternative		3301-3302	2,292,367.00	1,423,970.00	3,716,337.00	2,312,629.00	1,664,359.00	3,976,988.00	7.0%
Health and Welfare Benefits		3401-3402	9,333,506.00	2,777,346.00	12,110,852.00	9,114,229.00	2,942,833.00	12,057,062.00	-0.4%
Unemployment Insurance		3501-3502	42,202.00	14,527.00	56,729.00	1,050,083.00	408,831.00	1,458,914.00	2471.7%
Workers' Compensation		3601-3602	1,148,650.00	391,256.00	1,539,906.00	1,139,452.00	441,501.00	1,580,953.00	2.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27,595,582.00	19,212,282.00	46,807,864.00	28,676,790.00	21,546,228.00	50,223,018.00	7.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	158,445.00	41,555.42	200,000.42	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	600.00	2,643,029.00	2,643,629.00	136,654.00	0.00	136,654.00	-94.8%
Materials and Supplies		4300	94,745.41	5,779,383.41	5,874,128.82	7,165,086.00	9,499,671.00	16,664,757.00	183.7%

			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	Resource Codes	Object Codes							
Noncapitalized Equipment		4400	28,815.65	780,854.80	809,670.45	570,447.00	52,764.00	623,211.00	-23.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			282,606.06	9,244,822.63	9,527,428.69	7,872,187.00	9,552,435.00	17,424,622.00	82.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,397,539.00	2,397,539.00	0.00	2,125,889.00	2,125,889.00	-11.3%
Travel and Conferences		5200	111,949.00	155,469.00	267,418.00	103,153.00	137,832.00	240,985.00	-9.9%
Dues and Memberships		5300	74,983.00	300.00	75,283.00	71,949.00	0.00	71,949.00	-4.4%
Insurance		5400 - 5450	1,222,099.00	0.00	1,222,099.00	1,278,099.00	0.00	1,278,099.00	4.6%
Operations and Housekeeping Services		5500	2,101,799.00	71,852.00	2,173,651.00	3,487,050.00	95,810.00	3,582,860.00	64.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	925,212.00	271,075.00	1,196,287.00	1,075,839.00	237,917.00	1,313,756.00	9.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	61,749.00	0.00	61,749.00	(27,270.00)	0.00	(27,270.00)	-144.2%
Professional/Consulting Services and Operating Expenditures		5800	14,525.00	1,778,969.00	1,793,494.00	2,650,206.00	2,594,960.00	5,245,166.00	192.5%
Communications		5900	270,032.00	280,751.00	550,783.00	235,739.00	805,030.00	1,040,769.00	89.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,782,348.00	4,955,955.00	9,738,303.00	8,874,765.00	5,997,438.00	14,872,203.00	52.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	32,566.00	32,566.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	64,300.00	61,949.00	126,249.00	60,000.00	0.00	60,000.00	-52.5%
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	27,536.00	101,180.00	128,716.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	8,430.00	24,478.00	32,908.00	8,430.00	0.00	8,430.00	-74.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,266.00	220,173.00	320,439.00	68,430.00	0.00	68,430.00	-78.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	114,425.00	0.00	114,425.00	114,425.00	0.00	114,425.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			114,425.00	0.00	114,425.00	114,425.00	0.00	114,425.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(406,378.66)	406,378.66	0.00	(301,292.00)	301,292.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(123,932.00)	0.00	(123,932.00)	(131,090.00)	0.00	(131,090.00)	5.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(530,310.66)	406,378.66	(123,932.00)	(432,382.00)	301,292.00	(131,090.00)	5.8%
TOTAL, EXPENDITURES			120,885,216.00	67,264,849.29	188,150,065.29	134,382,817.00	72,129,453.00	206,512,270.00	9.8%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(25,887,566.00)	25,887,566.00	0.00	(27,661,375.00)	27,661,375.00	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			(25,887,566.00)	25,887,566.00	0.00	(27,661,375.00)	27,661,375.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(25,887,566.00)	28,341,075.00	2,453,509.00	(27,661,375.00)	30,114,884.00	2,453,509.00	0.0%

			2020-21 Estimated Actuals			2021-22 Budget			
			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	145,063,926.00	8,674,699.00	153,738,625.00	147,639,026.00	8,393,806.00	156,032,832.00	1.5%
2) Federal Revenue		8100-8299	0.00	9,393,575.00	9,393,575.00	0.00	5,230,579.00	5,230,579.00	-44.3%
3) Other State Revenue		8300-8599	3,070,252.00	14,294,202.00	17,364,454.00	3,132,336.00	25,303,124.00	28,435,460.00	63.8%
4) Other Local Revenue		8600-8799	8,983,555.00	4,111,415.29	13,094,970.29	9,923,555.00	3,189,015.00	13,112,570.00	0.1%
5) TOTAL, REVENUES			157,117,733.00	36,473,891.29	193,591,624.29	160,694,917.00	42,116,524.00	202,811,441.00	4.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	80,497,384.00	48,763,542.56	129,260,926.56	85,019,461.00	52,913,161.00	137,932,622.00	6.7%
2) Instruction - Related Services	2000-2999		17,220,655.00	5,248,170.00	22,468,825.00	17,525,633.00	5,414,820.00	22,940,453.00	2.1%
3) Pupil Services	3000-3999		7,498,254.00	3,026,663.80	10,524,917.80	7,124,040.00	3,777,607.00	10,901,647.00	3.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		190,642.00	0.00	190,642.00	179,739.00	0.00	179,739.00	-5.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,995,587.00	4,528,369.59	10,523,956.59	13,003,005.00	4,652,683.00	17,655,688.00	67.8%
8) Plant Services	8000-8999		9,368,269.00	5,698,103.34	15,066,372.34	11,416,514.00	5,371,182.00	16,787,696.00	11.4%
9) Other Outgo	9000-9999		114,425.00	0.00	114,425.00	114,425.00	0.00	114,425.00	0.0%
10) TOTAL, EXPENDITURES			120,885,216.00	67,264,849.29	188,150,065.29	134,382,817.00	72,129,453.00	206,512,270.00	9.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36,232,517.00	(30,790,958.00)	5,441,559.00	26,312,100.00	(30,012,929.00)	(3,700,829.00)	-168.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	2,453,509.00	2,453,509.00	0.00	2,453,509.00	2,453,509.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(25,887,566.00)	25,887,566.00	0.00	(27,661,375.00)	27,661,375.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,887,566.00)	28,341,075.00	2,453,509.00	(27,661,375.00)	30,114,884.00	2,453,509.00	0.0%

