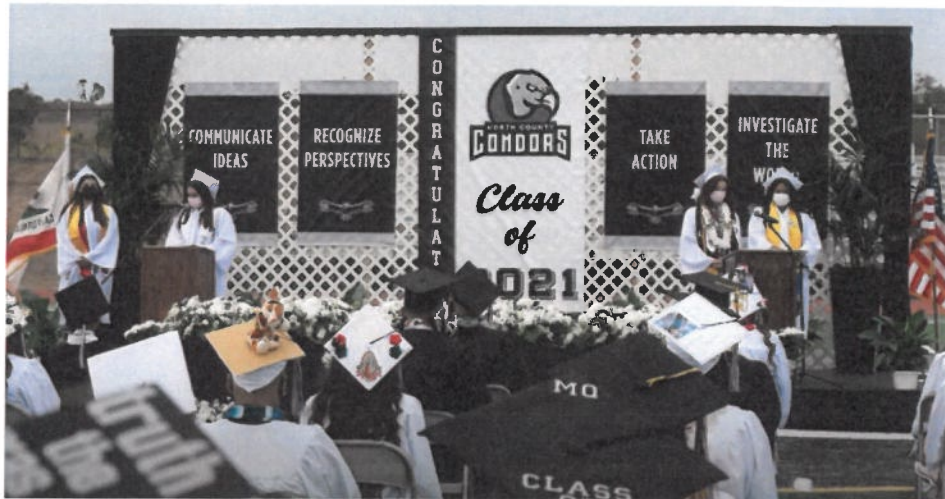


North Monterey County Unified School District

2021-22 ADOPTED BUDGET



Approved by the Governing Board on:
JUNE 24, 2021
www.nmcusd.org

North Monterey County Unified School District
2021-22
TABLE OF CONTENTS

Introduction	Section 1
NMCUSD Schools and Telephone Directory	
Board of Trustees	
Superintendent	
Narrative General Fund	Section 2
Revenue	
Expenditures	
Enrollment	Section 3
Governor’s Budget	Section 4
Multi-Year Budget Projections	Section 5
Other Funds	Section 6
Certification & Criteria and Standards	Section 7
Budget in State Format	Section 8
Multi Year Projections	Section 9
Supplemental Forms	Section 10
Form A – Average Daily Attendance	
Form SIAA - Summary of Interfund Activities	
Form ASSET - Schedule of Capital Assets	
Form Cash - Cashflow Worksheet	
Form DEBT - Schedule of Long-Term Liabilities	
Form ESMOE – Every Student Succeeds Act MOE Expenditures	
Form IRC – Indirect Cost Rate Worksheet	
Form LOTTERY – Lottery Report – Ending Balances – All Funds	
Form CEA/CEB – Current Expense Formula/Minimum Classroom Compensation	
Forms: 11, 12, 13, 14, 21, 25, 56 and 67 - Other Funds	
Technical Review Checks	
Glossary	Appendix A
2019-20 Assumptions	Appendix B

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

G = General Ledger Data; S = Supplemental Data

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



Introduction

JUNE 24, 2021

NORTH MONTEREY COUNTY UNIFIED SCHOOL DISTRICT



ELEMENTARY SCHOOLS

Castroville Elementary School

831- 633-2570 / FAX 831-633-0642
11161 Merritt Street, Castroville, CA 95012

Echo Valley Elementary School

831-663-2308 / FAX 831-663-1006
147 Echo Valley Road, Salinas, CA 93907

Elkhorn Elementary School

831- 633-2405 / FAX 831-633-0863
2235 Elkhorn Road, Castroville, CA 95012

Prunedale Elementary School

831-663-3963 / FAX 831- 663-5295
17719 Pesante Road, Salinas, CA 93907

MIDDLE SCHOOL

North Monterey County Middle School

831-633-3391 / FAX 831-633-3680
10301 Seymour Street, Castroville, CA 95012

HIGH SCHOOL

North Monterey County High School

831-633-5221, 831-728-3654 / FAX 831-633-2520
13990 Castroville Blvd., Castroville, CA 95012

Central Bay High School

831-663-2997, 831-728-1033 / FAX 831-663-1151
17500 Pesante Road, Salinas, CA 93907

EDUCATIONAL OPTIONS

Center for Independent Study

831-663-6154 / FAX 831-663-6184
North Monterey County Site / 17500 Pesante Road, Salinas, CA 93907
Monterey Peninsula Site / 1004 David Avenue, Bldg. E, Rm. 3, Pacific Grove, CA 93950

NORTH MONTEREY COUNTY UNIFIED SCHOOL DISTRICT
District Department Telephone Numbers
(831) 633-3343

<u>Superintendent's Office</u>	Extension 1210
<u>Business Services</u>	Extension 1200
Payroll & Benefits	Extension 1203
Accounts Payable	Extension 1204
<u>Educational Services</u>	Extension 1210
<u>Human Resources</u>	Extension 1220
<u>Information Technology & Assessments</u>	Extension 1235
<u>Migrant Education</u>	Extension 1601
<u>Facilities, Maintenance, Operations & Transportation</u>	(831) 663-3035
<u>Child Nutrition</u>	(831) 632-0290
<u>Student & Family Services</u>	(831) 633-5975
<u>Special Services</u>	(831) 633-6168

BOARD MEMBERS



Mr. Adrian Ayala, President: Term Expires 11/30/2022

Email: adrian_ayala@nmcusd.org

It is an honor to serve as a School Board Member. I have been involved in the district for the past 19 years as a student and parent of two children who attend district schools. I have served on the District's Citizen Bond Oversight Committee, School Site Council, Parent Teacher Group, ELAC Committee, and President of the District English Learner Advisory Committee DELAC.

I moved to the North Monterey County area when I was 16 years old and received my General Educational Development (GED) with the assistance of the Migrant Program. With advice and support, I enrolled in Hartnell Community College where I worked hard and with determination, to graduate with honors and received my Associates Degree in Electronics.

I understand the needs of our low-income students and families and what support is required to ensure their future success. As a parent I know the importance of giving input to the school district about decisions that affect our children. I am proud to be part of the changes that are improving our schools facilities. I want to continue being part of these significant changes. I want to work with the school district to help build a strong base for students and their futures. I want to see under- performing students reach the state standards.



Mrs. Elizabeth Samuels, Vice President: Term Expires 11/30/2024

Email: liz_samuels@nmcusd.org

I was born and raised in San Diego. I moved to the Central Coast when I was accepted to UC Santa Cruz, where I went on to be the first in my family to graduate from a four-year institution. I also have a MA from Stanford and a teaching credential from CalStateTeach CSUMB. And, when I was done with school, I decided to go right back in- this time as a teacher. I taught at Echo Valley Elementary for six years before deciding to stay home with my then newborn daughter. My husband is a teacher at Castroville Elementary, and I have several family members and friends sprinkled throughout the district.

As you can see, most of my life has been spent in schools. I have the unique perspective of having been in the classroom and understanding how our decisions in the board room will impact our kids in the classroom. As an elected official, I take this responsibility very seriously and I welcome any and all inquiries to ensure transparent communication between our school district and the community we serve.



Ms. Lillian Mulvey, Clerk: Term Expires 11/30/2024
Email: lillian_mulvey@nmcusd.org

My family and I moved to Monterey County in 1994 and have been residents of Oak Hills for over 20 years. For most of those 20 years, I have participated actively in the community. I have served as a volunteer for various local non-profits such as the Artichoke Festival, Relay for Life, and Castroville Coalition. I have two daughters that attended North Monterey County High School where I also served as President, Vice President, and Secretary for the Band Boosters Club and the Bond Oversight Committee for Measure H. I was instrumental in facilitating the band's tour to China in the Spring of 2013. Other current memberships include serving on the board of the North County Christian Center in Castroville. I am a banking professional and have worked in that industry for over 30 years and I believe my background and experience will provide a good perspective as a Trustee. I would like to continue to give back to my community in ensuring our local schools serve our children and community.



Mrs. Martha Chavarria, Member: Term Expires 11/30/2024
Email: chavarria_martha@nmcusd.org

I have spent over 25 years as an advocate for the North Monterey County community and our students. I have served in various capacities such as member of the District's Citizens Bond Oversight Committee, President of NMC LULAC, and on prestigious 2008 National Women of the Year from the National President of the League of United American Citizens (LULAC). As an alumni and raising four children who attend our district schools, I care deeply for the future of our local educational system and stay actively involved working with our community leaders to make North Monterey County better. I am currently employed as an HR Business Partner with FOX Factory Inc. and have successfully managed my own business for over 20 years. I love the outdoors, traveling and find great joy in spending time with my family and friends.



Mr. Kyle Samuels, Member: Term Expires 11/30/2022
Email: kyle_samuels@nmcusd.org



Kari Yeater, Superintendent and Secretary to the Board

Mrs. Yeater has been a professional educator for over 20 years as a teacher, principal, district associate superintendent, and superintendent. It is her mission to serve and work collaboratively to benefit students and families resulting in a long-term positive social impact in under-served communities. She began her career with NMCUSD in 1999 where she worked at Moss Landing Middle School as a school site administrator for six years. Mrs. Yeater returned to NMCUSD in 2012 to become the district Superintendent.

She has implemented strategies and has overseen district and school improvement reform efforts using a real-time impact management methodology to manage for results. She empowered to efficiently make effective decisions that drive student achievement. Her expertise is in secondary education reform. She has developed systems within secondary educational programs that included aligning and revising courses and pathways to ensure a systematic response to meeting every student's needs while providing access to rigorous standards needed to prepare for college.

THE BOARD OF EDUCATION AT A GLANCE

The Board of Education consists of five members, whose four-year terms are staggered so one half of the members are elected in each odd-numbered year, commencing on the first Friday in December next succeeding their election. The Superintendent serves as Secretary to the Board and at least one student representative (non-voting) is selected by the District's high school students to represent student interests in accordance with procedures approved by the Board. The term of a student Board member is one year, and he/she attends all Board meetings except closed sessions.

The role of the Board is to provide leadership and citizen oversight of the District and ensure that the District is responsive to the values, beliefs, and priorities of the community. Major responsibilities include:

- Setting the direction for the District
- Establishing an effective and efficient organizational structure for the District
- Providing support to the Superintendent and staff as they carry out the Board's direction
- Ensuring accountability to the public for the performance of the District's schools
- Providing community leadership and advocacy on behalf of students, the District's education program, and public education

The Board also approves the District's budget and adopts all policies and curriculum. At the annual organizational meeting in December, the Board elects its president, clerk, vice president, and a parliamentarian from its members.

GOVERNANCE TEAM OBJECTIVES:

- Close the achievement gap to ensure that all students have a great foundation for success, when they leave our schools and that they are college and career ready with 21st Century skills
- Improve the statistic on our graduates attending college and being well-prepared to do so
- Create a good, positive environment
- Hire, keep and support good teachers and other staff and provide them with effective, ongoing professional development.
- Create a sense of unity and trust throughout the district through enhanced, effective communication structure.
 - Create an intentional focus on communicating positive information about our district and our successes
 - Form strong partnerships with parents, the community and businesses to support our students and their preparation for careers and future success
- Continue to improve, update and modernize our facilities in order to ensure a safe, sufficient and equitable learning environment.
 - Develop a short- and long-term facilities plan to meet capacity
- Ensure that staff, parents, and community members are all involved and engaged in our district in meaningful ways

GOVERNANCE TEAM PRIORITIES (Established March 2019)

North Monterey County USD is a source of pride and the district of choice for our students, employees, and the community.

- Hire, support, and retain highly qualified, competent staff that will work together collaboratively.
- Create a safe, positive, engaging school climate at all campuses.
- Create unity and trust throughout the district through an enhanced, effective communication structure with shared leadership.
- Ensure that staff, parents, and community members are all involved and engaged in our district in meaningful ways.

The NMCUSD LCAP restructures and realigns actions and services based upon State and Local metrics and other guiding documents to ensure student success by working collaboratively.

- **Single Plans for Student Achievement (SPSAs)** are updated and aligned with the LCAP annually for each school and **WASC Action Plans** are aligned with Single Plans for Student Achievement at each high school.
- **Career Technical Education pathways** are provided to all students in grades 7-12.
- **College Readiness** is tracked and monitored using common practices and tools through the guidance counseling programs in grades 7-12; example the 6-year plan.
- Implementation of the **Achievement Teams process** is used during teacher collaboration time to promote **teacher collective efficiency** and effective **shared instructional practices for monitoring student progress** towards mastery of priority standards according to vertically/horizontally aligned **Learning Progressions** and **Common Proficiency Scales** using **Common Assessments** and reporting student progress according to agreed-upon **common grading and evaluation guidelines and protocols**.
- **Education Technology Plan** is developed and revised annually and each SPSA includes an **instructional technology integration plan**.
- Continue **Arts Integration** with focus on improving **Student Academic Engagement** in the classroom.
- Develop and implement **biliteracy pathways** to promote instruction in students' primary language (Specifically Spanish).

- **Attendance** “Come to School, Come to Work” Campaign with incentives.
- Implement a **Multi-Tiered System of Support (MTSS) model** at the district level for Tier 3 supports by structuring services to include:
 - Behavioral Supports in School Setting
 - Coordinated Social Worker Services for Mental Health, Child Welfare and Outside Sources
 - Mental Health “Short-Term” Therapy and Coordination for Outside Long-term Mental Health Services
- Each school will implement a **site MTSS model to ensure Tiered supports for academic, behavioral supports, and social emotional learning.**
- Continue to **refine and enhance the special education program with the MTSS model.**

Resources are maximized in order to provide facilities that support 21st Century Learning and ensure a positive, safe school climate.

- Update Facilities Master Plan to address long and short-term facilities needs in order to meet capacity
- Develop an Educational Technology Plan
- Comprehensive District and School Safety Plan

All district systems are aligned to support teaching and learning.

- Performance based budgeting
- Teacher Effectiveness Plan
- Handbooks: Employee handbooks & Business office manuals
- Evaluation systems: Cabinet, Administration, Teacher, and Update Classified staff tools

The Board and Governance Team are unified and work to effectively support the whole district and all students.

- Communication systems:
 - Speakers’ Bureau
 - Email / websites
 - 2-way communication with staff and the community
- Institutionalize new district policies and bylaws
- Negotiations process – Core Values



Adopted Budget General Fund 01 Revenues 2021-2022

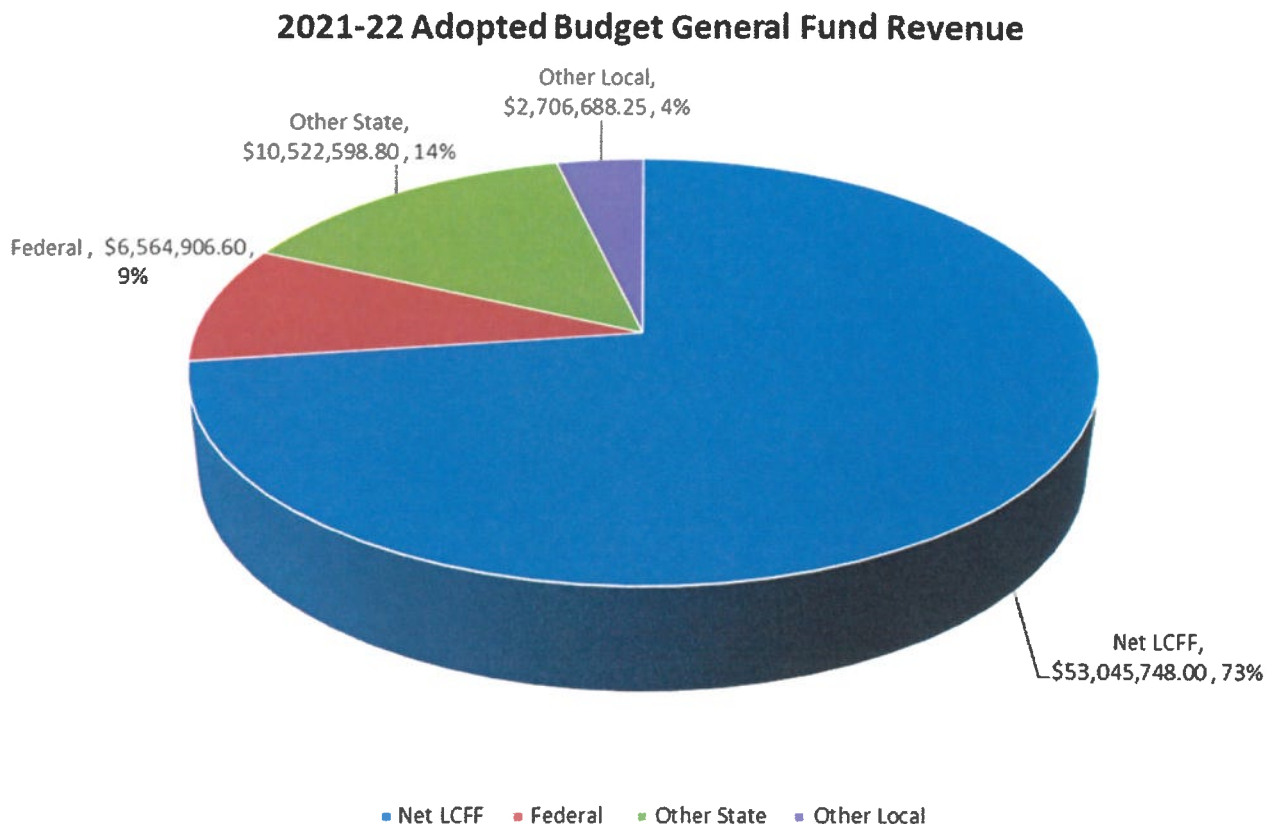


JUNE 24, 2021

REVENUE

Revenue is recorded in two major categories: unrestricted and restricted. Restricted funds are monies that are provided by the State or Federal government or donor and must be used exclusively in the way the entity has directed. Unrestricted funds are monies that can be used by a district in any appropriate manner deemed fit to provide an education to children.

The District's General Fund 01 unrestricted revenue budget for the 2021-22 school year is projected to be \$54,161,290 or 74.36% of overall general fund revenue. Restricted funds represent \$18,678,649 or 25.64%. Total combined General Fund 01 revenue is projected to be \$72,839,939. This revenue total is historically higher based on the unprecedented amount of one-time federal and state stimulus dollars received to combat the effects COVID-19 had on education.



LOCAL CONTROL FUNDING FORMULA (LCFF)

The LCFF is the method used to calculate income received from the State based on the Average Daily Attendance (ADA) of students. Besides the obvious benefit to the child, it is important for the District to ensure that students are recorded as being in class as this

generates income. This is the largest portion of the District's revenue, representing 74.36% of total monies received. *(Note: Since the inception of LCFF the percentage of LCFF funds has hovered in the 80% + range. This year that % is lower based on the infusion of one-time monies from the state and federal government thus lowering the LCFF portion below 80%)*

The LCFF is used to calculate base, supplemental, and concentration grant funding that is meant to replace the more than 50+ lines of funding (e.g. revenue limits and general block grants) that were in place prior to the 2013-2014 fiscal year.