			2020-21 Estimated Actuals			2021-22 Budget			
			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							% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,344,951.00	(2,449,883.00)	7,895,068.00	(1,349,275.00)	101,955.00	(1,247,320.00)	-115.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	22,327,058.00	6,911,189.00	29,238,247.00	32,672,009.00	4,461,306.00	37,133,315.00	27.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,327,058.00	6,911,189.00	29,238,247.00	32,672,009.00	4,461,306.00	37,133,315.00	27.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,327,058.00	6,911,189.00	29,238,247.00	32,672,009.00	4,461,306.00	37,133,315.00	27.0%
2) Ending Balance, June 30 (E + F1e)			32,672,009.00	4,461,306.00	37,133,315.00	31,322,734.00	4,563,261.00	35,885,995.00	-3.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Stores		9712	383,125.98	0.00	383,125.98	378,532.00	0.00	378,532.00	-1.2%
Prepaid Items		9713	285,948.82	694,744.58	980,693.40	272,169.00	116,982.00	389,151.00	-60.3%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	3,766,561.42	3,766,561.42	0.00	4,446,279.00	4,446,279.00	18.0%
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	20,767,136.20	0.00	20,767,136.20	14,076,050.00	0.00	14,076,050.00	-32.2%
Programs Carryover	0000	9780				13,014,895.00		13,014,895.00	
Carryover	1100	9780				1,061,155.00		1,061,155.00	
LCFF Supplemental Carryover	0000	9780	2,567,461.00		2,567,461.00				
Program Carryover	0000	9780	17,212,334.20		17,212,334.20				
Carryover	1100	9780	987,341.00		987,341.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	11,160,798.00	0.00	11,160,798.00	12,390,736.00	0.00	12,390,736.00	11.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	4,130,247.00	0.00	4,130,247.00	New

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigati	60,000.00	0.00
6300	Lottery: Instructional Materials	345,744.09	1,753,810.00
6546	Mental Health-Related Services	744,783.00	199,561.00
7311	Classified School Employee Professional Development Block Grant	93,014.00	78,189.00
9010	Other Restricted Local	2,523,020.33	2,414,719.00
Total, Restricted Balance		3,766,561.42	4,446,279.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,199,105.89	3,000,000.00	-6.2%
3) Other State Revenue		8300-8599	440,799.50	200,000.00	-54.6%
4) Other Local Revenue		8600-8799	9,250.00	5,416.00	-41.4%
5) TOTAL, REVENUES			3,649,155.39	3,205,416.00	-12.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,609,749.00	1,692,929.00	5.2%
3) Employee Benefits		3000-3999	572,968.00	665,736.00	16.2%
4) Books and Supplies		4000-4999	567,544.11	1,432,400.00	152.4%
5) Services and Other Operating Expenditures		5000-5999	510,485.89	95,250.00	-81.3%
6) Capital Outlay		6000-6999	6,500.00	35,000.00	438.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	123,932.00	131,090.00	5.8%
9) TOTAL, EXPENDITURES			3,391,179.00	4,052,405.00	19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			257,976.39	(846,989.00)	-428.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			257,976.39	(846,989.00)	-428.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	927,382.00	1,185,358.39	27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			927,382.00	1,185,358.39	27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			927,382.00	1,185,358.39	27.8%
2) Ending Balance, June 30 (E + F1e)			1,185,358.39	338,369.39	-71.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,959.00	0.00	-100.0%
Stores		9712	181,449.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,001,949.86	338,369.39	-66.2%
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	421,897.81		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	(352,615.00)		
c) in Revolving Cash Account		9130	1,959.00		
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	913,208.40		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	181,449.53		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,165,899.74		
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)			1,165,899.74		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,199,105.89	3,000,000.00	-6.2%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,199,105.89	3,000,000.00	-6.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	440,799.50	200,000.00	-54.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			440,799.50	200,000.00	-54.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,000.00	5,416.00	-39.8%
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	250.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			9,250.00	5,416.00	-41.4%
TOTAL, REVENUES			3,649,155.39	3,205,416.00	-12.2%

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	903,417.00	962,922.00	6.6%
Classified Supervisors' and Administrators' Salaries		2300	554,601.00	573,259.00	3.4%
Clerical, Technical and Office Salaries		2400	151,731.00	156,748.00	3.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,609,749.00	1,692,929.00	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	279,966.00	333,962.00	19.3%
OASDI/Medicare/Alternative		3301-3302	113,724.00	120,789.00	6.2%
Health and Welfare Benefits		3401-3402	157,156.00	169,695.00	8.0%
Unemployment Insurance		3501-3502	756.00	19,664.00	2501.1%
Workers' Compensation		3601-3602	21,366.00	21,626.00	1.2%
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			572,968.00	665,736.00	16.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	93,650.00	162,000.00	73.0%
Noncapitalized Equipment		4400	29,000.00	5,000.00	-82.8%
Food		4700	444,894.11	1,265,400.00	184.4%
TOTAL, BOOKS AND SUPPLIES			567,544.11	1,432,400.00	152.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	399,105.89	0.00	-100.0%
Travel and Conferences		5200	3,450.00	3,250.00	-5.8%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,500.00	9,500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,800.00	70,800.00	-10.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,880.00	3,000.00	-49.0%
Professional/Consulting Services and Operating Expenditures		5800	8,750.00	3,700.00	-57.7%
Communications		5900	4,000.00	4,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			510,485.89	95,250.00	-81.3%
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	6,500.00	35,000.00	438.5%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,500.00	35,000.00	438.5%
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	123,932.00	131,090.00	5.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			123,932.00	131,090.00	5.8%
TOTAL, EXPENDITURES			3,391,179.00	4,052,405.00	19.5%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,199,105.89	3,000,000.00	-6.2%
3) Other State Revenue		8300-8599	440,799.50	200,000.00	-54.6%
4) Other Local Revenue		8600-8799	9,250.00	5,416.00	-41.4%
5) TOTAL, REVENUES			3,649,155.39	3,205,416.00	-12.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		3,257,747.00	3,911,815.00	20.1%
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		123,932.00	131,090.00	5.8%
8) Plant Services	8000-8999		9,500.00	9,500.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,391,179.00	4,052,405.00	19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			257,976.39	(846,989.00)	-428.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			257,976.39	(846,989.00)	-428.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	927,382.00	1,185,358.39	27.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			927,382.00	1,185,358.39	27.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			927,382.00	1,185,358.39	27.8%
2) Ending Balance, June 30 (E + F1e)			1,185,358.39	338,369.39	-71.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,959.00	0.00	-100.0%
Stores		9712	181,449.53	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,001,949.86	338,369.39	-66.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,001,949.86	338,369.39
Total, Restricted Balance		1,001,949.86	338,369.39