LCFF funding provides adjustments to grants based on the grade level and targeted population that funding is being generated by. The following adjustments are made to base grants:

1. Grade Span Adjustment is an adjustment to the base grant tiers of 10.4% for grades K-3 and 2.6% adjustment and for grades 9-12
2. Supplemental grant is a 20% adjustment to the base grant tiers multiplied by the ADA and percentage of targeted unduplicated pupils*
3. Concentration grants is a 50% adjustment to the base grant tiers multiplied by the ADA and the percentage of targeted disadvantaged pupils* (where the targeted disadvantaged student population exceeds 55% of the District's enrollment)
4. Additional funds for Home-to-School Transportation and Targeted Instructional Improvement Block grants are maintained based on the 2012-13 amounts received and do not receive any Cost of Living Adjustments and remains flat at \$1,484,475. These funds are counted as add-ons to the adjusted base grants. Expenditures for the Home-to-School transportation program must be maintained at the same level as they were in 2012-13.

The projected net LCFF Sources for the 2021-22 school year is \$53,045,748 based on the prior year Guaranteed P-2 ADA of 4,341.97. LCFF revenue is fully funded at 100%. LCFF's projected "Super" COLA for 2021-22 is 5.07%. Although there is a large "Super" COLA proposed for 2021-22 districts are cautioned to monitor expenses closely since we are in a COLA only funding environment.

**Note that targeted pupils are the number of students (unduplicated) that are identified as English Learners (EL), qualify for the free or reduced-price meal (FRPM), are in the foster system, or some combination of these three criteria.*

FEDERAL REVENUES

Federal Revenues for 2021-22 represent 9.01% of the budget income or \$6,565,904. This equals \$3,785,911 or 42% more than the projected 2020-21 year. Historically Federal revenue at Adopted Budget is lower than the prior year's projected revenue. This is due to not having the carryover balances calculated at this time. These balances and entitlements are traditionally recorded around September at year-end closing of the books.

OTHER STATE REVENUES

Historically Other State Revenue is primarily comprised of Lottery, Mandated Reimbursements, and After School Safety. For the 2021-22 this category of funding is substantially higher due to an infusion of one-time funds received from the state via the Federal Stimulus packages. These additional funds are one-time in nature and come with specific requirements (restricted), related to the Reopening of Schools, and Learning Loss Mitigation.

This component of revenue represents 14.45% or \$10,522,599 of total budgeted revenue.

LOCAL REVENUE

The primary revenue source in Local Revenue is Special Education funds, which is considered local as it is received from the Monterey County Office of Education as a pass through from the State (AB602). Other local revenue that falls into this category is interest income, leases, and site donations. For the 2021-22 school year, Local revenue represents 3.72% or \$2,706,688 of the budgeted total revenue.

REVENUE SUMMARY

Overall, the District is projected to receive \$72,839,939. This is about 8.24% or \$12,903,147 more than the projected 2020-21 total revenue. This increase in revenue is a result of the federal and state stimulus one-time monies received because of the COVID-19 Pandemic.

Adopted Budget

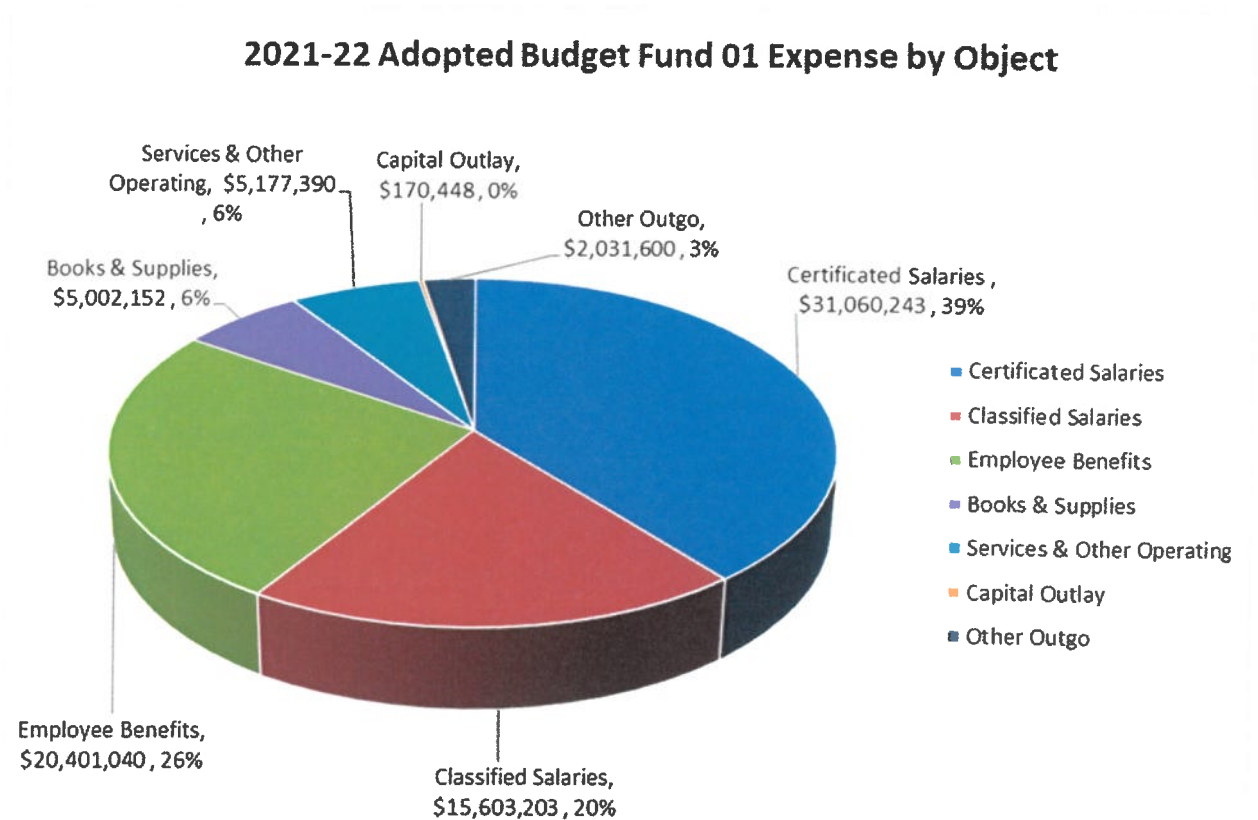
General Fund 01 Expenditures
2021-22



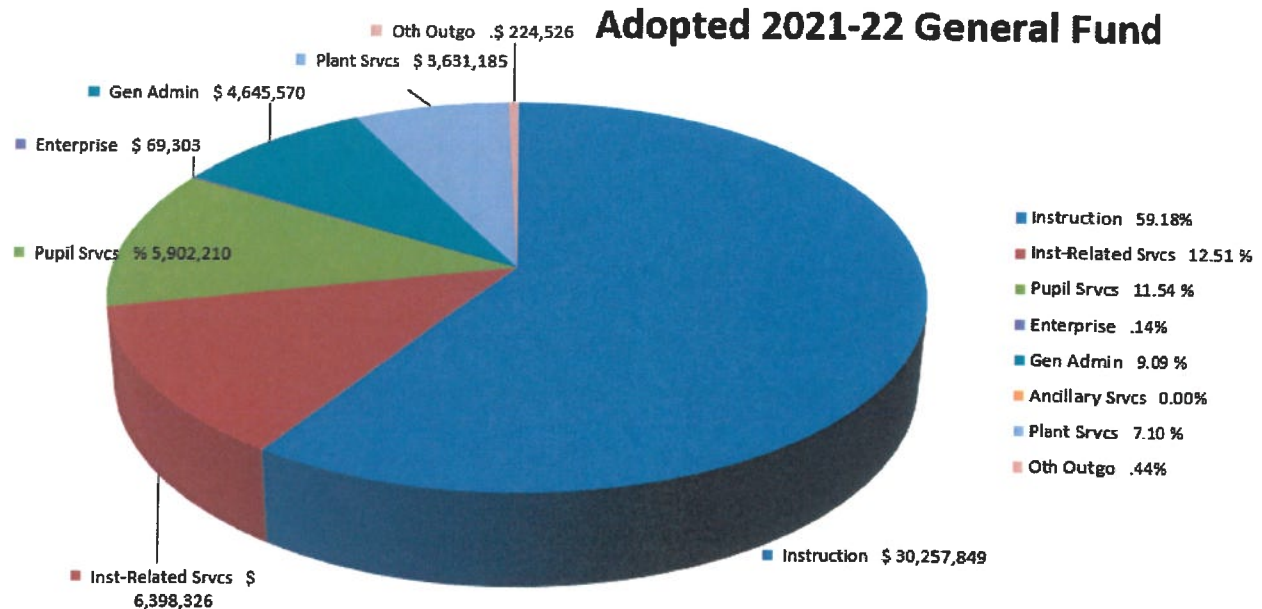
JUNE 24, 2021

EXPENDITURES

Expenditures are recorded in the same two categories as Revenue; unrestricted and restricted. As noted before, this designation reflects how the money can be spent. "What" these funds are budgeted to be spent on is reflected in the chart below.



The following chart reflects the “purpose” of the budgeted expenditures.



CERTIFICATED SALARIES

Certificated salaries are projected at \$31,060,243 or 39.85% of the total budgeted expenditure. Further breakout of this reflects \$25,356,779 in certificated teaching salaries which include substitutes, hourly pay and stipends; \$2,217,004 in certificated pupil support salaries; \$3,417,227 in supervisor and administrative salaries; and \$69,234 for other certificated salaries. Certificated Salaries show a projected increase over the estimated actuals for 2020-21 of \$8,155,704 or 10.46%. The budget includes recently board approved additional temporary positions to support instruction and implement strategies to mitigate learning loss resulting from Distance Learning. In addition to step and column increases.

CLASSIFIED SALARIES

For the 2021-22 school year, classified salaries represent 20% of the projected expenditure budget or \$15,603,203. Of this amount, \$1,127,087 is classified supervisor and administrative salaries; the remaining \$14,476,116 is for other classified support staff. Classified salaries reflect an increase of \$3,641,610 or 30.4%, which includes an increase in hours for classified staff to support expanded learning and mitigation of learning loss. In addition to step and column increases.

EMPLOYEE BENEFITS

Employee benefits are 26.17% or \$20,401,040 of the total expenditure budget. This year the increase in employee benefits is \$5,066,420 or 33.04%%. This increase cost in benefits is primarily attributed to the increase in temporary certificated staff as well as the increase in hours for classified support staffs, as noted above. Additionally, both STRS and PERS saw increases for the 2021-22 fiscal year of .77% (STRS) and 2.21% (PERS).

BOOKS AND SUPPLIES

Books and supplies are projected at 6.42% of the total expenditure budget or \$5,002,152.

SERVICES AND OTHER OPERATING EXPENSE

This budget line is used for payment of services of contractors outside the District, such as, repair of computers, copiers, heating and air conditioning, other various maintenance agreements, outside counseling services, legal services, auditors, phones, and the payment of utilities and insurance. For the 2021-22 school year, this budget shows a increase of \$812,945 for a total projected expenditure of \$5,177,390 or 6.64% of the total expenditure budget.

CAPITAL OUTLAY

Capital outlay is the purchase of equipment or building improvements more than \$5,000. For the 2021-22 school year there is \$170,448 budgeted for planned capital purchases in Fund 01. This is more than the 2020-21 adopted budget of \$31,987.

OTHER OUTGO

Other Outgo represents tuition payments, transfers in/out, payments to County Offices, and debt service. The primary expenses in this category are payments to the County for Special Education costs. This year there will be a decrease in Other Outgo of approximately \$87,960 or 9% with total expenditures resulting in \$893,651.

TRANSFER OF INDIRECT SUPPORT COSTS

Indirect Costs are those expenses that may be charged back to various restricted programs as part of the cost of a product or service to all instructional programs, special projects, services to school district's programs, support service programs, auxiliary programs, facilities, and other outgoing programs. Total indirect charges to restricted programs equals \$295,056 while

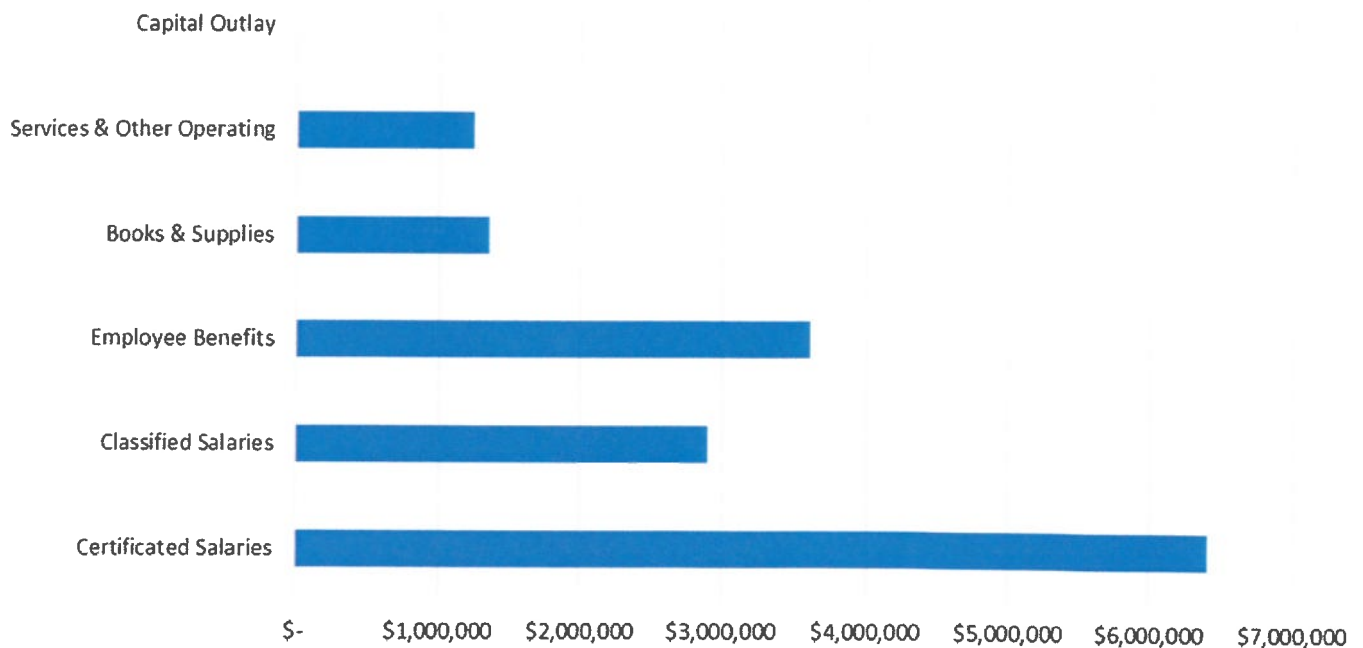
interfund indirect charges are (\$362,051).

EXPENDITURE SUMMARY

Expenditures are budgeted to be \$77,946,077 which is a \$21,435,376 increase from the 2020-21 adopted budget. Restricted expenditures are budgeted at \$26,817,107 and unrestricted expenditures at \$51,128,970. Employee salary and benefits are 86.04% or \$67,064,486 of the total budget. Of this amount \$16,703,843 is allocated for restricted salaries, with the balance allocated for unrestricted salaries.

The remainder of the budget outside of all salaries and benefits is projected at \$10,881,591 and is spent on supplies, equipment, rents, utilities, insurance, etc. Of this, \$5,363,015 is restricted money that can only be spent as is designated. Also keep in mind, approximately \$12,789,604 million of the unrestricted budget is due to Supplemental Concentration Grant dollars that must be tied to the LCAP and is for the targeted population of unduplicated pupils. The chart below demonstrates how those targeted dollars have been budgeted for use.

21-22 Supplemental & Concentration Grants Expenses by Object





Adopted Budget Enrollment 2021-22



JUNE 24, 2021

ENROLLMENT

Enrollment for the 2021-22 budget is projected to be 4,576; this includes COE enrollment. The LCFF calculation is based on the 2019-2020 P-2 ADA of 4,348.41. The unduplicated pupil count average of 85.81% was used in calculating targeted funds generated by Supplemental Concentration grants.

To project enrollment for the 2021-22 school year, the district is using a cohort survival method combined with average TK and Kindergarten historical enrollment.

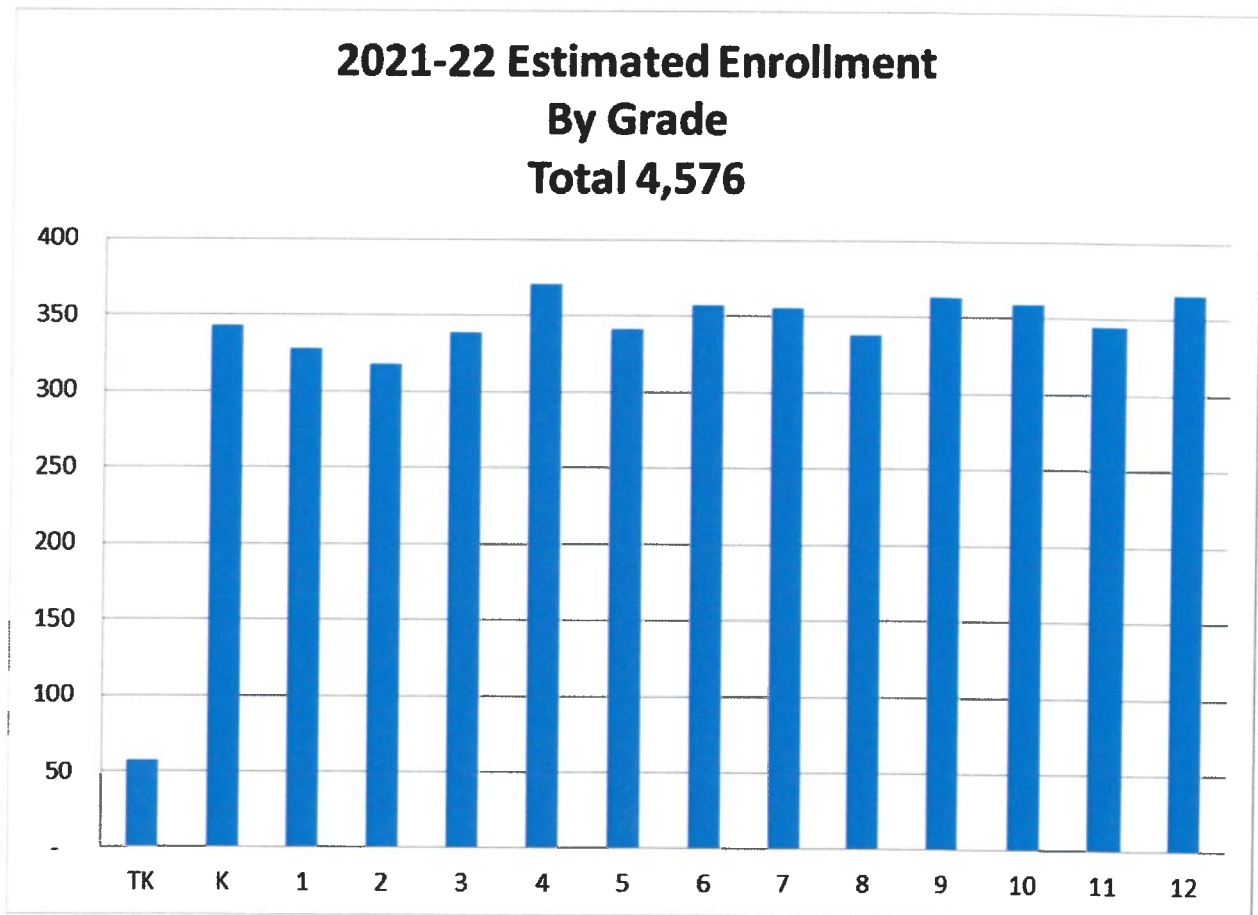
Enrollment by Grade Span is as follows:

Grades TK - 3 = 1,382

Grades 4 - 6 = 1,064

Grades 7 - 8 = 695

Grades 9 - 12 = 1,435





Governor's Budget Proposal 2021-22



JUNE 24, 2021

THE GOVERNOR'S BUDGET

The California budget is “roaring back” from the initial dark days of the health pandemic that has gripped the state for nearly a year and a half. The Governor’s May Revise is reflective of a strong economic turnaround, projecting unprecedented funding for K-12 public education. This budget provides for a “super” COLA and several one-time funding opportunities with the creation of the California for All Kids, a roadmap to address the gaps in early education, school nutrition, teacher support, class size, broadband access and wraparound services. The Governor is proposing to balance this robust spending proposal with over \$24 billion in reserves, including an historic deposit into the public education’s rainy-day fund.