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,040,472.00	3,705,337.00	21.9%
5) TOTAL, REVENUES			3,040,472.00	3,705,337.00	21.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	324,650.00	368,191.00	13.4%
3) Employee Benefits		3000-3999	84,595.00	118,028.00	39.5%
4) Books and Supplies		4000-4999	24,048.34	4,332.00	-82.0%
5) Services and Other Operating Expenditures		5000-5999	1,100,038.00	680,175.00	-38.2%
6) Capital Outlay		6000-6999	10,754,419.00	5,565,009.00	-48.3%
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			12,287,750.34	6,735,735.00	-45.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,247,278.34)	(3,030,398.00)	-67.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,453,509.00	2,453,509.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,453,509.00)	(2,453,509.00)	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)			(11,700,787.34)	(5,483,907.00)	-53.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,086,429.00	5,385,641.66	-68.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,086,429.00	5,385,641.66	-68.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,086,429.00	5,385,641.66	-68.5%
2) Ending Balance, June 30 (E + F1e)			5,385,641.66	(98,265.34)	-101.8%
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	2,913,350.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,472,291.66	3,564,476.66	44.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(3,662,742.00)	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,877,940.54		
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			16,877,940.54		
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	212,295.85		
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			212,295.85		
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)			16,665,644.69		

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	2,829,701.00	3,612,000.00	27.6%
Interest		8660	210,771.00	93,337.00	-55.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,040,472.00	3,705,337.00	21.9%
TOTAL, REVENUES			3,040,472.00	3,705,337.00	21.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	82,425.00	78,277.00	-5.0%
Classified Supervisors' and Administrators' Salaries		2300	144,527.00	144,527.00	0.0%
Clerical, Technical and Office Salaries		2400	67,698.00	85,387.00	26.1%
Other Classified Salaries		2900	30,000.00	60,000.00	100.0%
TOTAL, CLASSIFIED SALARIES			324,650.00	368,191.00	13.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	23,085.00	22,756.00	-1.4%
PERS		3201-3202	21,760.00	37,643.00	73.0%
OASDI/Medicare/Alternative		3301-3302	15,324.00	18,925.00	23.5%
Health and Welfare Benefits		3401-3402	20,121.00	17,255.00	-14.2%
Unemployment Insurance		3501-3502	159.00	4,484.00	2720.1%
Workers' Compensation		3601-3602	4,146.00	16,965.00	309.2%
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			84,595.00	118,028.00	39.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	24,048.34	4,332.00	-82.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,048.34	4,332.00	-82.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,460.00	11,100.00	-36.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	594,862.00	442,000.00	-25.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,360.00	3,360.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	484,352.00	223,711.00	-53.8%
Communications		5900	4.00	4.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,100,038.00	680,175.00	-38.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	516,591.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	10,237,828.00	5,565,009.00	-45.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,754,419.00	5,565,009.00	-48.3%
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			12,287,750.34	6,735,735.00	-45.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,453,509.00	2,453,509.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,453,509.00	2,453,509.00	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)			(2,453,509.00)	(2,453,509.00)	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,040,472.00	3,705,337.00	21.9%
5) TOTAL, REVENUES			3,040,472.00	3,705,337.00	21.9%
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		12,287,750.34	6,735,735.00	-45.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,287,750.34	6,735,735.00	-45.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,247,278.34)	(3,030,398.00)	-67.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,453,509.00	2,453,509.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,453,509.00)	(2,453,509.00)	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)			(11,700,787.34)	(5,483,907.00)	-53.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,086,429.00	5,385,641.66	-68.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,086,429.00	5,385,641.66	-68.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,086,429.00	5,385,641.66	-68.5%
2) Ending Balance, June 30 (E + F1e)			5,385,641.66	(98,265.34)	-101.8%
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	2,913,350.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,472,291.66	3,564,476.66	44.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(3,662,742.00)	New

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	2,913,350.00	0.00
Total, Restricted Balance		2,913,350.00	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	641,375.00	823,962.00	28.5%
5) TOTAL, REVENUES			641,375.00	823,962.00	28.5%
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	1,300.00	1,300.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	333,838.00	270,022.00	-19.1%
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			335,138.00	271,322.00	-19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			306,237.00	552,640.00	80.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			306,237.00	552,640.00	80.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,607,120.00	1,913,357.00	19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,607,120.00	1,913,357.00	19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,607,120.00	1,913,357.00	19.1%
2) Ending Balance, June 30 (E + F1e)			1,913,357.00	2,465,997.00	28.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	306,237.00	858,877.00	180.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,607,120.00	1,607,120.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,950,988.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,950,988.78		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,950,988.78		

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	24,375.00	23,458.00	-3.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	617,000.00	800,504.00	29.7%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			641,375.00	823,962.00	28.5%
TOTAL, REVENUES			641,375.00	823,962.00	28.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,300.00	1,300.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,300.00	1,300.00	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	297,008.00	233,192.00	-21.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	18,730.00	18,730.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,100.00	18,100.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			333,838.00	270,022.00	-19.1%
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			335,138.00	271,322.00	-19.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	641,375.00	823,962.00	28.5%
5) TOTAL, REVENUES			641,375.00	823,962.00	28.5%
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		18,730.00	18,730.00	0.0%
8) Plant Services	8000-8999		316,408.00	252,592.00	-20.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			335,138.00	271,322.00	-19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			306,237.00	552,640.00	80.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			306,237.00	552,640.00	80.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,607,120.00	1,913,357.00	19.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,607,120.00	1,913,357.00	19.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,607,120.00	1,913,357.00	19.1%
2) Ending Balance, June 30 (E + F1e)			1,913,357.00	2,465,997.00	28.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	306,237.00	858,877.00	180.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,607,120.00	1,607,120.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	306,237.00	858,877.00
Total, Restricted Balance		306,237.00	858,877.00