FAST FACTS

- Total 2021-22 Prop 98 K-14 guaranteed funding is \$93.7 billion, compared to last year’s amount of \$92.8 billion and the prior year’s 79.3 billion.
- The Cost of Living Adjustment (COLA) is comprised of the 21-22 COLA of 1.7%, compounded with the deferred 2020-21 COLA of 2.31%, which equates to 4.05%. Additionally, 1.0% increase to LCFF is being proposed to alleviate fiscal pressure on LEAs brought on by the Pandemic. This would result in a super COLA of 5.07%
- Future COLA increases are now predicted to be 2.48% in 2022-23 and 3.11% in 2023-24.
- The May Revise did not propose any additional funds to be applied toward reducing employer contributions to CalSTRS from 16.15% to 16.92% in 2021-22. CalPERS rates increase from 20.70% to 22.91%.
- Special Education is projected to be funded with the compounded COLA of 4.05%.
- There is a proposed pay off, of most K-12 deferrals, leaving the ongoing deferral of June to July.
- There are several one-time funding opportunities being proposed in the Governor’s May Revise. However, the Legislature’s counter proposal did not include many of these one-time funding proposals.



Adopted Budget Multi-Year Projections:

2021 - 22

2022 - 23

2023 - 24



JUNE 24, 2021

BUDGET PROJECTIONS

Budget projections are required as part of the budget planning process. These projections are based upon assumptions provided by School Services of California for COLA and STRS/PERS increases for the future years, as well as other factors. The budget years are calculated based upon assumptions for student population growth or decline, salary increases due to step and column, staffing levels, and expectations for revenue. The following table shows the key assumptions used to develop the multi-year projections.

Multi-Year Assumptions-Expense

Item	Rate	2122 MYP \$	2324 MYP \$
Step & Column - Cert*	1.732%	\$366,215	\$372,640
Step & Column - Class*	2.021%	\$264,532	\$269,849
Routine Restricted Mtc	3.00%	\$1,901,000	\$1,931,000
STRS Rate 16.92%; incremental = STRS Rate 19.10%; incremental =	2.18% 0%	\$558,038	\$0
PERS Rate 26.10%; incremental = PERS Rate 27.30%; incremental =	3.19% 1.20%	\$438,047	\$164,783
Deferred Mtc Transfer	N/A	\$500,000	\$500,000
Fiscal Stability Plan Cuts	N/A	\$-0-	\$-0-
Debt Service Fund Tfrs	N/A	\$2,000,000	\$0
Supplemental/Conc	N/A	\$12,789,604	\$13,111,605
CTE Maint of Effort	N/A	\$521,000	\$521,000

The chart below demonstrates estimated revenue and expenditures for the years 2021-22, 2022-23 and 2023-24. Deficit spending is indicated and is being driven by the cost of step and column and STRS and PERS increases; these ongoing costs are outpacing revenue increases.

Unrestricted Multi-Year Projections

	2021-22*	2022-23	2023-24
Total Revenue	\$53,045,748	\$54,330,537	\$55,983,155
Less Contributions	<u>(\$8,138,457)</u>	<u>(\$8,762,821)</u>	<u>(\$8,762,821)</u>
Net Revenue	\$46,022,832	\$46,680,142	\$48,332,760
Total Expenses	\$52,628,970	\$49,629,501	\$49,156,601
Net <u>Incr</u> / <u>(Decr)</u> to Fund Bal	(\$6,606,138)	(\$2,949,359)	(\$823,841)
<u>Proj</u> Beginning Bal	\$18,187,809	\$11,581,671	\$8,632,312
<u>Proj</u> Ending Bal	\$11,581,671	\$8,632,312	\$7,808,471
Total Unrestricted Reserve	19.99%	14.07%	11.99%
The value of a 3% reserve is:	\$2,384,000	\$2,063,000	\$2,015,000

* Note 21-22 Projections include board approved temporary & short-term positions.



Adopted Budget Other Funds 2021 - 22



JUNE 24, 2021

OTHER FUNDS

ADULT EDUCATION FUND (11)

The Adult Education Fund supports the District's adult education programs; which are now offered through a consortium in conjunction with Hartnell College.

CHILD DEVELOPMENT FUND (12)

The Child Development Fund is for Preschool and Child Care programs in the District.

CAFETERIA FUND (13)

This fund is the operating fund for the food service program providing breakfast and lunch to the District's students. While other districts must contribute to their cafeteria funds, the District's fund is self-sustaining.

DEFERRED MAINTENANCE FUND (14)

Fire alarms, heating and air conditioning, painting, roofing, asphalt, and carpet replacement make up the majority of the types of projects completed through the Deferred Maintenance Fund.

BUILDING FUND (21)

This fund is for projects currently funded by the proceeds of Measure H.

CAPITAL FACILITIES FUND (25)

Capital projects fund are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets (other than those financed by proprietary funds and trust funds).

SPECIAL RESERVE – CAPITAL OUTLAY FUND (40)

Proceeds may be spent for capital outlay purposes, costs of maintenance of the LEA's property, and furniture maintenance and renovation of school sites. Expenditures for capital outlay are most commonly made against the 6000 object codes for capital outlay.

DEBT SERVICE FUND (56)

This fund is used to pay the district's Certificates of Participation debt from 2010.

SELF INSURANCE FUND (67)

The fund that paid for all non-CSEA and retiree employee dental and vision benefits. Currently, the activity in this fund is limited strictly to tail claims as the district is ending its self-insurance fund.



Adopted Budget Certification & Criteria and Standards 2021 - 22



JUNE 24, 2021

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: North Monterey County USD

Date: June 11, 2021

Place: North Monterey County USD

Date: June 24, 2021

Time: 07:00 PM

Adoption Date: June 24, 2021

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Danica Salazar

Telephone: (831)633-3343 x 1207

Title: Director of Fiscal Services

E-mail: dsalazar@nmcusd.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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
				X
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				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? • Adoption date of the LCAP or an update to the LCAP:		X
			Jun 24, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Danica Salazar

Title: Director of Fiscal Services

Telephone: (831)633-3343 x1207

E-mail: dsalazar@nmcusd.org

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	4,366	4,366		
Charter School	0			
Total ADA	4,366	4,366	0.0%	Met
Second Prior Year (2019-20)				
District Regular	4,325	4,342		
Charter School	0			
Total ADA	4,325	4,342	N/A	Met
First Prior Year (2020-21)				
District Regular	4,342	4,342		
Charter School	0	0		
Total ADA	4,342	4,342	0.0%	Met
Budget Year (2021-22)				
District Regular	4,342			
Charter School	0			
Total ADA	4,342			

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	4,621	4,595		
Charter School	0	0		
Total Enrollment	4,621	4,595	0.6%	Met
Second Prior Year (2019-20)				
District Regular	4,593	4,594		
Charter School	0	0		
Total Enrollment	4,593	4,594	N/A	Met
First Prior Year (2020-21)				
District Regular	4,605	4,592		
Charter School	0	0		
Total Enrollment	4,605	4,592	0.3%	Met
Budget Year (2021-22)				
District Regular	4,576			
Charter School	0			
Total Enrollment	4,576			

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	4,325	4,595	
Charter School		0	
Total ADA/Enrollment	4,325	4,595	94.1%
Second Prior Year (2019-20)			
District Regular	4,342	4,594	
Charter School		0	
Total ADA/Enrollment	4,342	4,594	94.5%
First Prior Year (2020-21)			
District Regular	4,341	4,592	
Charter School	0	0	
Total ADA/Enrollment	4,341	4,592	94.5%
Historical Average Ratio:			94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.9%

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	4,341	4,576		
Charter School	0	0		
Total ADA/Enrollment	4,341	4,576	94.9%	Met
1st Subsequent Year (2022-23)				
District Regular	4,341	4,549		
Charter School	0	0		
Total ADA/Enrollment	4,341	4,549	95.4%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	4,270	4,535		
Charter School	0	0		
Total ADA/Enrollment	4,270	4,535	94.2%	Met

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

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

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

Explanation:
(required if NOT met)

FY 2022-23 est funded ADA based on higher of current or prior year.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	4,348.14	4,348.14	4,347.41	4,347.26
b. Prior Year ADA (Funded)		4,348.14	4,348.14	4,347.41
c. Difference (Step 1a minus Step 1b)		0.00	(0.73)	(0.15)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-0.02%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		51,147,378.00	53,545,748.00	54,830,537.00
b1. COLA percentage		0.00%	5.07%	2.48%
b2. COLA amount (proxy for purposes of this criterion)		0.00	2,714,769.42	1,359,797.32
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	5.07%	2.48%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.00%	5.05%	2.48%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	4.05% to 6.05%	1.48% to 3.48%

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)	18,717,392.00	18,335,607.00	18,335,607.00	18,335,607.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	51,129,753.00	53,545,748.00	54,830,537.00	56,483,155.00
District's Projected Change in LCFF Revenue:		4.73%	2.40%	3.01%
LCFF Revenue Standard:		-1.00% to 1.00%	4.05% to 6.05%	1.48% to 3.48%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF revenue for all years calculated using FCMAT's LCFF Calculator 21.2.

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)	37,812,471.29	43,931,113.31	86.1%
Second Prior Year (2019-20)	38,917,589.49	43,113,200.60	90.3%
First Prior Year (2020-21)	35,438,014.44	39,678,172.74	89.3%
	Historical Average Ratio:		88.6%

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.6% to 91.6%	85.6% to 91.6%	85.6% to 91.6%

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)	45,610,393.70	51,128,970.18	89.2%	Met
1st Subsequent Year (2022-23)	43,374,134.44	48,965,500.65	88.6%	Met
2nd Subsequent Year (2023-24)	43,836,472.44	48,493,601.00	90.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	5.05%	2.48%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-4.95% to 15.05%	-7.52% to 12.48%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	.05% to 10.05%	-2.52% to 7.48%

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)	10,645,511.17		
Budget Year (2021-22)	6,564,903.60	-38.33%	Yes
1st Subsequent Year (2022-23)	4,396,473.00	-33.03%	Yes
2nd Subsequent Year (2023-24)	3,356,348.00	-23.66%	Yes

Explanation:
(required if Yes)

FY 2020-21 included \$6.3m CARES/CRF funds. FY 2021-22 incl \$3.6m; An additional \$7.05M anticipated at 45 Day Revise for ESSER 3.0. FY 2023-24 does not include CARES/CRF/ESSER/GEER funding as only carryover will be available. These large, one-time funds are contributing to the large percent changes each year. FY 2020-21 carryover of federal revenue is not included in FY 2021-22.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2020-21)	7,128,463.38		
Budget Year (2021-22)	10,522,598.80	47.61%	Yes
1st Subsequent Year (2022-23)	4,358,283.00	-58.58%	Yes
2nd Subsequent Year (2023-24)	4,205,565.00	-3.50%	Yes

Explanation:
(required if Yes)

FY 2020-21 \$1m Distance Learning Grant/Reopening Grant; FY 2021-22 incl Expanded Learning/Reopening Grants \$ 6.2m. FY 2022-23 and FY 2023-24 does not include any potential carryover from these funds. These large one-time funds for COVID response are causing large percentage changes in Oth State Revenue. Further, carryover from other state programs is not recorded at adopted budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2020-21)	2,926,780.08		
Budget Year (2021-22)	2,706,688.25	-7.52%	Yes
1st Subsequent Year (2022-23)	2,711,595.00	0.18%	No
2nd Subsequent Year (2023-24)	2,788,036.00	2.82%	No

Explanation:
(required if Yes)

FY 2021-22 local revenue does not include donations, local grants, PFY refunds, etc until received during the year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2020-21)	8,695,791.07		
Budget Year (2021-22)	5,002,152.41	-42.48%	Yes
1st Subsequent Year (2022-23)	4,858,570.61	-2.87%	Yes
2nd Subsequent Year (2023-24)	4,568,843.96	-5.96%	Yes

Explanation:
(required if Yes)

FY 2020-21 budget for books & supplies included the additional costs related to covid-19 response. FY 2021-22 does not include carryover budgets. At Budget Adoption, a larger portion of our budget of COVID response funds applied to Learning Loss Mitigation until student assessment / review can be completed. FY 2022-23 and FY 2023-24 reflects the further reduction of available funding for books/supplies with reduced ESSER / GEER funding.

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

First Prior Year (2020-21)	6,525,967.74		
Budget Year (2021-22)	5,177,389.96	-20.66%	Yes
1st Subsequent Year (2022-23)	3,602,283.00	-30.42%	Yes
2nd Subsequent Year (2023-24)	2,938,906.00	-18.42%	Yes

Explanation:
(required if Yes)

FY 2020-21 budget for services includes increased services due to COVID 19 response / Distance learning. FY 2021-22 slightly reduced as reliance on distance learning diminishes,. FY 2022-23 further reduced as ESSER and GEER funds are spent out.

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)	20,700,754.63		
Budget Year (2021-22)	19,794,190.65	-4.38%	Met
1st Subsequent Year (2022-23)	11,466,351.00	-42.07%	Not Met
2nd Subsequent Year (2023-24)	10,349,949.00	-9.74%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	15,221,758.81		
Budget Year (2021-22)	10,179,542.37	-33.13%	Not Met
1st Subsequent Year (2022-23)	8,460,853.61	-16.88%	Not Met
2nd Subsequent Year (2023-24)	7,507,749.96	-11.26%	Not 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)

FY 2020-21 included \$6.3m CARES/CRF funds. FY 2021-22 incl \$3.6m; An additional \$7.05M anticipated at 45 Day Revise for ESSER 3.0. FY 2023-24 does not include CARES/CRF/ESSER/GEER funding as only carryover will be available. These large, one-time funds are contributing to the large percent changes each year. FY 2020-21 carryover of federal revenue is not included in FY 2021-22.

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

FY 2020-21 \$1m Distance Learning Grant/Reopening Grant; FY 2021-22 incl Expanded Learning/Reopening Grants \$ 6.2m. FY 2022-23 and FY 2023-24 does not include any potential carryover from these funds. These large one-time funds for COVID response are causing large percentage changes in Oth State Revenue. Further, carryover from other state programs is not recorded at adopted budget.

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

FY 2021-22 local revenue does not include donations, local grants, PFY refunds, etc until received during the year.

- 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)

FY 2020-21 budget for books & supplies included the additional costs related to covid-19 response. FY 2021-22 does not include carryover budgets. At Budget Adoption, a larger portion of our budget of COVID response funds applied to Learning Loss Mitigation until student assessment / review can be completed. FY 2022-23 and FY 2023-24 reflects the further reduction of available funding for books/supplies with reduced ESSER / GEER funding.

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

FY 2020-21 budget for services includes increased services due to COVID 19 response / Distance learning. FY 2021-22 slightly reduced as reliance on distance learning diminishes,. FY 2022-23 further reduced as ESSER and GEER funds are spent out.

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)	76,888,032.67			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	76,888,032.67	2,306,640.98	2,088,980.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

District has set up FY 2021-22 budgets in add'l ESSER/GEER resources of 7422, 7425, 7426 that were not excluded in the SACS calculation. The total expenditures without these resources is \$ 67,415,363. A contribution of 3% of this total is only \$ 2,022,460.89. District rounded up to the budgeted contribution amount of \$ 2,088,980 which meets requirements.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,782,000.00	1,834,500.00	2,384,000.00
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	(283,935.43)	0.00
e. Available Reserves (Lines 1a through 1d)	1,782,000.00	1,550,564.57	2,384,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	59,391,397.09	61,148,699.39	70,858,039.18
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)	59,391,397.09	61,148,699.39	70,858,039.18
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	2.5%	3.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	0.8%	1.1%

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)	1,486,388.00	44,231,113.31	N/A	Met
Second Prior Year (2019-20)	1,606,861.51	44,439,063.60	N/A	Met
First Prior Year (2020-21)	5,741,494.33	39,678,172.74	N/A	Met
Budget Year (2021-22) (Information only)	(6,606,138.32)	52,628,970.18		

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.

Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)			Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2018-19)	7,550,571.89	9,353,065.13	N/A	Met
Second Prior Year (2019-20)	9,793,848.49	10,839,453.13	N/A	Met
First Prior Year (2020-21)	10,800,858.00	12,446,314.64	N/A	Met
Budget Year (2021-22) (Information only)	18,187,808.97			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	4,341	4,342	4,270
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:

No

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	79,446,076.97	68,746,246.65	67,156,945.00
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)	79,446,076.97	68,746,246.65	67,156,945.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,383,382.31	2,062,387.40	2,014,708.35
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)	2,383,382.31	2,062,387.40	2,014,708.35

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)	2,384,000.00	2,063,000.00	2,015,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	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)	2,384,000.00	2,063,000.00	2,015,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	2,383,382.31	2,062,387.40	2,014,708.35
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)	(6,972,758.82)			
Budget Year (2021-22)	(8,138,457.89)	1,165,699.07	16.7%	Not Met
1st Subsequent Year (2022-23)	(8,762,821.00)	624,363.11	7.7%	Met
2nd Subsequent Year (2023-24)	(8,762,821.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	1,500,000.00	1,500,000.00	New	Not Met
1st Subsequent Year (2022-23)	664,000.00	(836,000.00)	-55.7%	Not Met
2nd Subsequent Year (2023-24)	663,000.00	(1,000.00)	-0.2%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?	No			

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

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

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

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

Explanation:
(required if NOT met)

Required contribution to RRM (rsc 8150) includes increased expenditures of ESSER/GEER funds.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

FY 2020-21 contrib to F56 Debt Svc for QSCB was held due to uncertainty caused by COVID-19 response. FY 2021-22 resumed contribution to cover Debt Svcs.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

FY 2021-22 increase in supp Early Retirement as additional certificated employees retired during FY 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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(required if Yes)

The 2010 QSCB COP Obligation estimated to be \$2.2m once Fund 56 is exhausted. District's Board has been in conversations around long-term funding plan. Otherwise, payment stream will be made from the Unrestricted General Fund.

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

Yes

- 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:

One grandfathered retiree receives District-paid benefits, and no current employees have any future long-term entitlement. Qualifying retirees have the option of selecting ERIP in the form of Health Benefits for the period of 3 years.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

Data must be entered.

- 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?

0.00
0.00
0.00

Estimated

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

5. OPEB Contributions

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
0.00	0.00	0.00
0.00		
78,106.38	54,894.54	23,148.30
8	7	3

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

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

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

No

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

3. Self-Insurance Liabilities

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

0.00

0.00

4. Self-Insurance Contributions

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

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

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	246.6	257.6	257.6	257.6

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Certificated non-management negotiations have been settled through FY 2020-21.

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

234,622

7. Amount included for any tentative salary schedule increases

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1,290,422	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
3,084,891	3,239,136	3,239,136
varies	varies	varies
varies	varies	varies

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
314,485	317,007	322,629
1.8%	1.8%	1.8%

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)
No	No	No
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	231.9	302.4	249.9	249.9

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Classified non-management negotiations have been settled through FY 2020-21.

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

7. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

220,646

225,372

230,243

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
2,124,130	2,230,337	2,230,337
varies	varies	varies
varies	varies	varies

Classified (Non-management) Prior Year Settlements

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

No		

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
220,602	225,372	230,243
2.2%	2.2%	2.2%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	37.0	41.0	41.0	41.0

**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.

Mgt/Confidential have settled through FY 2020-21.

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

57,883

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
582,075	611,179	611,179
varies	varies	varies
varies	varies	varies

**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
73,614	74,831	76,086
1.2%	1.2%	1.2%

**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)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 24, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

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?

No

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

No

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

Yes

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

Comments:
(optional)

Mary E. Dawson, JD joined the District in July, 2020 as the Assistant Superintendent, Business Services.

End of School District Budget Criteria and Standards Review



**Adopted Budget
General Fund 01 State Forms
2021 - 22**



JUNE 24, 2021

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	51,129,753.00	0.00	51,129,753.00	53,045,748.00	0.00	53,045,748.00	3.7%
2) Federal Revenue		8100-8299	24,399.65	10,621,111.52	10,645,511.17	0.00	6,564,903.60	6,564,903.60	-38.3%
3) Other State Revenue		8300-8599	863,291.14	6,265,172.24	7,128,463.38	862,361.50	9,660,237.30	10,522,598.80	47.6%
4) Other Local Revenue		8600-8799	374,982.10	2,551,797.98	2,926,780.08	253,180.25	2,453,508.00	2,706,688.25	-7.5%
5) TOTAL, REVENUES			52,392,425.89	19,438,081.74	71,830,507.63	54,161,289.75	18,678,648.90	72,839,938.65	1.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	18,873,571.10	4,030,968.01	22,904,539.11	23,121,285.46	7,938,957.86	31,060,243.32	35.6%
2) Classified Salaries		2000-2999	6,993,494.41	4,968,098.63	11,961,593.04	9,587,048.06	6,016,154.60	15,603,202.66	30.4%
3) Employee Benefits		3000-3999	9,570,948.93	5,763,670.33	15,334,619.26	12,902,060.18	7,498,979.53	20,401,039.71	33.0%
4) Books and Supplies		4000-4999	1,477,569.13	7,218,221.94	8,695,791.07	2,253,421.79	2,748,730.62	5,002,152.41	-42.5%
5) Services and Other Operating Expenditures		5000-5999	3,184,827.83	3,341,139.91	6,525,967.74	3,697,735.20	1,479,654.76	5,177,389.96	-20.7%
6) Capital Outlay		6000-6999	20,411.30	4,760,990.07	4,781,401.37	0.00	170,448.42	170,448.42	-96.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	237,025.52	744,586.09	981,611.61	224,526.49	669,125.00	893,651.49	-9.0%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(679,675.48)	352,191.46	(327,484.02)	(657,107.00)	295,056.00	(362,051.00)	10.6%
9) TOTAL, EXPENDITURES		7300-7399	39,678,172.74	31,179,866.44	70,858,039.18	51,128,970.18	26,817,106.79	77,946,076.97	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			12,714,253.15	(11,741,784.70)	972,468.45	3,032,319.57	(8,138,457.89)	(5,106,138.32)	-625.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	1,801,123.18	1,801,123.18	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,972,758.82)	6,972,758.82	0.00	(8,138,457.89)	8,138,457.89	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,972,758.82)	8,773,882.00	1,801,123.18	(9,638,457.89)	8,138,457.89	(1,500,000.00)	-183.3%

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)			5,741,494.33	(2,967,902.70)	2,773,591.63	(6,606,138.32)	0.00	(6,606,138.32)	-338.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,446,314.64	2,967,902.70	15,414,217.34	18,187,808.97	0.00	18,187,808.97	18.0%
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)			12,446,314.64	2,967,902.70	15,414,217.34	18,187,808.97	0.00	18,187,808.97	18.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,446,314.64	2,967,902.70	15,414,217.34	18,187,808.97	0.00	18,187,808.97	18.0%
2) Ending Balance, June 30 (E + F1e)			18,187,808.97	0.00	18,187,808.97	11,581,670.65	0.00	11,581,670.65	-36.3%
Components of Ending Fund Balance									
a) Nonspendable		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements									
Other Commitments		9760	0.00	0.00	0.00	5,306,869.00	0.00	5,306,869.00	New
SpEd Contingency 8%	0000	9760				428,000.00		428,000.00	
Replacement Chromebooks/Tablets	0000	9760				300,000.00		300,000.00	
COPs Pymnt thru 2023-24	0000	9760				2,000,000.00		2,000,000.00	
Facilities	0000	9760				1,000,000.00		1,000,000.00	
Board Required Reserve-3% GF Unr Xt	0000	9760				1,578,869.00		1,578,869.00	
d) Assigned									
Other Assignments		9780	15,798,808.97	0.00	15,798,808.97	3,885,801.65	0.00	3,885,801.65	-75.4%
IEEP Grant Match	0000	9780				850,000.00		850,000.00	
IEEP Coordinator	0000	9780				150,000.00		150,000.00	
Transp Fleet Major Rep (Paint, etc)	0000	9780				500,000.00		500,000.00	
Projected Incr Employee Costs 2021-22	0000	9780				1,538,986.33		1,538,986.33	
Athletic Budget Contingency	1100	9780				231,203.00		231,203.00	
Sci Material	1100	9780				150,000.00		150,000.00	
Oth Classrm Instr Materials	1100	9780				400,000.00		400,000.00	
Projected Incr Employee Costs FY 2021	1100	9780				65,612.32		65,612.32	
SpEd Contingency	0000	9780	428,000.00		428,000.00				

2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	
est STRS & PERS incr FY 2022-23 & 24	0000	9780	1,149,035.00		1,149,035.00	
Rplcmnt Chromebooks/Tablets	0000	9780	500,000.00		500,000.00	
IEEP Grant Match	0000	9780	650,000.00		650,000.00	
IEEP Coordinator	0000	9780	150,000.00		150,000.00	
COVID Surveillance Screening	0000	9780	300,000.00		300,000.00	
Internet for Sdnts \$360k/yr after startup	0000	9780	360,000.00		360,000.00	
Ed Tech Plan Cissrm 21st Century Hybr	0000	9780	400,000.00		400,000.00	
Incrslx27d / Continual COVID sanitation	0000	9780	250,000.00		250,000.00	
Site Security Cameras	0000	9780	243,971.00		243,971.00	
Clean Air Filters	0000	9780	400,000.00		400,000.00	
TK-5 Math Mats	0000	9780	300,000.00		300,000.00	
Domestic Water Connection @ 3 sites 1	0000	9780	197,000.00		197,000.00	
gr TK-5 Social Studies adopt	0000	9780	200,000.00		200,000.00	
gr 9-12 Math adopt	0000	9780	300,000.00		300,000.00	
gr 9-12 Science adopt	0000	9780	300,000.00		300,000.00	
gr TK-5 Science adopt	0000	9780	300,000.00		300,000.00	
gr 12 ELA adopt	0000	9780	250,000.00		250,000.00	
SRO/Vaping/Safety Pgrm	0000	9780	250,000.00		250,000.00	
Before/Aft Sch Expansion 2022-23 & 24	0000	9780	160,000.00		160,000.00	
K-8 Sci Matl	0000	9780	320,000.00		320,000.00	
ROPS (Rsc 0350)	0000	9780	124,127.00		124,127.00	
Facilities Match	0000	9780	2,000,000.00		2,000,000.00	
1x Set-Aside	0000	9780	1,600,000.00		1,600,000.00	
Board Required Reserve	0000	9780	1,130,000.00		1,130,000.00	
Oth Cissrm Instr Mats	0000	9780	105,556.00		105,556.00	
Expanded Learning / LLM	0000	9780	2,482,424.78		2,482,424.78	
gr 9-12 Science Mats	1100	9780	150,000.00		150,000.00	
ELA/ELD TK Mats	1100	9780	170,000.00		170,000.00	
Athletic Budget Contingency	1100	9780	252,397.00		252,397.00	
Oth Cissrm Instr Mats	1100	9780	376,298.19		376,298.19	
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties		9789	2,384,000.00	0.00	2,384,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	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)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	20,734,267.69	(1,605,387.86)	19,128,879.83			
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	5,000.00	0.00	5,000.00			
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	5,485.59	341,523.75	347,009.34			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	0.00	0.00	0.00			
6) Stores		9320	0.00	0.00	0.00			
7) Prepaid Expenditures		9330	0.00	0.00	0.00			
8) Other Current Assets		9340	0.00	0.00	0.00			
9) TOTAL, ASSETS			20,744,753.28	(1,263,864.11)	19,480,889.17			
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	628,712.89	13,889.89	642,602.78			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	0.00	0.00	0.00			
6) TOTAL, LIABILITIES			628,712.89	13,889.89	642,602.78			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30								

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	27,698,564.00	0.00	27,698,564.00	30,756,761.00	0.00	30,756,761.00	11.0%
Education Protection Account State Aid - Current Year		8012	4,713,797.00	0.00	4,713,797.00	4,453,380.00	0.00	4,453,380.00	-5.5%
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	70,714.00	0.00	70,714.00	70,967.00	0.00	70,967.00	0.4%
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	16,565,825.20	0.00	16,565,825.20	16,739,116.00	0.00	16,739,116.00	1.0%
Unsecured Roll Taxes		8042	789,949.00	0.00	789,949.00	644,998.00	0.00	644,998.00	-18.3%
Prior Years' Taxes		8043	215,633.80	0.00	215,633.80	112,247.00	0.00	112,247.00	-47.9%
Supplemental Taxes		8044	226,090.00	0.00	226,090.00	178,585.00	0.00	178,585.00	-21.0%
Education Revenue Augmentation Fund (ERAF)		8045	843,219.00	0.00	843,219.00	589,694.00	0.00	589,694.00	-30.1%
Community Redevelopment Funds (SB 617/699/1992)									
Penalties and Interest from Delinquent Taxes		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8048			5,961.00	0.00	5,961.00	0.00	0.00	0.00	-100.0%
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			51,129,753.00	0.00	51,129,753.00	53,545,748.00	0.00	53,545,748.00	4.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	(500,000.00)		(500,000.00)	New
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			51,129,753.00	0.00	51,129,753.00	53,045,748.00	0.00	53,045,748.00	3.7%
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	839,090.82	839,090.82	0.00	835,987.00	835,987.00	-0.4%
Special Education Discretionary Grants		8182	0.00	35,049.65	35,049.65	0.00	0.00	0.00	-100.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,289,387.96	1,289,387.96		1,018,353.00	1,018,353.00	-21.0%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		172,510.00	172,510.00		133,890.00	133,890.00	-22.4%
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		262,619.81	262,619.81		262,620.00	262,620.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		1,667,967.56	1,667,967.56		690,763.00	690,763.00	-58.6%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		39,819.06	39,819.06		41,585.00	41,585.00	4.4%
All Other Federal Revenue	All Other	8290	24,399.65	6,314,666.66	6,339,066.31	0.00	3,581,705.60	3,581,705.60	-43.5%
TOTAL, FEDERAL REVENUE			24,399.65	10,621,111.52	10,645,511.17	0.00	6,564,903.60	6,564,903.60	-38.3%
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	178,676.00	0.00	178,676.00	182,446.24	0.00	182,446.24	2.1%
Lottery - Unrestricted and Instructional Materials		8560	663,584.14	206,222.01	869,806.15	679,915.26	222,105.65	902,020.91	3.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		670,864.89	670,864.89		670,865.00	670,865.00	0.0%

Description			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		259,730.52	259,730.52		160,213.00	160,213.00	-38.3%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		173,941.23	173,941.23		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	21,031.00	4,954,413.59	4,975,444.59	0.00	8,607,053.65	8,607,053.65	73.0%
TOTAL, OTHER STATE REVENUE			863,291.14	6,265,172.24	7,128,463.38	862,361.50	9,660,237.30	10,522,598.80	47.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	33,760.56	0.00	33,760.56	33,998.00	0.00	33,998.00	0.7%
Interest		8660	164,123.67	4,951.26	169,074.93	142,500.00	1,500.00	144,000.00	-14.8%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(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	177,097.87	84,447.38	261,545.25	76,682.25	53,574.00	130,256.25	-50.2%
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	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		2,462,399.34	2,462,399.34		2,398,434.00	2,398,434.00	-2.6%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
ROC/IP 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			374,982.10	2,551,797.98	2,926,780.08	253,180.25	2,453,508.00	2,706,688.25	-7.5%
TOTAL, REVENUES			52,392,425.89	19,438,081.74	71,830,507.63	54,161,289.75	18,678,648.90	72,839,938.65	1.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	15,086,738.59	2,878,627.33	17,965,365.92	18,596,579.63	6,760,199.57	25,356,779.20	41.1%
Certificated Pupil Support Salaries		1200	1,029,478.65	953,493.13	1,982,971.78	1,382,643.10	834,360.56	2,217,003.66	11.8%
Certificated Supervisors' and Administrators' Salaries		1300	2,709,803.83	198,847.55	2,908,651.38	3,091,897.19	325,329.73	3,417,226.92	17.5%
Other Certificated Salaries		1900	47,550.03	0.00	47,550.03	50,165.54	19,068.00	69,233.54	45.6%
TOTAL, CERTIFICATED SALARIES			18,873,571.10	4,030,968.01	22,904,539.11	23,121,285.46	7,938,957.86	31,060,243.32	35.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	480,412.87	2,840,512.22	3,320,925.09	1,024,559.19	4,431,673.86	5,456,233.05	64.3%
Classified Support Salaries		2200	2,768,801.44	1,387,541.65	4,156,343.09	3,604,008.85	1,005,154.55	4,609,163.40	10.9%
Classified Supervisors' and Administrators' Salaries		2300	752,525.73	321,842.94	1,074,368.67	840,789.93	286,296.92	1,127,086.85	4.9%
Clerical, Technical and Office Salaries		2400	2,616,610.80	279,227.24	2,895,838.04	3,199,326.18	225,879.83	3,425,206.01	18.3%
Other Classified Salaries		2900	375,143.57	138,974.58	514,118.15	918,363.91	67,149.44	985,513.35	91.7%
TOTAL, CLASSIFIED SALARIES			6,993,494.41	4,968,098.63	11,961,593.04	9,587,048.06	6,016,154.60	15,603,202.66	30.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,969,103.19	2,884,594.51	5,853,697.70	3,800,366.58	3,612,302.79	7,412,669.37	26.6%
PERS		3201-3202	1,441,269.08	1,016,352.39	2,457,621.47	2,178,043.33	1,409,121.11	3,587,164.44	46.0%
OASDI/Medicare/Alternative		3301-3302	777,629.16	424,277.93	1,201,907.09	1,040,457.33	568,255.25	1,608,712.58	33.8%
Health and Welfare Benefits		3401-3402	3,465,352.53	1,136,681.28	4,602,033.81	4,438,247.08	1,324,709.17	5,762,956.25	25.2%
Unemployment Insurance		3501-3502	14,861.20	5,677.10	20,538.30	401,629.81	120,119.12	521,748.93	2440.4%
Workers' Compensation		3601-3602	852,754.91	296,087.12	1,148,842.03	1,043,316.05	484,472.09	1,507,788.14	31.2%
OPEB, Allocated		3701-3702	49,978.86	0.00	49,978.86	0.00	0.00	0.00	-100.0%
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			9,570,948.93	5,763,670.33	15,334,619.26	12,902,060.18	7,498,979.53	20,401,039.71	33.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	19,410.00	807,176.40	826,586.40	267,801.63	225,605.65	493,407.28	-40.3%
Books and Other Reference Materials		4200	22,777.71	34,915.30	57,693.01	8,364.00	11,775.00	20,139.00	-65.1%
Materials and Supplies		4300	1,115,135.80	5,130,959.65	6,246,095.45	1,215,674.96	2,444,399.97	3,660,074.93	-41.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	320,245.62	1,245,170.59	1,565,416.21	761,581.20	66,950.00	828,531.20	-47.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,477,569.13	7,218,221.94	8,695,791.07	2,253,421.79	2,748,730.62	5,002,152.41	-42.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	190,363.12	190,363.12	0.00	177,000.00	177,000.00	-7.0%
Travel and Conferences		5200	28,991.73	55,299.50	84,291.23	145,646.00	73,167.00	218,813.00	159.6%
Dues and Memberships		5300	30,820.61	10,954.00	41,774.61	36,374.00	0.00	36,374.00	-12.9%
Insurance		5400 - 5450	478,679.84	0.00	478,679.84	481,211.40	0.00	481,211.40	0.5%
Operations and Housekeeping Services		5500	1,008,033.12	0.00	1,008,033.12	894,800.00	0.00	894,800.00	-11.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	189,429.40	231,522.16	420,951.56	132,929.80	146,750.00	279,679.80	-33.6%
Transfers of Direct Costs		5710	(56,784.90)	56,784.90	0.00	(32,969.00)	32,969.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,477.15)	0.00	(4,477.15)	27,200.00	13,750.00	40,950.00	-1014.6%
Professional/Consulting Services and Operating Expenditures		5800	1,253,308.91	1,621,587.06	2,874,895.97	1,832,748.00	1,018,718.76	2,851,466.76	-0.8%
Communications		5900	256,826.27	1,174,629.17	1,431,455.44	179,795.00	17,300.00	197,095.00	-86.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,184,827.83	3,341,139.91	6,525,967.74	3,697,735.20	1,479,654.76	5,177,389.96	-20.7%

Description			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F	
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)
CAPITAL OUTLAY										
Land					0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements					0.00	22,000.00	22,000.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings					0.00	3,438,629.86	3,438,629.86	0.00	170,448.42	-95.0%
Books and Media for New School Libraries or Major Expansion of School Libraries										
Equipment					0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement					20,411.30	1,300,360.21	1,320,771.51	0.00	0.00	-100.0%
Lease Assets					0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY					20,411.30	4,760,990.07	4,781,401.37	0.00	170,448.42	-96.4%
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	0.0%
State Special Schools				7130	0.00	0.00	0.00	1.00	0.00	New
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools				7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices				7142	75,119.00	744,586.09	819,705.09	66,316.00	669,125.00	-10.3%
Payments to JPAs				7143	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	0.0%
To County Offices				7212	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	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500			7221		0.00	0.00		0.00	0.0%
To County Offices	6500			7222		0.00	0.00		0.00	0.0%
To JPAs	6500			7223		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	0.0%
To County Offices	6360			7222		0.00	0.00		0.00	0.0%
To JPAs	6360			7223		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	0.0%