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	12,423,375.70	12,423,375.70	0.0%
4) Other Local Revenue		8600-8799	12,390,052.27	12,390,052.27	0.0%
5) TOTAL, REVENUES			24,813,427.97	24,813,427.97	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	29,084,093.66	29,084,093.66	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,084,093.66	29,084,093.66	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,270,665.69)	(4,270,665.69)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,270,665.69)	(4,270,665.69)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,481,515.01	13,210,849.32	-24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,481,515.01	13,210,849.32	-24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,481,515.01	13,210,849.32	-24.4%
2) Ending Balance, June 30 (E + F1e)			13,210,849.32	8,940,183.63	-32.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,210,849.32	8,940,183.63	-32.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	12,423,375.70	12,423,375.70	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,423,375.70	12,423,375.70	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	11,145,564.33	11,145,564.33	0.0%
Unsecured Roll		8612	713,119.85	713,119.85	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	505,207.90	505,207.90	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	26,160.19	26,160.19	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,390,052.27	12,390,052.27	0.0%
TOTAL, REVENUES			24,813,427.97	24,813,427.97	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	8,537,889.33	8,537,889.33	0.0%
Bond Interest and Other Service Charges		7434	20,546,204.33	20,546,204.33	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)			29,084,093.66	29,084,093.66	0.0%
TOTAL, EXPENDITURES			29,084,093.66	29,084,093.66	0.0%

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

Description	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	12,423,375.70	12,423,375.70	0.0%
4) Other Local Revenue		8600-8799	12,390,052.27	12,390,052.27	0.0%
5) TOTAL, REVENUES			24,813,427.97	24,813,427.97	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	29,084,093.66	29,084,093.66	0.0%
10) TOTAL, EXPENDITURES			29,084,093.66	29,084,093.66	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,270,665.69)	(4,270,665.69)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,270,665.69)	(4,270,665.69)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,481,515.01	13,210,849.32	-24.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,481,515.01	13,210,849.32	-24.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,481,515.01	13,210,849.32	-24.4%
2) Ending Balance, June 30 (E + F1e)			13,210,849.32	8,940,183.63	-32.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,210,849.32	8,940,183.63	-32.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	523,458.00	802,924.00	53.4%
5) TOTAL, REVENUES			523,458.00	802,924.00	53.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	34,100.00	35,100.00	2.9%
2) Classified Salaries		2000-2999	385,074.00	500,770.00	30.0%
3) Employee Benefits		3000-3999	168,606.00	237,054.00	40.6%
4) Books and Supplies		4000-4999	25,507.00	28,000.00	9.8%
5) Services and Other Operating Expenses		5000-5999	(89,829.00)	2,000.00	-102.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			523,458.00	802,924.00	53.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	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	558,292.53		
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			558,292.53		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	54,945.00		
2) TOTAL, DEFERRED OUTFLOWS			54,945.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	2,730.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	95,715.27		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	368,000.00		
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			466,445.27		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	40,000.00		
2) TOTAL, DEFERRED INFLOWS			40,000.00		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			106,792.26		

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	523,458.00	802,924.00	53.4%
TOTAL, OTHER LOCAL REVENUE			523,458.00	802,924.00	53.4%
TOTAL, REVENUES			523,458.00	802,924.00	53.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	34,100.00	35,100.00	2.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			34,100.00	35,100.00	2.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	176,235.00	240,167.00	36.3%
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	44,346.00	New
Other Classified Salaries		2900	208,839.00	216,257.00	3.6%
TOTAL, CLASSIFIED SALARIES			385,074.00	500,770.00	30.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	5,444.00	5,526.00	1.5%
PERS		3201-3202	72,415.00	96,845.00	33.7%
OASDI/Medicare/Alternative		3301-3302	28,436.00	37,348.00	31.3%
Health and Welfare Benefits		3401-3402	56,758.00	84,144.00	48.3%
Unemployment Insurance		3501-3502	199.00	6,346.00	3088.9%
Workers' Compensation		3601-3602	5,354.00	6,845.00	27.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			168,606.00	237,054.00	40.6%
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	25,507.00	28,000.00	9.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,507.00	28,000.00	9.8%

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		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(93,079.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	3,250.00	2,000.00	-38.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			(89,829.00)	2,000.00	-102.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
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			523,458.00	802,924.00	53.4%

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					
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	523,458.00	802,924.00	53.4%
5) TOTAL, REVENUES			523,458.00	802,924.00	53.4%
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		523,458.00	802,924.00	53.4%
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			523,458.00	802,924.00	53.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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	23,474,569.00	21,307,670.00	-9.2%
5) TOTAL, REVENUES			23,474,569.00	21,307,670.00	-9.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	67,580.00	67,580.00	0.0%
2) Classified Salaries		2000-2999	86,984.00	88,040.00	1.2%
3) Employee Benefits		3000-3999	50,613.00	55,682.00	10.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	23,675,869.00	21,930,398.00	-7.4%
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			23,881,046.00	22,141,700.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(406,477.00)	(834,030.00)	105.2%
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 NET POSITION (C + D4)			(406,477.00)	(834,030.00)	105.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,425,418.00	6,018,941.00	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,425,418.00	6,018,941.00	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,425,418.00	6,018,941.00	-6.3%
2) Ending Net Position, June 30 (E + F1e)			6,018,941.00	5,184,911.00	-13.9%
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	6,018,941.00	5,184,911.00	-13.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,529,600.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	73,731.19		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	557,995.48		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	97,655.99		
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			8,258,983.45		
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	2,315,773.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	1,034,675.06		
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			3,350,448.19		
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)			4,908,535.26		

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	42,427.00	40,481.00	-4.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	23,430,042.00	21,265,789.00	-9.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,100.00	1,400.00	-33.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,474,569.00	21,307,670.00	-9.2%
TOTAL, REVENUES			23,474,569.00	21,307,670.00	-9.2%

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	67,580.00	67,580.00	0.0%
TOTAL, CERTIFICATED SALARIES			67,580.00	67,580.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	23,238.00	23,903.00	2.9%
Clerical, Technical and Office Salaries		2400	63,746.00	64,137.00	0.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			86,984.00	88,040.00	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	14,355.00	14,256.00	-0.7%
PERS		3201-3202	13,195.00	14,751.00	11.8%
OASDI/Medicare/Alternative		3301-3302	5,937.00	5,926.00	-0.2%
Health and Welfare Benefits		3401-3402	15,078.00	16,937.00	12.3%
Unemployment Insurance		3501-3502	74.00	1,825.00	2366.2%
Workers' Compensation		3601-3602	1,974.00	1,987.00	0.7%
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			50,613.00	55,682.00	10.0%
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	23,541,809.00	21,789,218.00	-7.4%
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	3,360.00	2,180.00	-35.1%
Professional/Consulting Services and Operating Expenditures		5800	130,700.00	139,000.00	6.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			23,675,869.00	21,930,398.00	-7.4%
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			23,881,046.00	22,141,700.00	-7.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	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	23,474,569.00	21,307,670.00	-9.2%
5) TOTAL, REVENUES			23,474,569.00	21,307,670.00	-9.2%
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		23,881,046.00	22,141,700.00	-7.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			23,881,046.00	22,141,700.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(406,477.00)	(834,030.00)	105.2%
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 NET POSITION (C + D4)			(406,477.00)	(834,030.00)	105.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,425,418.00	6,018,941.00	-6.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,425,418.00	6,018,941.00	-6.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,425,418.00	6,018,941.00	-6.3%
2) Ending Net Position, June 30 (E + F1e)			6,018,941.00	5,184,911.00	-13.9%
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	6,018,941.00	5,184,911.00	-13.9%

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(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	147,639,026.00	1.58%	149,972,372.00	1.68%	152,493,200.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,132,336.00	2.48%	3,210,018.00	3.11%	3,309,849.00
4. Other Local Revenues	8600-8799	9,923,555.00	0.26%	9,949,715.00	-83.46%	1,645,856.00
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	(27,661,375.00)	4.49%	(28,903,353.00)	1.59%	(29,362,603.00)
6. Total (Sum lines A1 thru A5c)		133,033,542.00	0.90%	134,228,752.00	-4.58%	128,086,302.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				72,742,514.00		70,623,809.00
b. Step & Column Adjustment				1,043,701.00		1,035,004.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,162,406.00)		(1,623,604.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	72,742,514.00	-2.91%	70,623,809.00	-0.83%	70,035,209.00
2. Classified Salaries						
a. Base Salaries				16,466,088.00		16,600,346.00
b. Step & Column Adjustment				245,325.00		247,341.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(111,067.00)		(111,067.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,466,088.00	0.82%	16,600,346.00	0.82%	16,736,620.00
3. Employee Benefits	3000-3999	28,676,790.00	1.43%	29,087,260.00	-0.15%	29,043,349.00
4. Books and Supplies	4000-4999	7,872,187.00	2.71%	8,085,181.00	2.23%	8,265,481.00
5. Services and Other Operating Expenditures	5000-5999	8,874,765.00	-8.87%	8,087,759.00	5.94%	8,568,059.00
6. Capital Outlay	6000-6999	68,430.00	0.00%	68,430.00	0.00%	68,430.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	114,425.00	0.00%	114,425.00	0.00%	114,425.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(432,382.00)	0.00%	(432,382.00)	0.00%	(432,382.00)
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		134,382,817.00	-1.60%	132,234,828.00	0.12%	132,399,191.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,349,275.00)		1,993,924.00		(4,312,889.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		32,672,009.00		31,322,734.00		33,316,658.00
2. Ending Fund Balance (Sum lines C and D1)		31,322,734.00		33,316,658.00		29,003,769.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	725,701.00		400,351.00		289,266.00
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	14,076,050.00		21,486,751.00		15,304,231.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,390,736.00		11,429,556.00		13,410,272.00
2. Unassigned/Unappropriated	9790	4,130,247.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		31,322,734.00		33,316,658.00		29,003,769.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,390,736.00		11,429,556.00		13,410,272.00
c. Unassigned/Unappropriated	9790	4,130,247.00		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)		16,520,983.00		11,429,556.00		13,410,272.00
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.						
Reduction of certificated cost due to attrition and declining enrollment in both 2022-23 and 2023-24.						

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	8,393,806.00	2.48%	8,601,972.00	3.11%	8,869,494.00
2. Federal Revenues	8100-8299	5,230,579.00	-21.08%	4,127,928.00	0.00%	4,127,928.00
3. Other State Revenues	8300-8599	25,303,124.00	-55.68%	11,215,587.00	0.00%	11,215,587.00
4. Other Local Revenues	8600-8799	3,189,015.00	0.00%	3,189,015.00	1.00%	3,220,876.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,453,509.00	0.00%	2,453,509.00	0.00%	2,453,509.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	27,661,375.00	4.49%	28,903,353.00	1.59%	29,362,603.00
6. Total (Sum lines A1 thru A5c)		72,231,408.00	-19.02%	58,491,364.00	1.30%	59,249,997.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,348,506.00		12,998,119.00
b. Step & Column Adjustment				230,228.00		194,971.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,580,615.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,348,506.00	-15.31%	12,998,119.00	1.50%	13,193,090.00
2. Classified Salaries						
a. Base Salaries				19,383,554.00		18,445,465.00
b. Step & Column Adjustment				290,753.00		276,682.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,228,842.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,383,554.00	-4.84%	18,445,465.00	1.50%	18,722,147.00
3. Employee Benefits	3000-3999	21,546,228.00	-1.52%	21,217,832.00	1.55%	21,546,457.00
4. Books and Supplies	4000-4999	9,552,435.00	-81.53%	1,763,876.00	2.23%	1,803,211.00
5. Services and Other Operating Expenditures	5000-5999	5,997,438.00	-41.12%	3,531,186.00	2.23%	3,609,932.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	301,292.00	0.00%	301,292.00	0.00%	301,292.00
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)		72,129,453.00	-19.23%	58,257,770.00	1.58%	59,176,129.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		101,955.00		233,594.00		73,868.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,461,306.00		4,563,261.00		4,796,855.00
2. Ending Fund Balance (Sum lines C and D1)		4,563,261.00		4,796,855.00		4,870,723.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	116,982.00		0.00		0.00
b. Restricted	9740	4,446,279.00		4,796,855.00		4,870,723.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,563,261.00		4,796,855.00		4,870,723.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Removal of one time cost from Expanded Learning and In-Person Instruction Grants in 2022-23.						