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	17,650.00	0.00	17,650.00	17,650.00	0.00	17,650.00	0.0%
Debt Service		7438	88,338.80	0.00	88,338.80	86,460.86	0.00	86,460.86	-2.1%
Debt Service - Interest		7439	55,917.72	0.00	55,917.72	54,098.63	0.00	54,098.63	-3.3%
Other Debt Service - Principal			237,025.52	744,586.09	981,611.61	224,526.49	669,125.00	893,651.49	-9.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)									
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(352,191.46)	352,191.46	0.00	(295,056.00)	295,056.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(327,484.02)	0.00	(327,484.02)	(362,051.00)	0.00	(362,051.00)	10.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(679,675.48)	352,191.46	(327,484.02)	(657,107.00)	295,056.00	(362,051.00)	10.6%
TOTAL, EXPENDITURES			39,678,172.74	31,179,866.44	70,858,039.18	51,128,970.18	26,817,106.79	77,946,076.97	10.0%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	New
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									
Other Sources		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	1,801,123.18	1,801,123.18	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	1,801,123.18	1,801,123.18	0.00	0.00	0.00	-100.0%
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	(6,972,758.82)	6,972,758.82	0.00	(8,138,457.89)	8,138,457.89	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			(6,972,758.82)	6,972,758.82	0.00	(8,138,457.89)	8,138,457.89	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,972,758.82)	8,773,882.00	1,801,123.18	(9,638,457.89)	8,138,457.89	(1,500,000.00)	-183.3%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	51,129,753.00	0.00	51,129,753.00	53,045,748.00	0.00	53,045,748.00	3.7%
2) Federal Revenue		8100-8299	24,399.65	10,621,111.52	10,645,511.17	0.00	6,564,903.60	6,564,903.60	-38.3%
3) Other State Revenue		8300-8599	863,291.14	6,265,172.24	7,128,463.38	862,361.50	9,660,237.30	10,522,598.80	47.6%
4) Other Local Revenue		8600-8799	374,982.10	2,551,797.98	2,926,780.08	253,180.25	2,453,508.00	2,706,688.25	-7.5%
5) TOTAL REVENUES			52,392,425.89	19,438,081.74	71,830,507.63	54,161,289.75	18,678,648.90	72,839,938.65	1.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		22,837,610.25	16,971,266.83	39,808,877.08	30,257,849.34	20,401,724.73	50,659,574.07	27.3%
2) Instruction - Related Services	2000-2999		5,387,043.06	1,315,725.08	6,702,768.14	6,398,326.32	1,296,629.01	7,694,955.33	14.8%
3) Pupil Services	3000-3999		3,939,338.93	3,412,742.25	7,352,081.18	5,622,223.28	1,818,374.77	7,440,598.05	1.2%
4) Ancillary Services	4000-4999		131,326.82	3,581.40	134,908.22	279,986.50	1,859.00	281,845.50	108.9%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		65,229.40	52,594.85	117,824.25	69,302.91	4,653.00	73,955.91	-37.2%
7) General Administration	7000-7999		3,752,670.67	1,251,304.55	5,003,975.22	4,645,569.92	353,564.78	4,999,134.70	-0.1%
8) Plant Services	8000-8999		3,327,928.09	7,428,065.39	10,755,993.48	3,631,185.42	2,271,176.50	5,902,361.92	-45.1%
9) Other Outgo	9000-9999	Except 7600-7699	237,025.52	744,586.09	981,611.61	224,526.49	669,125.00	893,651.49	-9.0%
10) TOTAL EXPENDITURES			39,678,172.74	31,179,866.44	70,858,039.18	51,128,970.18	26,817,106.79	77,946,076.97	10.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			12,714,253.15	(11,741,784.70)	972,468.45	3,032,319.57	(8,138,457.89)	(5,106,138.32)	-625.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	1,500,000.00	0.00	1,500,000.00	New
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	1,801,123.18	1,801,123.18	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,972,758.82)	6,972,758.82	0.00	(8,138,457.89)	8,138,457.89	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(6,972,758.82)	8,773,882.00	1,801,123.18	(9,638,457.89)	8,138,457.89	(1,500,000.00)	-183.3%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,741,494.33	(2,967,902.70)	2,773,591.63	(6,606,138.32)	0.00	(6,606,138.32)	-338.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,446,314.64	2,967,902.70	15,414,217.34	18,187,808.97	0.00	18,187,808.97	18.0%
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)			12,446,314.64	2,967,902.70	15,414,217.34	18,187,808.97	0.00	18,187,808.97	18.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,446,314.64	2,967,902.70	15,414,217.34	18,187,808.97	0.00	18,187,808.97	18.0%
2) Ending Balance, June 30 (E + F1e)			18,187,808.97	0.00	18,187,808.97	11,581,670.65	0.00	11,581,670.65	-36.3%
Components of Ending Fund Balance									
a) Nonspendable		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	5,306,869.00	0.00	5,306,869.00	New
Other Commitments (by Resource/Object)						428,000.00		428,000.00	
SpEd Contingency 8%	0000	9760				300,000.00		300,000.00	
Replacement Chromebooks/Tablets	0000	9760				2,000,000.00		2,000,000.00	
COPs Pymnt thru 2023-24	0000	9760				1,000,000.00		1,000,000.00	
Facilities	0000	9760				1,578,869.00		1,578,869.00	
Board Required Reserve-3% GF Unr Xt	0000	9760							
d) Assigned									
Other Assignments (by Resource/Object)		9780	15,798,808.97	0.00	15,798,808.97	3,885,801.65	0.00	3,885,801.65	-75.4%
IEEP Grant Match	0000	9780				850,000.00		850,000.00	
IEEP Coordinator	0000	9780				150,000.00		150,000.00	
Transp Fleet Major Rep (Paint, etc)	0000	9780				500,000.00		500,000.00	
Projected Incr Employee Costs 2021-22	0000	9780				1,538,986.33		1,538,986.33	
Athletic Budget Contingency	1100	9780				231,203.00		231,203.00	
Sci Material	1100	9780				150,000.00		150,000.00	
Oth Classrm Instr Materials	1100	9780				400,000.00		400,000.00	

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Projected Incr Employee Costs FY 2021	1100	9780				65,612.32		65,612.32	
SpEd Contingency	0000	9780	428,000.00		428,000.00				
est STRS & PERS incr FY 2022-23 & 24	0000	9780	1,149,035.00		1,149,035.00				
Rplmnt Chromebooks/Tablets	0000	9780	500,000.00		500,000.00				
IEEP Grant Match	0000	9780	650,000.00		650,000.00				
IEEP Coordinator	0000	9780	150,000.00		150,000.00				
COVID Surveillance Screening	0000	9780	300,000.00		300,000.00				
Internet for Sdnts \$360k/yr after startup	0000	9780	360,000.00		360,000.00				
Ed Tech Plan Clssrm 21st Century Hybr	0000	9780	400,000.00		400,000.00				
Incrs\27d / Continual COVID sanitation	0000	9780	250,000.00		250,000.00				
Site Security Cameras	0000	9780	243,971.00		243,971.00				
Clean Air Filters	0000	9780	400,000.00		400,000.00				
TK-5 Math Mats	0000	9780	300,000.00		300,000.00				
Domestic Water Connection @ 3 sites 1	0000	9780	197,000.00		197,000.00				
gr TK-5 Social Studies adopt	0000	9780	200,000.00		200,000.00				
gr 9-12 Math adopt	0000	9780	300,000.00		300,000.00				
gr 9-12 Science adopt	0000	9780	300,000.00		300,000.00				
gr TK-5 Science adopt	0000	9780	300,000.00		300,000.00				
gr 12 ELA adop	0000	9780	250,000.00		250,000.00				
SRO/Vaping/Safety Pgrrm	0000	9780	250,000.00		250,000.00				
Before/Aft Sch Expansion 2022-23 & 24	0000	9780	160,000.00		160,000.00				
K-8 Sci Matl	0000	9780	320,000.00		320,000.00				
ROPS (Rsc 0350)	0000	9780	124,127.00		124,127.00				
Facilities Match	0000	9780	2,000,000.00		2,000,000.00				
1x Set-Aside	0000	9780	1,600,000.00		1,600,000.00				
Board Required Reserve	0000	9780	1,130,000.00		1,130,000.00				
Oth Clssrm Instr Mats	0000	9780	105,556.00		105,556.00				
Expanded Learning / LLM	0000	9780	2,482,424.78		2,482,424.78				
gr 9-12 Science Mats	1100	9780	150,000.00		150,000.00				
ELA/ELD TK Mats	1100	9780	170,000.00		170,000.00				
Athletic Budget Contingency	1100	9780	252,397.00		252,397.00				
Oth Clssrm Instr Mats	1100	9780	376,298.19		376,298.19				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	2,384,000.00	0.00	2,384,000.00	2,384,000.00	0.00	2,384,000.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21		2021-22	
		Estimated Actuals		Budget	

Total, Restricted Balance

	0.00	0.00
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**Adopted Budget
Form MYP
2021 - 22**



JUNE 24, 2021

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	53,045,748.00	2.42%	54,330,537.00	3.04%	55,983,155.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	862,361.50	-0.36%	859,246.00	0.00%	859,246.00
4. Other Local Revenues	8600-8799	253,180.25	0.00%	253,180.00	0.00%	253,180.00
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	(8,138,457.89)	7.67%	(8,762,821.00)	0.00%	(8,762,821.00)
6. Total (Sum lines A1 thru A5c)		46,022,831.86	1.43%	46,680,142.00	3.54%	48,332,760.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,121,285.46		22,049,658.46
b. Step & Column Adjustment				375,316.00		375,906.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,446,943.00)		(341,224.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,121,285.46	-4.63%	22,049,658.46	0.16%	22,084,340.46
2. Classified Salaries						
a. Base Salaries				9,587,048.06		8,444,498.98
b. Step & Column Adjustment				173,369.00		176,873.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,315,918.08)		(6,191.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,587,048.06	-11.92%	8,444,498.98	2.02%	8,615,180.98
3. Employee Benefits	3000-3999	12,902,060.18	-0.17%	12,879,977.00	2.00%	13,136,951.00
4. Books and Supplies	4000-4999	2,253,421.79	24.93%	2,815,288.21	-7.32%	2,609,192.56
5. Services and Other Operating Expenditures	5000-5999	3,697,735.20	-27.12%	2,694,895.00	-27.04%	1,966,279.00
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	224,526.49	0.00%	224,526.00	0.21%	225,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(657,107.00)	-78.19%	(143,343.00)	0.00%	(143,343.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,500,000.00	-55.73%	664,000.00	-0.15%	663,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		52,628,970.18	-5.70%	49,629,500.65	-0.95%	49,156,601.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,606,138.32)		(2,949,358.65)		(823,841.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,187,808.97		11,581,670.65		8,632,312.00
2. Ending Fund Balance (Sum lines C and D1)		11,581,670.65		8,632,312.00		7,808,471.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	5,306,869.00		3,216,885.00		3,202,698.00
d. Assigned	9780	3,885,801.65		3,347,427.00		2,585,773.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,384,000.00		2,063,000.00		2,015,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		11,581,670.65		8,632,312.00		7,808,471.00
(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	2,384,000.00		2,063,000.00		2,015,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		2,384,000.00		2,063,000.00		2,015,000.00
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.						
<p>A. REVENUES: 1. LCFF calculated using FCMAT LCFF Calculator 21.2a Update. LCFF Transfer OUT - assumes Board Direction unchanged at \$500k/year. 2. FEDERAL REVENUE: MAA recorded as recieved, not at adopted. 3. OTHER STATE REVENUE: Rsc 0000 assumes flat MBG only. Outyear LOTTERY based on flat to FY 2020-21. 4.0 OTHER LOCAL REVENUE: based on flat to FY 2020-21. 5.c. CONTRIBUTIONS: assume incr 8% due to increased SpEd costs. EXPENDITURES: 1.Certificated Salaries: incl FY 2021-22 3 FTE incr for anticipated growth, as well as 1 Director for Academic/Expanded Learning. Add'l temp incr in CERT salaries due to COVID19 response / Expanded Learning requirements during FY 2021-22. These temporary increases are adjusted out in FY 2022-23 and FY 2023-24. 2.Classified Salaries: inc FY 2021-22 incr 6 on-going FTE, as well as 12 re-instated staff; add'l temp incr in CLASS FTE for FY 2021-22 only due to COVID 19 response / Expanded Learning requirements. Outyear supplemental payroll costs for these temporary increases are adjusted out in FY 2022-23 and FY 2023-24. 3. Employee Benefits: Unemployment rates increased in FY 2021-22 due to COVID pandemic, and STRS/PERS rates based on the following rates: FY 2021-22 STRS= 16.92% PERS=22.91%; FY 2022-23 STRS=19.10% PERS=26.10%; FY 2023-24 STRS=19.10%; PERS=27.10%. 4. Books & Supplies: Supp & Conc Grant per textbook purch plan. Lottery continues to support Tchr Clsrm Budgets. FY 2021-22 adds back Athletic support, as well as Music Program funded by Lottery (rsc 1100). 5.Svcs & Oth Operating Xps: FY 2021-22 incl \$96k ongiong cost for SIS. Also incl \$300k SRO contract. 9. Oth Financing Xfr of \$ 1,500k to F 56 for COPs Debt pmnt.</p>						

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	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	6,564,903.60	-33.03%	4,396,473.00	-23.66%	3,356,348.00
3. Other State Revenues	8300-8599	9,660,237.30	-63.78%	3,499,037.00	-4.36%	3,346,319.00
4. Other Local Revenues	8600-8799	2,453,508.00	0.20%	2,458,415.00	3.11%	2,534,856.00
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	8,138,457.89	7.67%	8,762,821.00	0.00%	8,762,821.00
6. Total (Sum lines A1 thru A5c)		26,817,106.79	-28.71%	19,116,746.00	-5.84%	18,000,344.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,938,957.86		3,970,096.00
b. Step & Column Adjustment				66,018.00		59,438.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,034,879.86)		(537,572.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,938,957.86	-49.99%	3,970,096.00	-12.04%	3,491,962.00
2. Classified Salaries						
a. Base Salaries				6,016,154.60		5,138,165.60
b. Step & Column Adjustment				99,121.00		97,662.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(977,110.00)		(563,589.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,016,154.60	-14.59%	5,138,165.60	-9.07%	4,672,238.60
3. Employee Benefits	3000-3999	7,498,979.53	-18.85%	6,085,497.00	-2.65%	5,924,343.00
4. Books and Supplies	4000-4999	2,748,730.62	-25.66%	2,043,282.40	-4.09%	1,959,651.40
5. Services and Other Operating Expenditures	5000-5999	1,479,654.76	-38.68%	907,388.00	7.19%	972,627.00
6. Capital Outlay	6000-6999	170,448.42	-73.34%	45,450.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	669,125.00	14.75%	767,837.00	7.94%	828,837.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	295,056.00	-46.10%	159,030.00	-5.25%	150,685.00
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)		26,817,106.79	-28.71%	19,116,746.00	-5.84%	18,000,344.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.00		0.00		0.00
(Line D3f must agree with line D2)		0.00		0.00		0.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
<p>A. REVENUES: FY 2021-22 Revenues incl portion of ESSER & GEER funds. FY 2022-23 incl remaining portion of anticipated ESSER funding. Other federal revenues kept flat at FY 2021-22 in outyears. 3. Other State Revenue: incl COLA for FY 2021-22 5.07% and FY 2022-23 2.48%, also incl STRS on Behalf kept flat fm FY 2020-21. 5.c Contributions incl 8% incr in SpEd for assumed incrs'd costs. B.1 Certificated Salaries incl add'l 7 FTE on-going; FY 2021-22 incl temp incrrp P/R for COVID response/Expanded Learning. These temporary increases are adjusted out in FY 2022-23 and FY 2023-24. B.2 Classified Salaries incl 3 FTE Para, and 2 additional in FY 2023-24. FY 2021-22 incl temporary personnel FTE & costs due to COVID resposne/Expanded Learning. These temporary increases are adjusted out in FY 2022-23 and FY 2023-24. B.3 Employee Benefits incl incr unemployment, STRS, and PERS rates. Assumes STRS on Behalf flat fm FY 2020-21. 4. Books & Supplies: FY 2021-22 incl incr for COVID response / Expanded Learning. Outyears rdc'd dependent upon ESSER/GEER Expanded Learning Programs in FY 2021-22. 5. Svcs and Oth Operating: assume incrs'd SpEd costs due to growth. . pital Outlay in FY 2021-22 for Ins claims 70th Outgo Assume 5% incr fm MCOE.</p>						

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	53,045,748.00	2.42%	54,330,537.00	3.04%	55,983,155.00
2. Federal Revenues	8100-8299	6,564,903.60	-33.03%	4,396,473.00	-23.66%	3,356,348.00
3. Other State Revenues	8300-8599	10,522,598.80	-58.58%	4,358,283.00	-3.50%	4,205,565.00
4. Other Local Revenues	8600-8799	2,706,688.25	0.18%	2,711,595.00	2.82%	2,788,036.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		72,839,938.65	-9.67%	65,796,888.00	0.81%	66,333,104.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,060,243.32		26,019,754.46
b. Step & Column Adjustment				441,334.00		435,344.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,481,822.86)		(878,796.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,060,243.32	-16.23%	26,019,754.46	-1.70%	25,576,302.46
2. Classified Salaries						
a. Base Salaries				15,603,202.66		13,582,664.58
b. Step & Column Adjustment				272,490.00		274,535.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,293,028.08)		(569,780.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,603,202.66	-12.95%	13,582,664.58	-2.17%	13,287,419.58
3. Employee Benefits	3000-3999	20,401,039.71	-7.04%	18,965,474.00	0.51%	19,061,294.00
4. Books and Supplies	4000-4999	5,002,152.41	-2.87%	4,858,570.61	-5.96%	4,568,843.96
5. Services and Other Operating Expenditures	5000-5999	5,177,389.96	-30.42%	3,602,283.00	-18.42%	2,938,906.00
6. Capital Outlay	6000-6999	170,448.42	-73.34%	45,450.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	893,651.49	11.05%	992,363.00	6.19%	1,053,837.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(362,051.00)	-104.33%	15,687.00	-53.20%	7,342.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,500,000.00	-55.73%	664,000.00	-0.15%	663,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		79,446,076.97	-13.47%	68,746,246.65	-2.31%	67,156,945.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,606,138.32)		(2,949,358.65)		(823,841.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,187,808.97		11,581,670.65		8,632,312.00
2. Ending Fund Balance (Sum lines C and D1)		11,581,670.65		8,632,312.00		7,808,471.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	5,306,869.00		3,216,885.00		3,202,698.00
d. Assigned	9780	3,885,801.65		3,347,427.00		2,585,773.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,384,000.00		2,063,000.00		2,015,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		11,581,670.65		8,632,312.00		7,808,471.00
(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	2,384,000.00		2,063,000.00		2,015,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		2,384,000.00		2,063,000.00		2,015,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		4,340.82		4,341.97		4,270.27
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		79,446,076.97		68,746,246.65		67,156,945.00
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)		79,446,076.97		68,746,246.65		67,156,945.00
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)		2,383,382.31		2,062,387.40		2,014,708.35
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)		2,383,382.31		2,062,387.40		2,014,708.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