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	156,032,832.00	1.63%	158,574,344.00	1.76%	161,362,694.00
2. Federal Revenues	8100-8299	5,230,579.00	-21.08%	4,127,928.00	0.00%	4,127,928.00
3. Other State Revenues	8300-8599	28,435,460.00	-49.27%	14,425,605.00	0.69%	14,525,436.00
4. Other Local Revenues	8600-8799	13,112,570.00	0.20%	13,138,730.00	-62.96%	4,866,732.00
5. Other Financing Sources						
a. Transfers In	8900-8929	2,453,509.00	0.00%	2,453,509.00	0.00%	2,453,509.00
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)		205,264,950.00	-6.11%	192,720,116.00	-2.79%	187,336,299.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				88,091,020.00		83,621,928.00
b. Step & Column Adjustment				1,273,929.00		1,229,975.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,743,021.00)		(1,623,604.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	88,091,020.00	-5.07%	83,621,928.00	-0.47%	83,228,299.00
2. Classified Salaries						
a. Base Salaries				35,849,642.00		35,045,811.00
b. Step & Column Adjustment				536,078.00		524,023.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,339,909.00)		(111,067.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,849,642.00	-2.24%	35,045,811.00	1.18%	35,458,767.00
3. Employee Benefits	3000-3999	50,223,018.00	0.16%	50,305,092.00	0.57%	50,589,806.00
4. Books and Supplies	4000-4999	17,424,622.00	-43.48%	9,849,057.00	2.23%	10,068,692.00
5. Services and Other Operating Expenditures	5000-5999	14,872,203.00	-21.87%	11,618,945.00	4.81%	12,177,991.00
6. Capital Outlay	6000-6999	68,430.00	0.00%	68,430.00	0.00%	68,430.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	114,425.00	0.00%	114,425.00	0.00%	114,425.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(131,090.00)	0.00%	(131,090.00)	0.00%	(131,090.00)
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		206,512,270.00	-7.76%	190,492,598.00	0.57%	191,575,320.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,247,320.00)		2,227,518.00		(4,239,021.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		37,133,315.00		35,885,995.00		38,113,513.00
2. Ending Fund Balance (Sum lines C and D1)		35,885,995.00		38,113,513.00		33,874,492.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	842,683.00		400,351.00		289,266.00
b. Restricted	9740	4,446,279.00		4,796,855.00		4,870,723.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	14,076,050.00		21,486,751.00		15,304,231.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,390,736.00		11,429,556.00		13,410,272.00
2. Unassigned/Unappropriated	9790	4,130,247.00		0.00		0.00
f. Total Components of Ending Fund Balance		35,885,995.00		38,113,513.00		33,874,492.00
(Line D3f must agree with line D2)						

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	12,390,736.00		11,429,556.00		13,410,272.00
c. Unassigned/Unappropriated	9790	4,130,247.00		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)		16,520,983.00		11,429,556.00		13,410,272.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.00%		6.00%		7.00%
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)		14,869.83		14,078.00		13,601.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		206,512,270.00		190,492,598.00		191,575,320.00
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)		206,512,270.00		190,492,598.00		191,575,320.00
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)		6,195,368.10		5,714,777.94		5,747,259.60
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)		6,195,368.10		5,714,777.94		5,747,259.60
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	17,038	17,626		
Charter School				
Total ADA	17,038	17,626	N/A	Met
Second Prior Year (2019-20)				
District Regular	17,052	16,976		
Charter School				
Total ADA	17,052	16,976	0.4%	Met
First Prior Year (2020-21)				
District Regular	16,351	16,336		
Charter School		0		
Total ADA	16,351	16,336	0.1%	Met
Budget Year (2021-22)				
District Regular	16,336			
Charter School	0			
Total ADA	16,336			

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	17,038	17,363		
Charter School				
Total Enrollment	17,038	17,363	N/A	Met
Second Prior Year (2019-20)				
District Regular	16,878	16,718		
Charter School				
Total Enrollment	16,878	16,718	0.9%	Met
First Prior Year (2020-21)				
District Regular	16,083	16,336		
Charter School				
Total Enrollment	16,083	16,336	N/A	Met
Budget Year (2021-22)				
District Regular	15,119			
Charter School				
Total Enrollment	15,119			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	16,976	17,363	
Charter School		0	
Total ADA/Enrollment	16,976	17,363	97.8%
Second Prior Year (2019-20)			
District Regular	16,976	16,718	
Charter School			
Total ADA/Enrollment	16,976	16,718	101.5%
First Prior Year (2020-21)			
District Regular	16,336	16,336	
Charter School	0		
Total ADA/Enrollment	16,336	16,336	100.0%
Historical Average Ratio:			99.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			100.3%

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

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

Fiscal Year	Estimated P-2 ADA 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	14,870	15,119		
Charter School	0			
Total ADA/Enrollment	14,870	15,119	98.4%	Met
1st Subsequent Year (2022-23)				
District Regular	14,078	14,314		
Charter School	0	0		
Total ADA/Enrollment	14,078	14,314	98.4%	Met
2nd Subsequent Year (2023-24)				
District Regular	13,601	13,824		
Charter School				
Total ADA/Enrollment	13,601	13,824	98.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Basic Aid

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	16,336.00	16,336.00	14,869.83	14,078.30
b. Prior Year ADA (Funded)		16,336.00	16,336.00	14,869.83
c. Difference (Step 1a minus Step 1b)		0.00	(1,466.17)	(791.53)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-8.98%	-5.32%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		147,639,026.00	149,972,372.00	152,493,200.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		7,485,298.62	3,719,314.83	4,742,538.52
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%	-6.50%	-2.21%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	128,755,000.00	131,330,100.00	133,956,702.00	136,635,836.00
Percent Change from Previous Year		2.00%	2.00%	2.00%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		1.00% to 3.00%	1.00% to 3.00%	1.00% to 3.00%

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)	145,063,926.00	147,639,026.00	149,972,372.00	152,493,200.00
District's Projected Change in LCFF Revenue:		1.78%	1.58%	1.68%
Basic Aid Standard:		1.00% to 3.00%	1.00% to 3.00%	1.00% to 3.00%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	123,560,070.02	135,399,784.44	91.3%
Second Prior Year (2019-20)	123,001,581.63	133,985,586.13	91.8%
First Prior Year (2020-21)	116,135,881.60	120,885,216.00	96.1%
	Historical Average Ratio:		93.1%

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%
	90.1% to 96.1%	90.1% to 96.1%	90.1% to 96.1%

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)	117,885,392.00	134,382,817.00	87.7%	Not Met
1st Subsequent Year (2022-23)	116,311,415.00	132,234,828.00	88.0%	Not Met
2nd Subsequent Year (2023-24)	115,815,178.00	132,399,191.00	87.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

A big portion of the district's one-time funds from Expanded Learning Opportunity and In-Person Grants are budgeted in the salary and benefits. This is in alignment of what is in our LCAP plan.

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%	-6.50%	-2.21%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.93% to 15.07%	-16.50% to 3.50%	-12.21% to 7.79%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.07% to 10.07%	-11.50% to -1.50%	-7.21% to 2.79%

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)	9,393,575.00		
Budget Year (2021-22)	5,230,579.00	-44.32%	Yes
1st Subsequent Year (2022-23)	4,127,928.00	-21.08%	Yes
2nd Subsequent Year (2023-24)	4,127,928.00	0.00%	No

Explanation:
(required if Yes)

Removal of one time COVID funds, Expanded Learning and In-Person Instruction Grants.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	17,364,454.00		
Budget Year (2021-22)	28,435,460.00	63.76%	Yes
1st Subsequent Year (2022-23)	14,425,605.00	-49.27%	Yes
2nd Subsequent Year (2023-24)	14,525,436.00	0.69%	No

Explanation:
(required if Yes)

Removal of one time COVID funds, Expanded Learning and In-Person Instruction Grants.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	13,094,970.29		
Budget Year (2021-22)	13,112,570.00	0.13%	No
1st Subsequent Year (2022-23)	13,138,730.00	0.20%	Yes
2nd Subsequent Year (2023-24)	4,866,732.00	-62.96%	Yes

Explanation:
(required if Yes)

Reduction of estimated local donation in 2023-24 due to uncertain economic condition.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	9,527,428.69		
Budget Year (2021-22)	17,424,622.00	82.89%	Yes
1st Subsequent Year (2022-23)	9,849,057.00	-43.48%	Yes
2nd Subsequent Year (2023-24)	10,068,692.00	2.23%	No

Explanation:
(required if Yes)

Removal of one time COVID funds, Expanded Learning and In-Person Instruction Grants.

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

First Prior Year (2020-21)	9,738,303.00		
Budget Year (2021-22)	14,872,203.00	52.72%	Yes
1st Subsequent Year (2022-23)	11,618,945.00	-21.87%	Yes
2nd Subsequent Year (2023-24)	12,177,991.00	4.81%	Yes

Explanation:
(required if Yes)

Removal of one time COVID funds, Expanded Learning and In-Person Instruction Grants.

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)	39,852,999.29		
Budget Year (2021-22)	46,778,609.00	17.38%	Not Met
1st Subsequent Year (2022-23)	31,692,263.00	-32.25%	Not Met
2nd Subsequent Year (2023-24)	23,520,096.00	-25.79%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	19,265,731.69		
Budget Year (2021-22)	32,296,825.00	67.64%	Not Met
1st Subsequent Year (2022-23)	21,468,002.00	-33.53%	Not Met
2nd Subsequent Year (2023-24)	22,246,683.00	3.63%	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)

Removal of one time COVID funds, Expanded Learning and In-Person Instruction Grants.

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

Removal of one time COVID funds, Expanded Learning and In-Person Instruction Grants.

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

Reduction of estimated local donation in 2023-24 due to uncertain economic condition.

- 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)

Removal of one time COVID funds, Expanded Learning and In-Person Instruction Grants.

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

Removal of one time COVID funds, Expanded Learning and In-Person Instruction Grants.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

196,891,135.00

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

c. Net Budgeted Expenditures and Other Financing Uses

196,891,135.00

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

5,906,734.05

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

6,588,503.00

Status

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	12,313,535.19	11,815,397.65	11,160,798.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
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)	12,313,535.19	11,815,397.65	11,160,798.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	205,225,586.54	196,923,295.17	188,150,065.29
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)	205,225,586.54	196,923,295.17	188,150,065.29
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	6.0%	6.0%	5.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.0%	2.0%	2.0%

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)	1,262,029.89	135,401,558.47	N/A	Met
Second Prior Year (2019-20)	(1,743,208.43)	133,986,187.51	1.3%	Met
First Prior Year (2020-21)	10,344,951.00	120,885,216.00	N/A	Met
Budget Year (2021-22) (Information only)	(1,349,275.00)	134,382,817.00		

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)	22,808,236.00	22,808,236.48	N/A	Met
Second Prior Year (2019-20)	21,684,534.27	24,070,266.37	N/A	Met
First Prior Year (2020-21)	22,645,061.24	22,327,058.00	1.4%	Not Met
Budget Year (2021-22) (Information only)	32,672,009.00			

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

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

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

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

Explanation:
(required if NOT met)

2020-21 Original budget beginning fund balance was slightly underestimated due to the COVID factor when developing the budget last year. There was an assumption that the District may have some unspent money but instead the cost went up in an early preparation for the pandemic.