Adopted Budget Supplemental Forms 2021 - 22



JUNE 24, 2021

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)	4,340.82	4,340.82	4,341.97	4,340.82	4,340.82	4,341.97
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,340.82	4,340.82	4,341.97	4,340.82	4,340.82	4,341.97
5. District Funded County Program ADA						
a. County Community Schools	1.40	1.40	1.40	1.40	1.40	1.40
b. Special Education-Special Day Class	4.77	4.77	4.77	4.77	4.77	4.77
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	6.17	6.17	6.17	6.17	6.17	6.17
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	4,346.99	4,346.99	4,348.14	4,346.99	4,346.99	4,348.14
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	(4,477.15)	0.00	(327,484.02)				
Other Sources/Uses Detail					0.00	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	23,909.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	998.74	0.00	152,527.02	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,478.41	0.00	151,048.00	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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	4,477.15	(4,477.15)	327,484.02	(327,484.02)	0.00	0.00	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				
01 GENERAL FUND								
Expenditure Detail	40,950.00	0.00	0.00	(362,051.00)				
Other Sources/Uses Detail					0.00	1,500,000.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	17,978.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	200.00	0.00	149,136.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(41,150.00)	194,937.00	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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,500,000.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	41,150.00	(41,150.00)	362,051.00	(362,051.00)	1,500,000.00	1,500,000.00		

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,061,512.00	0.00	1,061,512.00	0.00	0.00	1,061,512.00
Work in Progress	4,315,554.47	0.00	4,315,554.47	2,100,000.00	100,000.00	6,315,554.47
Total capital assets not being depreciated	5,377,066.47	0.00	5,377,066.47	2,100,000.00	100,000.00	7,377,066.47
Capital assets being depreciated:						
Land Improvements	19,317,273.00	0.00	19,317,273.00	288,000.00	0.00	19,605,273.00
Buildings	82,080,907.00	0.00	82,080,907.00	2,122,000.00	0.00	84,202,907.00
Equipment	8,161,540.00	0.00	8,161,540.00	25,000.00	0.00	8,186,540.00
Total capital assets being depreciated	109,559,720.00	0.00	109,559,720.00	2,435,000.00	0.00	111,994,720.00
Accumulated Depreciation for:						
Land Improvements	(9,187,881.00)	0.00	(9,187,881.00)	0.00	400,000.00	(9,587,881.00)
Buildings	(48,349,218.00)	0.00	(48,349,218.00)	0.00	2,400,000.00	(50,749,218.00)
Equipment	(6,976,876.00)	0.00	(6,976,876.00)	0.00	780,000.00	(7,756,876.00)
Total accumulated depreciation	(64,513,975.00)	0.00	(64,513,975.00)	0.00	3,580,000.00	(68,093,975.00)
Total capital assets being depreciated, net	45,045,745.00	0.00	45,045,745.00	2,435,000.00	3,580,000.00	43,900,745.00
Governmental activity capital assets, net	50,422,811.47	0.00	50,422,811.47	4,535,000.00	3,680,000.00	51,277,811.47
Business-Type Activities:						
Capital assets not being depreciated:						
Land		0.00	0.00			0.00
Work in Progress		0.00	0.00			0.00
Total capital assets not being depreciated		0.00	0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements		0.00	0.00			0.00
Buildings		0.00	0.00			0.00
Equipment		0.00	0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements		0.00	0.00			0.00
Buildings		0.00	0.00			0.00
Equipment		0.00	0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00			0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	31,495,000.00	0.00	31,495,000.00	0.00	1,100,000.00	30,395,000.00	1,165,000.00
State School Building Loans Payable		0.00	0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	4,380,000.00	0.00	4,380,000.00	0.00	600,000.00	3,780,000.00	610,000.00
Capital Leases Payable	2,482,710.00	0.00	2,482,710.00	0.00	55,017.72	2,427,692.28	139,660.00
Lease Revenue Bonds Payable		0.00	0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt	1,930,568.00	0.00	1,930,568.00	0.00	43,658.00	1,886,910.00	0.00
Net Pension Liability	60,863,897.00	0.00	60,863,897.00	0.00	0.00	60,863,897.00	0.00
Total/Net OPEB Liability	287,919.00	0.00	287,919.00	46,360.14	54,916.37	279,362.77	0.00
Compensated Absences Payable	15,698.00	0.00	15,698.00	266,155.00	15,698.00	266,155.00	266,155.00
Governmental activities long-term liabilities	101,455,792.00	0.00	101,455,792.00	312,515.14	1,869,290.09	99,899,017.05	2,180,815.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Total/Net OPEB Liability			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF		Object	July	August	September	October	November	December	January	February
A. BEGINNING CASH		JUNE	12,617,585.14	16,770,880.30	16,587,920.61	24,030,939.94	23,018,271.86	20,255,863.59	27,119,615.63	23,837,347.93
B. RECEIPTS			4,158,011.00	4,158,011.00	5,573,071.00	4,625,254.00	0.00	1,415,059.00	1,863,204.00	910,019.00
LCFF/Revenue Limit Sources		8010-8019	0.00	(19,624.63)	74,163.93	(13,934.32)	0.00	9,730,249.27	172,371.86	392,003.11
Principal Apportionment		8020-8079	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes		8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds		8100-8299	0.00	0.00	5,052,781.07	169,440.01	5,483.93	261,113.89	440,803.00	103,835.73
Federal Revenue		8300-8599	145,289.20	38,596.58	668,432.70	877,419.85	288,339.00	733,313.74	(101,186.12)	0.00
Other State Revenue		8600-8799	9,140.63	123,412.72	95,752.40	92,933.00	517,327.84	228,625.00	285,974.71	241,623.03
Other Local Revenue		8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			4,312,420.83	4,300,395.67	11,464,201.10	5,751,112.54	1,427,432.01	12,368,380.90	2,461,167.45	1,466,326.50
TOTAL RECEIPTS										
C. DISBURSEMENTS			260,905.05	1,955,935.67	2,059,713.22	2,010,594.84	2,005,306.20	2,046,240.33	2,017,586.21	1,988,929.84
Certificated Salaries		1000-1999	425,893.06	941,887.64	1,031,365.87	981,032.82	1,001,335.13	998,740.99	1,023,038.83	980,182.67
Classified Salaries		2000-2999	332,282.58	1,085,296.03	1,138,954.84	1,130,892.92	1,130,731.01	1,134,268.41	1,136,830.70	1,125,924.29
Employee Benefits		3000-3999	11,925.72	192,952.89	392,848.64	672,690.82	643,477.15	752,207.05	52,203.97	83,639.70
Books and Supplies		4000-4999	83,448.61	609,007.54	520,412.93	511,151.70	463,199.57	833,488.70	281,525.05	293,890.86
Services		5000-5999	0.00	103,201.14	0.00	145,650.63	412,022.65	31,528.87	479,561.22	500,706.61
Capital Outlay		6000-6599	10,968.00	10,968.00	85,700.00	153,274.46	71,825.17	50,460.71	71,795.32	69,082.46
Other Outgo		7000-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		7630-7699	1,125,423.02	4,899,248.91	5,228,995.50	5,605,288.19	5,727,896.88	5,846,955.06	5,062,541.30	5,042,356.43
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury		9111-9199	974,028.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable		9200-9299	5,284,504.49	195,494.32	1,340,216.73	(1,165,456.76)	854,229.80	121,706.05	(152,560.74)	0.00
Due From Other Funds		9310	5,915.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores		9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures		9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources		9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			6,264,448.52	4,724,295.37	1,340,216.73	(1,165,456.76)	854,229.80	121,706.05	(152,560.74)	0.00
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599	3,048,137.03	(121,962.83)	(235,893.66)	(7,085.71)	(683,826.80)	(220,640.15)	528,333.11	(153,645.24)
Due To Other Funds		9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans		9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues		9650	419,679.29	(98,385.76)	368,295.85	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources		9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			3,467,816.32	(220,348.59)	132,402.19	(7,085.71)	(683,826.80)	(220,640.15)	528,333.11	(153,645.24)
Nonoperating										
Suspense Clearing		9910	71.55	50.64	(0.81)	(121.38)	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS			2,796,632.20	415,893.55	1,207,813.73	(1,158,492.43)	1,538,056.60	342,346.20	(680,893.85)	153,645.24
E. NET INCREASE/DECREASE (B - C + D)			4,153,295.16	(182,959.69)	7,443,019.33	(1,012,668.08)	(2,762,408.27)	6,863,752.04	(3,282,267.70)	(1,774,903.82)
F. ENDING CASH (A + E)			16,770,880.30	16,587,920.61	24,030,939.94	23,018,271.86	20,255,863.59	27,119,615.63	23,837,347.93	22,062,444.11
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS										

ESTIMATES THROUGH THE MONTH OF		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
JUNE										
A. BEGINNING CASH			22,062,444.11	19,697,674.94	21,331,255.50	19,920,597.50				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment		8010-8019	1,164,774.00	429,077.00	423,505.00	0.00	10,690,156.00		35,210,141.00	35,210,141.00
Property Taxes		8020-8079	485,662.16	6,249,260.63	49,401.72	400,000.00	219,752.03		18,335,607.00	18,335,607.00
Miscellaneous Funds		8080-8099	0.00	0.00	0.00	(500,000.00)	0.00		(500,000.00)	(500,000.00)
Federal Revenue		8100-8299	96,774.99	176,080.00	152,110.39	106,500.59	0.00		6,564,903.60	6,564,903.60
Other State Revenue		8300-8599	412,145.52	0.00	3,153,002.00	1,567,319.00	2,739,947.33		10,522,598.80	10,522,598.80
Other Local Revenue		8600-8799	192,279.55	1,444.94	124,512.00	377,486.00	416,176.43		2,706,688.25	2,706,688.25
Interfund Transfers In		8910-8929	0.00	0.00	0.00	0.00	0.00	(1,466,326.50)	0.00	0.00
All Other Financing Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	(1,466,326.50)	0.00	0.00
TOTAL RECEIPTS			2,331,636.22	6,855,862.57	3,902,631.11	1,951,305.59	14,066,031.79		72,839,938.65	72,839,938.65
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	2,046,040.84	2,017,095.75	1,903,364.68	2,237,501.00	8,511,029.69		31,060,243.32	31,060,243.32
Classified Salaries		2000-2999	1,022,404.51	1,057,503.20	1,065,305.68	1,062,043.00	4,012,469.26		15,603,202.66	15,603,202.66
Employee Benefits		3000-3999	1,137,459.30	1,145,829.20	1,103,777.77	1,324,355.00	7,474,417.66		20,401,039.71	20,401,039.71
Books and Supplies		4000-4999	131,125.90	312,209.19	829,104.81	474,304.00	453,462.57		5,002,152.41	5,002,152.41
Services		5000-5999	208,020.16	458,242.72	397,271.69	517,730.43	0.00		5,177,389.96	5,177,389.96
Capital Outlay		6000-6599	34,174.82	379,370.26	175,942.98	23,260.00	0.00	(2,114,970.76)	170,448.42	170,448.42
Other Outgo		7000-7499	136,288.98	1,310.00	23,055.66	0.00	0.00	(153,128.27)	531,600.49	531,600.49
Interfund Transfers Out		7600-7629	0.00	0.00	0.00	1,500,000.00	0.00		1,500,000.00	1,500,000.00
All Other Financing Uses		7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS			4,715,514.51	5,371,580.32	5,497,823.27	7,139,193.43	20,451,379.18	(2,268,099.03)	79,446,076.97	79,446,076.97
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury		9111-9199	0.00	0.00	0.00	5,000.00			974,028.60	
Accounts Receivable		9200-9299	0.00	21,031.00	39,688.05	280,804.70			5,284,504.49	
Due From Other Funds		9310	0.00	0.00	0.00	0.00			5,915.43	
Stores		9320	0.00	0.00	0.00	0.00			0.00	
Prepaid Expenditures		9330	0.00	0.00	0.00	0.00			0.00	
Other Current Assets		9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources		9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL			0.00	21,031.00	39,688.05	285,804.70	0.00	0.00	6,264,448.52	
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599	(19,109.12)	(130,339.57)	(142,853.85)	628,860.48			3,048,137.03	
Due To Other Funds		9610	0.00	0.00	0.00				0.00	
Current Loans		9640	0.00	0.00	0.00				0.00	
Unearned Revenues		9650	0.00	0.00	0.00				419,679.29	
Deferred Inflows of Resources		9690	0.00	0.00	0.00				0.00	
SUBTOTAL			(19,109.12)	(130,339.57)	(142,853.85)	628,860.48	0.00	0.00	3,467,816.32	
Nonoperating										
Suspense Clearing		9910	0.00	(2,092.26)	2,092.26				0.00	
TOTAL BALANCE SHEET ITEMS			19,109.12	149,278.31	184,634.16	(341,055.78)	0.00	0.00	2,796,632.20	
E. NET INCREASE/DECREASE (B - C + D)			(2,364,769.17)	1,633,580.56	(1,410,658.00)	(5,528,943.62)	(6,385,347.39)	801,772.53	(3,809,506.12)	(6,606,138.32)
F. ENDING CASH (A + E)			19,697,674.94	21,331,255.50	19,920,597.50	14,391,653.88				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									8,808,079.02	

	Object	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		14,391,653.88	14,391,653.88	14,391,653.88	14,391,653.88	14,391,653.88	14,391,653.88	14,391,653.88	14,391,653.88
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019								
Principal Apportionment	8020-8079								
Property Taxes	8080-8099								
Miscellaneous Funds	8100-8299								
Federal Revenue	8300-8599								
Other State Revenue	8600-8799								
Other Local Revenue	8910-8929								
Interfund Transfers In	8930-8979								
All Other Financing Sources									
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999								
Capital Outlay	6000-6999								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		14,391,653.88	14,391,653.88	14,391,653.88	14,391,653.88	14,391,653.88	14,391,653.88	14,391,653.88	14,391,653.88
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE	14,391,653.88	14,391,653.88	14,391,653.88	14,391,653.88				
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		14,391,653.88	14,391,653.88	14,391,653.88	14,391,653.88				
G. ENDING CASH, PLUS CASH									
ACCUALS AND ADJUSTMENTS								14,391,653.88	

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	22,904,539.11	301	0.00	303	22,904,539.11	305	100,344.82		307	22,804,194.29	309
2000 - Classified Salaries	11,961,593.04	311	36,073.05	313	11,925,519.99	315	1,722,230.85		317	10,203,289.14	319
3000 - Employee Benefits	15,334,619.26	321	67,198.96	323	15,267,420.30	325	781,270.31		327	14,486,149.99	329
4000 - Books, Supplies Equip Replace. (6500)	8,695,791.07	331	0.00	333	8,695,791.07	335	2,358,982.38		337	6,336,808.69	339
5000 - Services. . . & 7300 - Indirect Costs	6,198,483.72	341	0.00	343	6,198,483.72	345	389,617.63		347	5,808,866.09	349
TOTAL					64,991,754.19	365			TOTAL	59,639,308.20	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	17,943,746.92	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,254,825.09	380
3. STRS.	3101 & 3102	4,588,234.76	382
4. PERS.	3201 & 3202	801,733.85	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	539,663.18	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	2,710,816.95	385
7. Unemployment Insurance.	3501 & 3502	13,896.09	390
8. Workers' Compensation Insurance.	3601 & 3602	709,040.54	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		30,561,957.38	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		318,946.24	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		30,243,011.14	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		50.71%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	50.71%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	4.29%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	59,639,308.20
5. Deficiency Amount (Part III, Line 3 times Line 4)	2,558,526.32

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	31,060,243.32	301	0.00	303	31,060,243.32	305	4,345.48		307	31,055,897.84	309
2000 - Classified Salaries	15,603,202.66	311	41,191.08	313	15,562,011.58	315	2,275,401.68		317	13,286,609.90	319
3000 - Employee Benefits	20,401,039.71	321	31,317.48	323	20,369,722.23	325	1,082,641.12		327	19,287,081.11	329
4000 - Books, Supplies Equip Replace. (6500)	5,002,152.41	331	0.00	333	5,002,152.41	335	1,025,759.63		337	3,976,392.78	339
5000 - Services. . . & 7300 - Indirect Costs	4,815,338.96	341	0.00	343	4,815,338.96	345	480,596.00		347	4,334,742.96	349
TOTAL					76,809,468.50	365			TOTAL	71,940,724.59	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	25,300,959.20	375
2. Salaries of Instructional Aides Per EC 41011.	2100	5,354,433.05	380
3. STRS.	3101 & 3102	6,014,061.42	382
4. PERS.	3201 & 3202	1,437,428.92	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	836,814.84	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	3,577,079.00	385
7. Unemployment Insurance.	3501 & 3502	333,446.23	390
8. Workers' Compensation Insurance.	3601 & 3602	1,018,664.20	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		43,872,886.86	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		520,958.42	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		43,351,928.44	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.26%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.26%
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).	71,940,724.59
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	70,858,039.18
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	13,108,689.50
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,248,557.36
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	144,256.52
4. Other Transfers Out	All	9200	7200-7299	17,650.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,410,463.88
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		762,840.37
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				54,101,726.17

		2020-21 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		4,346.99
B. Expenditures per ADA (Line I.E divided by Line II.A)		12,445.79
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	53,574,041.30	12,320.37
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	53,574,041.30	12,320.37
B. Required effort (Line A.2 times 90%)	48,216,637.17	11,088.33
C. Current year expenditures (Line I.E and Line II.B)	54,101,726.17	12,445.79
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,748,732.96
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 47,402,039.59

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.80%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,568,167.66
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,191,848.28
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	38,940.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	396,537.24
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,195,493.18
9. Carry-Forward Adjustment (Part IV, Line F)	(21,935.16)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,173,558.02

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	39,548,990.09
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,702,768.14
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,559,348.13
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	134,908.22
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	117,824.25
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	673,891.03
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	56,208.05
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	802,404.22
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6,440,311.79
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	508,658.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,378,856.02
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,209,246.58
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	67,133,414.52

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B19)

6.25%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19)

6.22%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	4,195,493.18
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(142,430.08)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.07%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.07%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.07%) times Part III, Line B19); zero if positive	(21,935.16)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(21,935.16)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.22%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-10,967.58) is applied to the current year calculation and the remainder (\$-10,967.58) is deferred to one or more future years:	6.23%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-7,311.72) is applied to the current year calculation and the remainder (\$-14,623.44) is deferred to one or more future years:	6.24%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(21,935.16)

Approved indirect cost rate: 6.07%
Highest rate used in any program: 6.07%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,215,600.96	73,787.00	6.07%
01	3060	507,893.02	30,829.33	6.07%
01	3061	148,170.98	8,993.67	6.07%
01	3182	648,578.43	39,369.00	6.07%
01	3210	655,842.94	39,810.06	6.07%
01	3212	579,611.80	35,182.44	6.07%
01	3215	38,675.70	1,842.00	4.76%
01	3386	6,995.56	404.44	5.78%
01	3550	10,007.82	500.39	5.00%
01	4035	162,638.00	9,872.00	6.07%
01	4124	138,842.70	6,925.05	4.99%
01	4127	130,449.38	7,916.00	6.07%
01	4203	257,469.81	5,150.00	2.00%
01	6010	638,918.88	31,946.01	5.00%
01	6387	217,735.44	12,414.00	5.70%
01	6388	352,054.94	21,370.00	6.07%
01	7311	20,339.88	1,235.00	6.07%
01	7370	163,987.11	9,954.12	6.07%
01	7420	199,938.73	12,139.95	6.07%
01	9010	429,005.87	2,551.00	0.59%
11	6371	5,286.00	321.00	6.07%
11	6391	467,124.00	23,588.00	5.05%
12	5058	47,813.00	2,902.00	6.07%
12	6105	2,290,268.81	132,238.19	5.77%
12	6127	15,047.00	913.00	6.07%
12	6128	122,646.38	3,524.88	2.87%
12	9010	558,186.69	12,948.95	2.32%
13	5310	3,433,153.67	131,263.00	3.82%
13	5316	395,690.25	19,785.00	5.00%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	569,312.51		580,257.33	1,149,569.84
2. State Lottery Revenue	8560	663,584.14		206,222.01	869,806.15
3. Other Local Revenue	8600-8799	4,918.11		4,951.26	9,869.37
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,237,814.76	0.00	791,430.60	2,029,245.36
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	13,600.00			13,600.00
2. Classified Salaries	2000-2999	68,304.78			68,304.78
3. Employee Benefits	3000-3999	9,628.59			9,628.59
4. Books and Supplies	4000-4999	144,372.26		791,430.60	935,802.86
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	53,213.94			53,213.94
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		289,119.57	0.00	791,430.60	1,080,550.17
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	948,695.19	0.00	0.00	948,695.19
D. COMMENTS:					

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

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



**Adopted Budget
Funds 11-67
2021 - 22**



JUNE 24, 2021

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	19,510.00	19,510.00	0.0%
3) Other State Revenue		8300-8599	395,740.00	394,286.00	-0.4%
4) Other Local Revenue		8600-8799	1,275.07	1,000.00	-21.6%
5) TOTAL REVENUES			416,525.07	414,796.00	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	202,490.95	198,887.35	-1.8%
2) Classified Salaries		2000-2999	81,669.72	38,873.29	-52.4%
3) Employee Benefits		3000-3999	100,262.37	89,158.69	-11.1%
4) Books and Supplies		4000-4999	91,956.96	23,456.00	-74.5%
5) Services and Other Operating Expenditures		5000-5999	32,278.00	6,002.00	-81.4%
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	23,909.00	17,978.00	-24.8%
9) TOTAL EXPENDITURES			532,567.00	374,355.33	-29.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(116,041.93)	40,440.67	-134.9%
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)			(116,041.93)	40,440.67	-134.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	140,141.20	24,099.27	-82.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			140,141.20	24,099.27	-82.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			140,141.20	24,099.27	-82.8%
2) Ending Balance, June 30 (E + F1e)			24,099.27	64,539.94	167.8%
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	0.00	39,440.67	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	24,099.27	25,099.27	4.1%
Adult Ed Program	0000	9780		25,099.27	
Adult Ed Program	0000	9780	24,099.27		
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	108,382.51		
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			108,382.51		
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)			108,382.51		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	19,510.00	19,510.00	0.0%
TOTAL, FEDERAL REVENUE			19,510.00	19,510.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	375,804.00	377,548.00	0.5%
All Other State Revenue	All Other	8590	19,936.00	16,738.00	-16.0%
TOTAL, OTHER STATE REVENUE			395,740.00	394,286.00	-0.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,275.07	1,000.00	-21.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,275.07	1,000.00	-21.6%
TOTAL, REVENUES			416,525.07	414,796.00	-0.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	168,759.93	166,401.33	-1.4%
Certificated Pupil Support Salaries		1200	1,245.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	32,486.02	32,486.02	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			202,490.95	198,887.35	-1.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	1,300.00	New
Classified Support Salaries		2200	7,000.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	37,154.86	37,573.29	1.1%
Other Classified Salaries		2900	37,514.86	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			81,669.72	38,873.29	-52.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	50,584.70	49,396.19	-2.3%
PERS		3201-3202	14,157.52	8,905.87	-37.1%
OASDI/Medicare/Alternative		3301-3302	8,424.14	5,618.94	-33.3%
Health and Welfare Benefits		3401-3402	17,569.80	14,625.49	-16.8%
Unemployment Insurance		3501-3502	150.42	2,924.46	1844.2%
Workers' Compensation		3601-3602	9,375.79	7,687.74	-18.0%
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			100,262.37	89,158.69	-11.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	4,000.00	700.0%
Materials and Supplies		4300	76,968.00	19,456.00	-74.7%
Noncapitalized Equipment		4400	14,488.96	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			91,956.96	23,456.00	-74.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	1,048.00	-65.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,278.00	4,954.00	-83.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,278.00	6,002.00	-81.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	23,909.00	17,978.00	-24.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			23,909.00	17,978.00	-24.8%
TOTAL EXPENDITURES			532,567.00	374,355.33	-29.7%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,510.00	19,510.00	0.0%
3) Other State Revenue		8300-8599	395,740.00	394,286.00	-0.4%
4) Other Local Revenue		8600-8799	1,275.07	1,000.00	-21.6%
5) TOTAL, REVENUES			416,525.07	414,796.00	-0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		332,386.35	232,227.23	-30.1%
2) Instruction - Related Services	2000-2999		165,857.58	123,702.10	-25.4%
3) Pupil Services	3000-3999		1,500.00	0.00	-100.0%
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		23,909.00	17,978.00	-24.8%
8) Plant Services	8000-8999		8,914.07	448.00	-95.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			532,567.00	374,355.33	-29.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(116,041.93)	40,440.67	-134.9%
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)			(116,041.93)	40,440.67	-134.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	140,141.20	24,099.27	-82.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			140,141.20	24,099.27	-82.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			140,141.20	24,099.27	-82.8%
2) Ending Balance, June 30 (E + F1e)			24,099.27	64,539.94	167.8%
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	0.00	39,440.67	New
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	24,099.27	25,099.27	4.1%
Adult Ed Program	0000	9780		25,099.27	
Adult Ed Program	0000	9780	24,099.27		
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
6391	Adult Education Program	0.00	39,440.67
Total, Restricted Balance		0.00	39,440.67

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	50,715.00	0.00	-100.0%
3) Other State Revenue		8300-8599	3,382,715.55	2,350,253.01	-30.5%
4) Other Local Revenue		8600-8799	585,125.70	311,928.00	-46.7%
5) TOTAL, REVENUES			4,018,556.25	2,662,181.01	-33.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,066,492.65	1,199,316.39	12.5%
2) Classified Salaries		2000-2999	657,146.76	720,665.68	9.7%
3) Employee Benefits		3000-3999	645,182.32	734,306.14	13.8%
4) Books and Supplies		4000-4999	814,889.81	138,295.58	-83.0%
5) Services and Other Operating Expenditures		5000-5999	195,144.48	18,400.00	-90.6%
6) Capital Outlay		6000-6999	740,816.99	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	152,527.02	149,136.00	-2.2%
9) TOTAL, EXPENDITURES			4,272,200.03	2,960,119.79	-30.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(253,643.78)	(297,938.78)	17.5%
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)			(253,643.78)	(297,938.78)	17.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	496,819.18	243,175.40	-51.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			496,819.18	243,175.40	-51.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			496,819.18	243,175.40	-51.1%
2) Ending Balance, June 30 (E + F1e)			243,175.40	(54,763.38)	-122.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	243,175.40	172,998.33	-28.9%
Child Development Program	0000	9780		172,998.33	
Child Development Program	0000	9780	243,175.40		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(227,761.71)	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	728,675.01		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	30,783.22		
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			759,458.23		
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)			759,458.23		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	50,715.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			50,715.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,433,095.30	2,241,766.00	-7.9%
All Other State Revenue	All Other	8590	949,620.25	108,487.01	-88.6%
TOTAL, OTHER STATE REVENUE			3,382,715.55	2,350,253.01	-30.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	232,726.33	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	347,399.37	306,928.00	-11.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			585,125.70	311,928.00	-46.7%
TOTAL, REVENUES			4,018,556.25	2,662,181.01	-33.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	581,817.17	878,875.39	51.1%
Certificated Pupil Support Salaries		1200	0.00	10,000.00	New
Certificated Supervisors' and Administrators' Salaries		1300	484,675.48	310,441.00	-35.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,066,492.65	1,199,316.39	12.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	358,048.56	326,690.64	-8.8%
Classified Support Salaries		2200	87,112.39	70,801.74	-18.7%
Classified Supervisors' and Administrators' Salaries		2300	44,906.84	93,304.08	107.8%
Clerical, Technical and Office Salaries		2400	167,078.97	229,869.22	37.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			657,146.76	720,665.68	9.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	200,682.03	254,901.03	27.0%
PERS		3201-3202	167,473.41	183,639.28	9.7%
OASDI/Medicare/Alternative		3301-3302	77,591.80	75,794.68	-2.3%
Health and Welfare Benefits		3401-3402	141,834.66	135,048.37	-4.8%
Unemployment Insurance		3501-3502	856.60	23,588.52	2653.7%
Workers' Compensation		3601-3602	56,743.82	61,334.26	8.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			645,182.32	734,306.14	13.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	137.92	0.00	-100.0%
Materials and Supplies		4300	806,035.52	138,295.58	-82.8%
Noncapitalized Equipment		4400	8,716.37	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			814,889.81	138,295.58	-83.0%

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	12,672.36	800.00	-93.7%
Dues and Memberships		5300	1,530.00	300.00	-80.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,319.00	3,600.00	-76.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	998.74	200.00	-80.0%
Professional/Consulting Services and Operating Expenditures		5800	159,124.38	9,000.00	-94.3%
Communications		5900	5,500.00	4,500.00	-18.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			195,144.48	18,400.00	-90.6%
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	314,884.99	0.00	-100.0%
Equipment		6400	425,932.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			740,816.99	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	152,527.02	149,136.00	-2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			152,527.02	149,136.00	-2.2%
TOTAL, EXPENDITURES			4,272,200.03	2,960,119.79	-30.7%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	50,715.00	0.00	-100.0%
3) Other State Revenue		8300-8599	3,382,715.55	2,350,253.01	-30.5%
4) Other Local Revenue		8600-8799	585,125.70	311,928.00	-46.7%
5) TOTAL, REVENUES			4,018,556.25	2,662,181.01	-33.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,436,541.52	1,755,832.42	-27.9%
2) Instruction - Related Services	2000-2999		1,164,516.32	963,399.26	-17.3%
3) Pupil Services	3000-3999		162,649.19	64,755.72	-60.2%
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		152,527.02	149,136.00	-2.2%
8) Plant Services	8000-8999		355,965.98	26,996.39	-92.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,272,200.03	2,960,119.79	-30.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(253,643.78)	(297,938.78)	17.5%
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)			(253,643.78)	(297,938.78)	17.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	496,819.18	243,175.40	-51.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			496,819.18	243,175.40	-51.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			496,819.18	243,175.40	-51.1%
2) Ending Balance, June 30 (E + F1e)			243,175.40	(54,763.38)	-122.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	243,175.40	172,998.33	-28.9%
Child Development Program	0000	9780		172,998.33	
Child Development Program	0000	9780	243,175.40		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(227,761.71)	New

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	3,325,859.87	3,514,335.00	5.7%
3) Other State Revenue		8300-8599	188,800.00	324,510.00	71.9%
4) Other Local Revenue		8600-8799	20,008.29	76,100.00	280.3%
5) TOTAL REVENUES			3,534,668.16	3,914,945.00	10.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,083,656.23	1,078,388.49	-0.5%
3) Employee Benefits		3000-3999	495,050.73	539,324.42	8.9%
4) Books and Supplies		4000-4999	2,413,216.85	1,612,614.00	-33.2%
5) Services and Other Operating Expenditures		5000-5999	104,536.72	51,418.00	-50.8%
6) Capital Outlay		6000-6999	50,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	151,048.00	194,937.00	29.1%
9) TOTAL EXPENDITURES			4,297,508.53	3,476,681.91	-19.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(762,840.37)	438,263.09	-157.5%
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)			(762,840.37)	438,263.09	-157.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,079,833.56	1,316,993.19	-36.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,079,833.56	1,316,993.19	-36.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,079,833.56	1,316,993.19	-36.7%
2) Ending Balance, June 30 (E + F1e)			1,316,993.19	1,756,256.28	33.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	66,806.07	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	778,347.16	1,257,780.73	61.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	471,839.96	497,475.55	5.4%
Child Nutrition: Enterprise	0000	9780		497,475.55	
Child Nutrition Program: Enterprise	0000	9780	471,839.96		
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	1,957,742.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,145.50		
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	66,806.07		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			2,027,693.97		
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	1,780.69		
6) TOTAL, LIABILITIES			1,780.69		
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)			2,025,913.28		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,115,859.87	3,300,000.00	5.9%
Donated Food Commodities		8221	210,000.00	214,335.00	2.1%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,325,859.87	3,514,335.00	5.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	188,800.00	257,010.00	36.1%
All Other State Revenue		8590	0.00	67,500.00	New
TOTAL, OTHER STATE REVENUE			188,800.00	324,510.00	71.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,891.50	62,100.00	3183.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,116.79	14,000.00	-7.4%
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	3,000.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			20,008.29	76,100.00	280.3%
TOTAL, REVENUES			3,534,668.16	3,914,945.00	10.8%

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	822,362.76	806,131.96	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	202,886.54	207,440.64	2.2%
Clerical, Technical and Office Salaries		2400	58,406.93	64,815.89	11.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,083,656.23	1,078,388.49	-0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	209,408.76	245,151.58	17.1%
OASDI/Medicare/Alternative		3301-3302	78,624.20	77,959.94	-0.8%
Health and Welfare Benefits		3401-3402	170,779.48	168,434.46	-1.4%
Unemployment Insurance		3501-3502	541.62	13,264.09	2349.0%
Workers' Compensation		3601-3602	35,696.67	34,514.35	-3.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			495,050.73	539,324.42	8.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	491,032.88	138,075.00	-71.9%
Noncapitalized Equipment		4400	34,970.02	24,164.00	-30.9%
Food		4700	1,887,213.95	1,450,375.00	-23.1%
TOTAL, BOOKS AND SUPPLIES			2,413,216.85	1,612,614.00	-33.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,400.00	13,750.00	154.6%
Dues and Memberships		5300	450.00	300.00	-33.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,500.00	6,400.00	-1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,901.08	39,228.00	-12.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,478.41	(41,150.00)	-1283.0%
Professional/Consulting Services and Operating Expenditures		5800	43,607.23	32,390.00	-25.7%
Communications		5900	200.00	500.00	150.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,536.72	51,418.00	-50.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	50,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	151,048.00	194,937.00	29.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			151,048.00	194,937.00	29.1%
TOTAL, EXPENDITURES			4,297,508.53	3,476,681.91	-19.1%

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	3,325,859.87	3,514,335.00	5.7%
3) Other State Revenue		8300-8599	188,800.00	324,510.00	71.9%
4) Other Local Revenue		8600-8799	20,008.29	76,100.00	280.3%
5) TOTAL, REVENUES			3,534,668.16	3,914,945.00	10.8%
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		4,133,560.53	3,263,925.66	-21.0%
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		6,400.00	11,419.25	78.4%
7) General Administration	7000-7999		151,048.00	194,937.00	29.1%
8) Plant Services	8000-8999		6,500.00	6,400.00	-1.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,297,508.53	3,476,681.91	-19.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(762,840.37)	438,263.09	-157.5%
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)			(762,840.37)	438,263.09	-157.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,079,833.56	1,316,993.19	-36.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,079,833.56	1,316,993.19	-36.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,079,833.56	1,316,993.19	-36.7%
2) Ending Balance, June 30 (E + F1e)			1,316,993.19	1,755,256.28	33.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	66,806.07	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	778,347.16	1,257,780.73	61.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	471,839.96	497,475.55	5.4%
Child Nutrition: Enterprise	0000	9780		497,475.55	
Child Nutrition Program: Enterprise	0000	9780	471,839.96		
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	768,347.16	1,247,778.97
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	0.00	1.76
9010	Other Restricted Local	10,000.00	10,000.00
Total, Restricted Balance		778,347.16	1,257,780.73

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	500,000.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,459.20	5,000.00	-22.6%
5) TOTAL, REVENUES			6,459.20	505,000.00	7718.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	444,984.00	500,000.00	12.4%
6) Capital Outlay		6000-6999	55,016.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			500,000.00	500,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(493,540.80)	5,000.00	-101.0%
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)			(493,540.80)	5,000.00	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	805,015.53	311,474.73	-61.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			805,015.53	311,474.73	-61.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			805,015.53	311,474.73	-61.3%
2) Ending Balance, June 30 (E + F1e)			311,474.73	316,474.73	1.6%
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	311,474.73	316,474.73	1.6%
Non Bond Deferred Maintenance	0000	9780		316,474.73	
Non Bond Deferred Maintenance	0000	9780	311,474.73		
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	540,460.63		
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			540,460.63		
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)			540,460.63		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	500,000.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	500,000.00	New
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,459.20	5,000.00	-22.6%
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			6,459.20	5,000.00	-22.6%
TOTAL, REVENUES			6,459.20	505,000.00	7718.3%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	434,349.00	490,000.00	12.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,635.00	10,000.00	-6.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			444,984.00	500,000.00	12.4%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	32,969.00	0.00	-100.0%
Equipment		6400	22,047.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			55,016.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			500,000.00	500,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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	500,000.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,459.20	5,000.00	-22.6%
5) TOTAL, REVENUES			6,459.20	505,000.00	7718.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		500,000.00	500,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			500,000.00	500,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(493,540.80)	5,000.00	-101.0%
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)			(493,540.80)	5,000.00	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	805,015.53	311,474.73	-61.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			805,015.53	311,474.73	-61.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			805,015.53	311,474.73	-61.3%
2) Ending Balance, June 30 (E + F1e)			311,474.73	316,474.73	1.6%
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	311,474.73	316,474.73	1.6%
Non Bond Deferred Maintenance	0000	9780		316,474.73	
Non Bond Deferred Maintenance	0000	9780	311,474.73		
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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			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 FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	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 Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	10,000.00	5,000.00	-50.0%
5) TOTAL REVENUES			10,000.00	5,000.00	-50.0%
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	1,190.24	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	27,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,011,619.74	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,039,809.98	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,029,809.98)	5,000.00	-100.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,029,809.98)	5,000.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,029,809.98	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,029,809.98	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,029,809.98	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	5,000.00	New
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	5,000.00	New
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	633,831.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			633,831.58		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			633,831.58		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	5,000.00	-50.0%
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			10,000.00	5,000.00	-50.0%
TOTAL, REVENUES			10,000.00	5,000.00	-50.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,190.24	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,190.24	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	27,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	470,857.19	0.00	-100.0%
Buildings and Improvements of Buildings		6200	540,762.55	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,011,619.74	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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			1,039,809.98	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	5,000.00	-50.0%
5) TOTAL, REVENUES			10,000.00	5,000.00	-50.0%
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		1,039,809.98	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,039,809.98	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,029,809.98)	5,000.00	-100.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,029,809.98)	5,000.00	-100.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,029,809.98	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,029,809.98	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,029,809.98	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	5,000.00	New
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	5,000.00	New
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
9010	Other Restricted Local	0.00	5,000.00
Total, Restricted Balance		0.00	5,000.00