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.)	14,870	14,078	13,601
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

- b. 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)	206,512,270.00	190,492,598.00	191,575,320.00
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)	206,512,270.00	190,492,598.00	191,575,320.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,195,368.10	5,714,777.94	5,747,259.60
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)	6,195,368.10	5,714,777.94	5,747,259.60

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	12,390,736.00	11,429,556.00	13,410,272.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,130,247.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	16,520,983.00	11,429,556.00	13,410,272.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.00%	6.00%	7.00%
District's Reserve Standard (Section 10B, Line 7):	6,195,368.10	5,714,777.94	5,747,259.60
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(25,887,566.00)			
Budget Year (2021-22)	(27,661,375.00)	1,773,809.00	6.9%	Met
1st Subsequent Year (2022-23)	(28,903,353.00)	1,241,978.00	4.5%	Met
2nd Subsequent Year (2023-24)	(29,362,603.00)	459,250.00	1.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	2,453,509.00			
Budget Year (2021-22)	2,453,509.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	2,453,509.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	2,453,509.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases	3	General Fund	7439	233,497
Certificates of Participation				
General Obligation Bonds	20	Bond I & R Fund	7439	105,450,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

2016 GO BONDS	13		7439	24,985,000
2013 GO BONDS	6		7439	20,025,000
2011 GO BONDS	5		7439	5,650,086
2010 GO BONDS	13		7439	1,401,869
2008 GO BONDS	11		7439	1,004,933
2019 GO BONDS	18		7439	120,535,000
TOTAL:				279,285,385

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	207,180	213,325	185,510	69,765
Certificates of Participation				
General Obligation Bonds	5,829,188	4,727,219	5,111,706	4,693,381
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

2016 GO BONDS	951,438	1,274,838	4,414,113	4,322,288
2013 GO BONDS	4,876,850	3,960,650	5,702,750	3,369,275
2011 GO BONDS	2,102,000	2,116,625	0	0
2010 GO BONDS	750,625	0	0	0
2008 GO BONDS	0	0	0	0
2019 GO BONDS	5,956,408	4,531,345	6,186,935	6,159,813
Total Annual Payments:	20,673,689	16,824,002	21,601,014	18,614,522
Has total annual payment increased over prior year (2020-21)?	No	Yes	No	No

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 in principals is going up in 2022-23 due to payment of the two bond refinance the District had in 2019-20 and 2020-21.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

No

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

No

- b. Do benefits continue past age 65?

No

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

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

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 4a minus Line 4b)
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

0.00

5. OPEB Contributions

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

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

0.00		

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

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

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

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-insured in employee health and welfare while workers' compensation insurance is with a JPA, Santa Clara County Schools Insurance Group.

3. Self-Insurance Liabilities

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

2,315,763.30
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)
13,973,469.00	13,973,469.00	13,973,469.00
13,973,469.00	13,973,469.00	13,973,469.00

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	803.0	797.9	771.9	759.9

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

- 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)?

No

No

No

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:

The settlement is a 2% increase off salary schedule and a one time stipend of \$2,200 per FTE effective FY 2020-2021.

Negotiations Not Settled

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

898,987

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)
Yes	Yes	Yes
7,437,009	7,437,009	7,437,009
70.0%	70.0%	70.0%

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:

--

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

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	Yes	Yes
Yes	Yes	Yes

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	613.2	607.4	607.4	607.4

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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

404,721

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
3,868,134	3,868,134	3,868,134
70.0%	70.0%	70.0%

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:

--

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

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	Yes	Yes
Yes	Yes	Yes

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	85.4	85.4	85.4	85.4

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

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

No

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

153,490

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,094,417	1,094,417	1,094,417
70.0%	70.0%	70.0%

**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	Yes

**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

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?	No
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?	Yes
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)

A9. New Superintendent, Stacy Yao

End of School District Budget Criteria and Standards Review

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July 1 Budget
2020-21 Estimated Actuals
Technical Review Checks

Cupertino Union Elementary

Santa Clara County

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget
2021-22 Budget
Technical Review Checks

Cupertino Union Elementary

Santa Clara County

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
21	9010	-3,662,742.00

Explanation:Negative ending fund balance was caused by shifting resource code from 9010 to 0000 in Fund 21. Corrections will reflect in 21-22 First Interim reporting.

Total of negative resource balances for Fund 21	-3,662,742.00
---	---------------

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

FUND	RESOURCE	OBJECT	VALUE
21	9010	9790	-3,662,742.00

Explanation:Negative ending fund balance was caused by shifting resource code from 9010 to 0000 in Fund 21. Corrections will reflect in 21-22 First Interim reporting.

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

Export Log
Period: July 1 Budget
Type of Export: Official

=====

LEA: 43-69419-0000000 Cupertino Union Elementary

Official Check for LEA: 43-69419-0000000 is good

Export of USER General Ledger started at 6/16/2021 12:16:19 PM

OFFICIAL Header for LEA: 43-69419-0000000 Cupertino Union Elementary
VERSION 2021.1.0

Fiscal Year: 2020-21
Type of Data: Estimated Actuals
Number of records exported in group 1: 1294

Fiscal Year: 2021-22
Type of Data: Budget
Number of records exported in group 2: 1044

Export USER General Ledger completed at 6/16/2021 12:16:20 PM

Export of Supplementals (USER ELEMENTs) started at 6/16/2021 12:16:20 PM
Fiscal Year: 2020-21
Type of Data: Estimated Actuals
Number of records exported in group 3: 473

Fiscal Year: 2021-22
Type of Data: Budget
Number of records exported in group 4: 1256

Export of Supplemental (USER ELEMENTs) completed at 6/16/2021 12:16:20 PM

Export of Explanations started at 6/16/2021 12:16:20 PM
Fiscal Year: 2021-22
Type of Data: Budget
Number of records exported in group 5: 2

Export of Explanations completed at 6/16/2021 12:16:20 PM

Export of TRC Log started at 6/16/2021 12:16:20 PM
Fiscal Year: 2020-21
Type of Data: Estimated Actuals
Number of records exported in group 6: 55

Fiscal Year: 2021-22
Type of Data: Budget
Number of records exported in group 7: 55

Export of TRC Log completed at 6/16/2021 12:16:20 PM

OFFICIAL END for LEA: 43-69419-0000000 Cupertino Union Elementary

Exported to file: C:\SACS2021\Official\43694190000000BS1.DAT

End of Official Export Process