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	162,742.65	12,000.00	-92.6%
5) TOTAL, REVENUES			162,742.65	12,000.00	-92.6%
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	5,000.00	5,000.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,000.00	5,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			157,742.65	7,000.00	-95.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			157,742.65	7,000.00	-95.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	473,062.38	630,805.03	33.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			473,062.38	630,805.03	33.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			473,062.38	630,805.03	33.3%
2) Ending Balance, June 30 (E + F1e)			630,805.03	637,805.03	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	630,805.03	637,805.03	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	637,993.88		
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			637,993.88		
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)			637,993.88		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,840.89	2,000.00	-58.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	157,901.76	10,000.00	-93.7%
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			162,742.65	12,000.00	-92.6%
TOTAL REVENUES			162,742.65	12,000.00	-92.6%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	5,000.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			5,000.00	5,000.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	162,742.65	12,000.00	-92.6%
5) TOTAL, REVENUES			162,742.65	12,000.00	-92.6%
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		5,000.00	5,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,000.00	5,000.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			157,742.65	7,000.00	-95.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			157,742.65	7,000.00	-95.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	473,062.38	630,805.03	33.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			473,062.38	630,805.03	33.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			473,062.38	630,805.03	33.3%
2) Ending Balance, June 30 (E + F1e)			630,805.03	637,805.03	1.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	630,805.03	637,805.03	1.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	630,805.03	637,805.03
Total, Restricted Balance		630,805.03	637,805.03

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,675,855.34	1,675,855.34	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,675,855.34	1,675,855.34	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,675,855.34	1,675,855.34	0.0%
2) Ending Balance, June 30 (E + F1e)			1,675,855.34	1,675,855.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,675,855.34	1,675,855.34	0.0%
	0000	9780		1,675,855.34	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			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 FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,675,855.34	1,675,855.34	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,675,855.34	1,675,855.34	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,675,855.34	1,675,855.34	0.0%
2) Ending Balance, June 30 (E + F1e)			1,675,855.34	1,675,855.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,675,855.34	1,675,855.34	0.0%
	0000	9780		1,675,855.34	
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	238,272.00	238,272.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,044.74	0.00	-100.0%
5) TOTAL REVENUES			260,316.74	238,272.00	-8.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	900,550.00	920,550.00	2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			900,550.00	920,550.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(640,233.26)	(682,278.00)	6.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,500,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	1,500,000.00	New

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(640,233.26)	817,722.00	-227.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,218,105.88	1,577,872.62	-28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,218,105.88	1,577,872.62	-28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,218,105.88	1,577,872.62	-28.9%
2) Ending Balance, June 30 (E + F1e)			1,577,872.62	2,395,594.62	51.8%
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	1,577,872.62	2,395,594.62	51.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,442,293.14		
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	(0.02)		
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			5,442,293.12		
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)			5,442,293.12		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	238,272.00	238,272.00	0.0%
TOTAL, FEDERAL REVENUE			238,272.00	238,272.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	22,044.74	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,044.74	0.00	-100.0%
TOTAL, REVENUES			260,316.74	238,272.00	-8.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	300,550.00	300,550.00	0.0%
Other Debt Service - Principal		7439	600,000.00	620,000.00	3.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			900,550.00	920,550.00	2.2%
TOTAL, EXPENDITURES			900,550.00	920,550.00	2.2%

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	1,500,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,500,000.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	1,500,000.00	New

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	238,272.00	238,272.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,044.74	0.00	-100.0%
5) TOTAL, REVENUES			260,316.74	238,272.00	-8.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	900,550.00	920,550.00	2.2%
10) TOTAL, EXPENDITURES			900,550.00	920,550.00	2.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(640,233.26)	(682,278.00)	6.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	1,500,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	1,500,000.00	New

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(640,233.26)	817,722.00	-227.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,218,105.88	1,577,872.62	-28.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,218,105.88	1,577,872.62	-28.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,218,105.88	1,577,872.62	-28.9%
2) Ending Balance, June 30 (E + F1e)			1,577,872.62	2,395,594.62	51.8%
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	1,577,872.62	2,395,594.62	51.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	1,577,872.62	2,395,594.62
Total, Restricted Balance		1,577,872.62	2,395,594.62

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,032.04	2,000.00	-50.4%
5) TOTAL, REVENUES			4,032.04	2,000.00	-50.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
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			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,032.04	2,000.00	-50.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,032.04	2,000.00	-50.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	193,371.65	197,403.69	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			193,371.65	197,403.69	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			193,371.65	197,403.69	2.1%
2) Ending Net Position, June 30 (E + F1e)			197,403.69	199,403.69	1.0%
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	197,403.69	199,403.69	1.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	197,403.69		
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			197,403.69		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			197,403.69		

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	1,705.04	1,000.00	-41.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,327.00	1,000.00	-57.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,032.04	2,000.00	-50.4%
TOTAL, REVENUES			4,032.04	2,000.00	-50.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
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			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,032.04	2,000.00	-50.4%
5) TOTAL, REVENUES			4,032.04	2,000.00	-50.4%
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		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,032.04	2,000.00	-50.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			4,032.04	2,000.00	-50.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	193,371.65	197,403.69	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			193,371.65	197,403.69	2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			193,371.65	197,403.69	2.1%
2) Ending Net Position, June 30 (E + F1e)			197,403.69	199,403.69	1.0%
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	197,403.69	199,403.69	1.0%

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



**Adopted Budget
Technical Review checks
2021 - 22**



JUNE 24, 2021

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July 1 Budget
2021-22 Budget
Technical Review Checks

North Monterey County Unified

Monterey County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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
12	9010	-227,761.71
Explanation:Rsc 9010 overage will be cleared with FY 2020-21 carryover.		
Total of negative resource balances for Fund 12		-227,761.71

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

FUND	RESOURCE	OBJECT	VALUE
01	3010	1100	-7,812.49
Explanation:Rsc 3010 position control overage will be cleared with FY 2020-21 carryover. Excess has temporarily been transferred to ESSER rsc 3212 until Unaud Act & 45 Day Revise are completed.			
01	3182	1100	-176,132.17
Explanation:Rsc 3182 overage will be covered with FY 2020-21 carryover. Excess has been transferred to Supp/Conc rsc 0940 until carryover is recorded.			

01 3210 2400 -5,474.88
 Explanation:ESSER 1.0 (rsc 3210) will be cleared with FY 2020-21 carryover.
 Excess position control xps temporarily transferred to ESSER 2.0 (rsc 3212)
 until carryover is recorded.

01 6010 1100 -126,273.72
 Explanation:Rsc 6010 excess position control transferred to Rsc 3010 carryover
 funding.

01 7425 3501 -7,082.73
 Explanation:Portion of rsc 7425/7426 position control budgeted expenditures
 reclassified as 'all in' entries to balance resources.

01 7426 2100 -51,722.88
 Explanation:Portion of rsc 7426 position control budgeted expenditures
 reclassified to rsc 7425 as an 'all in' entry to capture all regular salary xps.

12 9010 9790 -227,761.71
 Explanation:Fund 12 - Rsc 9010 position control overage will be cleared with
 FY 2020-21 carryover.

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

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

FUND	RESOURCE	FUNCTION	VALUE
01	3182	1000	-105,395.47

Explanation:Rsc 3182 overage will be cleared with FY 2020-21 carryover. Excess
 temporarily reclassified to rsc 3212 until carryover is recorded.

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.

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July 1 Budget
2020-21 Estimated Actuals
Technical Review Checks

North Monterey County Unified

Monterey County

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

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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) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:	<u>EXCEPTION</u>

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-3220-0-0000-0000-9791	3220	9791	-193,778.65
Explanation:Rsc 3220 CRF Funding was approved for spending beginning March, 2020, but was not funded until FY 2020-21. This caused a negative beginning balance.			

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

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

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

INTRAED-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.



**Adopted Budget
Glossary
2021 - 22**



JUNE 24, 2021

GLOSSARY OF SCHOOL FINANCE TERMS

ANNUAL ATTENDANCE REPORT

Covers the period July 1 through July 30.
This report impacts funding for lottery, ROP,
summer school and adult programs.

P-1

1st period attendance report which covers all full school months
from July 1 through December 31.

P-2

2nd period attendance report which covers all full school months
from July 1 – Mid April. School year funding is based on data
submitted on the 2nd period attendance year.

ADULT EDUCATION

Classes for students 18 years or older offered by local high school.
State law requires that certain courses, including citizenship and
English be offered at no charge. Other classes may carry a fee.

APPORTIONMENTS

Federal or State taxes distributed to school districts or other
governmental units according to certain formulas.

APPROPRIATIONS

Funds set aside or budgeted by the State or local school districts
for a specific time period and specific purpose.

ASSESSED VALUE

The value of land, homes or business set by the county assessor
for property tax purposes.

AVERAGE DAILY ATTENDANCE

The number of students actually present on each school day
throughout the year, divided by the total number of school days
in the school year. ADA approximates 95% of the average
enrollment statewide. School district LCFF income is based on
ADA. Beginning in 1998/99 excused absences no longer counted
for purposes of calculating revenue.

BASIC AID	The California Constitution guarantees that each school district will receive a minimum amount of State aid, equal to \$120 per ADA or \$2,400 per district, whichever is greater.
BASE GRANT	Amount of revenue generated through the LCFF which is funded Using a tiered amount identified grade spans of K-3, 4-6, 7-8, and 9-12 multiplied by each span's ADA.
CALPADS	California Longitudinal Pupil Achievement Data System
CAPITAL OUTLAY	Amounts paid for the acquisition of fixed assets or additions to fixed assets.
CERTIFICATED EMPLOYEES	Employees who are required by the State to hold teaching credentials, including full-time, part time, substitute or temporary teachers, and most administrators.
CLASSIFIED EMPLOYEES	Employees who are not required to hold teaching credentials, such as school secretaries, custodians, bus drivers, and some management personnel.
CONCENTRATION GRANT	Equal to 50% of the adjusted base grant multiplied by the percentage of unduplicated pupils above 55%.
CERTIFICATE OF PARTICIPATION (COP)	Financing technique that provides long term financing through a lease.
CONTRIBUTION	The use of unrestricted monies to support restricted program expenditures.
COST OF LIVING ADJUSTMENT COLA	An increase in funding for revenue limits or categorical programs. The amount of the COLA may or may not be related to inflationary increases in costs.
DEFERRED MAINTENANCE	Major repairs of buildings and equipment which have been postponed by school districts.
EDUCATION CODE	The body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Government Code and general statutes.

EXPENDITURES	The costs of goods delivered, or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.
GAP FUNDING	The amount of new funding allocated annually to reduce the difference between the prior year funding and the district's LCFF Target.
GENERAL FUND	The fund used to finance the ordinary operations of the Local Educational Agency. It is available for any legally authorized purpose.
GRADE SPAN ADJUSTMENT	Additional funds are allocated for the grade spans of K-3 and grades 9-12. The result is added into LCFF calculation.
INTERIM REPORTS	State required reports due in October and January to update budget and expenditures for accountability.
LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP)	A district plan required to identify goals and measures progress for student subgroups across multiple performance indicators.
LCFF	Local Control Funding Formula – the new funding model for California Education funding. This new formula provides a base funding to school districts with supplemental funds for low income and English Language Learners. The new model is projected to take 8 years to implement.
LOCAL REVENUE	Revenue sources from interest income, child care programs, reimbursements for special education, administrative services, and food service.
LOTTERY	Money to supplement support for education: It must be used exclusively for the education of pupils and students and no funds shall be spent for acquisition of real property, construction of facilities, financing of research, or any other non-instructional purpose.

MANDATED COSTS	School district expenses which occur because of federal or State laws, decisions of State or federal courts, federal or State administrative regulations, or initiative measures.
PERS	Public Employees' Retirement System funds. State law requires school district employees, school districts, and the State to contribute to the funds.
PROPERTY TAXES AND BASIC AID	Districts receive local property taxes, in varying amounts according to a formula set by the Legislature in 1978. These taxes are part of the district's revenue limit income. When the amount of property taxes exceeds the revenue limit, the district may keep all of it and still receive the State basic aid per ADA.
RAINY DAY STABILIZATION FUND ACT	Proposition 44 established new state budget reserve fund which requires 1.5% of state general fund revenues be placed annually into a reserve fund called the Budget Stabilization Account. Allows for budget reserve withdrawals or deposit suspension Following a gubernatorial finding of a "Budget Emergency"
RESERVES	Funds set aside in a school district budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes. Reserves required by the State are referred to as Designated for Economic Uncertainties.
REVENUE RESTRICTED	Monies that are provided by a Local, State or a Federal donor. The money must be used exclusively in the program in a manner in which the donor has approved.
UNRESTRICTED	Monies that can be used by a District in almost any manner they see fit to provide an education to children.
SPECIAL EDUCATION	Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps.
STATE ALLOCATION BOARD	A State regulatory agency which controls certain State-aided capital outlay and deferred maintenance projects.

STRS

The State Teachers' Retirement System funds. State law requires school district employees, school districts, and the State to contribute to the funds.

**SUPPLEMENTAL
GRANTS**

Equal to 20% of the adjusted base grant multiplied by the percentage of unduplicated pupils.

**SURPLUS
PROPERTY**

Unused school buildings or school sites can be leased or sold. The expenditure of these funds is restricted.



Adopted Budget Assumptions 2021 - 22



JUNE 24, 2021

**North Monterey County Unified School District
2021-22 Budget Assumptions
As of May 30, 2021**

Because there are many unpredictable factors affecting revenues and expenditures, it is important to develop and utilize budget assumptions based on the best information available at the time the budget is adopted. In 2013-14, the Local Control Funding Formula (LCFF), which must be tied to the Local Control Accountability Plan (LCAP) was introduced and replaced the Revenue Limit methodology of funding. In 2018-19, LCFF was fully funded; two years ahead of schedule. This returned districts to the same funding levels from a decade prior – to 2007-08 levels. The Adopted Budget should be considered a 'snapshot in time' of the financial plan of the District on the date it is adopted. As the school year progresses, variables will change and the budget will have to be updated and approved again by the Board of Trustees. As a starting point, the Governor's May Revise, and following assumptions were used for the development of the 2021-22 Adopted Budget.

**Fund 01 - General Fund
REVENUE**

Enrollment: Estimated enrollment is calculated using the cohort survival methodology, and prior years' averages for TK and K: Enrollment estimates are used to assist with staffing ratios, and are a starting point for predicting ADA for the budget year.

Grade Span	Est 2020-21 District Enrollment	Unduplicated FRPM/EL/Foster Youth		Unduplicated %
		Total		
TK - 3	1382			
4 - 6	1064			
7 - 8	695			
9 - 12	1435			
Total:	4576	3977		86.92%
NPS & COE	4	4		100.00%
Total:	4580	3981		86.93%

LCFF Revenue: Revenue will be funded based on the 2019-20 certified P2 ADA prior year guarantee of 4,348.41 and the three year average unduplicated Pupil Count percentage of 85.81%. Other assumptions used to calculate LCFF revenue (using the FCMAT calculator v21) are based on the May Revise.

Changes made to projected funding between the FY 2122 Governor's January Proposed State Budget, and the Governor's May Revision include revised COLA and introduced a 10% deficit factor (reduction) as a result of the COVID19 Pandemic's affect on the economy.

<i>At Governor's May Revision Budget May, 2021</i>		2021-22	2022-23	2023-24
Annual COLA		5.07%	2.48%	3.11%
Base Grant Proation Factor		0.00%	0.00%	0.00%

At Governor's May Revision Budget May, 2021

Components of LCFF Revenue:	Projected 2021-22	Projected 2022-23	Projected 2023-24
Base Grant	\$ 37,799,788	\$ 38,727,950	\$ 39,932,466
Grade Span Adjustment (GSA) TK-3	\$ 1,137,289	\$ 1,164,303	\$ 1,199,883
Grade Span Adjustment (GSA) 9-12	\$ 334,591	\$ 342,202	\$ 352,920
TIIG & Transportation Add Ons	\$ 1,484,475	\$ 1,484,475	\$ 1,484,475
Supplemental and Concentration Grant *	\$ 12,789,604	\$ 13,111,605	\$ 13,513,411
Total	\$ 53,545,747	\$ 54,830,536	\$ 56,483,155

The impact in dollars between the January proposal and the May Revise, just on the LCFF, is \$ **617,188**

Revenue increased in the following components of the LCFF:

K-3 Grade Span	\$ 13,631
9-12 Grade Span	\$ 3,939
Supplemental/Concentration	\$ 155,720
Base Grant	\$ 443,896
TIIG/Home to Sch Transportation	\$ -
Total	\$ 617,187

* All expenses from the Supplemental and Concentration Grant must align to the State Priorities and must be tied to the LCAP Goals of:

0. Basic Services - Provide safe, secure facilities, transportation, supervision, and adequate staffing materials, & equitable related services.
1. Improving Instruction: Provide high quality, rigorous and equitable instruction that improves academic performance.
2. College & Career Readiness: All students will be College and Career Ready for post-high school placement.
3. Student Engagement: All students will be fully engaged and connected in meaningful ways to school with an emphasis on social-emotional learning.
4. Parent Community Engagement: Parents, community, and staff will be fully engaged in partnerships that result in positive educational outcomes for all students.

Reductions to LCFF Revenue: The contribution for Deferred Maintenance is recorded as a reduction to LCFF revenue Object 8091

	Actual 2019-20	Actual 2020-21	Budgeted 2021-22
Deferred Maintenance Contribution:	\$ 500,000.00	\$ 500,000.00	\$ 500,000.00

Federal Revenue .

As actual entitlements are received the budget will be adjusted accordingly.

Description	Actual 2019-20	Est Actuals 2020-21	Budgeted 2021-22
Rsc 3010 NCLB: Title I Part A	\$ 840,034	\$ 1,018,353	\$ 1,018,353
Rsc 3060/3061 Title I: Migrant *	\$ 510,845	\$ 695,887	\$ 570,763
Rsc 3182 ESSA CSI	\$ 400,645	\$ -	\$ -
Rsc 3210 CARES ESSER	\$ -	\$ 695,653	\$ -
Rsc 3212 ESSER II	\$ -	\$ 3,422,983	\$ 2,608,468
Rsc 3213;3214 ESSER III	\$ -	\$ -	\$ 765,350
Rsc 3215 Emergency Education Relief	\$ -	\$ 248,406	\$ 207,888
Rsc 3221 Coronavirus Relief Fund	\$ -	\$ 3,589,308	\$ -
Rsc 3222 Coronavirus Relief Fund	\$ -	\$ 354,659	\$ -
Rsc 3223 Coronavirus Relif Fund	\$ -	\$ 800,526	\$ -
Rsc 3550 Voc/Appl. (Carl D. Perkins)	\$ 33,955	\$ 40,221	\$ 41,585
Rsc 4035 NCLB: Title II Teacher Quality	\$ 136,051	\$ 170,297	\$ 133,890
Rsc 4124 Title IV After School Safety	\$ 119,416	\$ 120,000	\$ 120,000
Rsc 4127 Title IV Stu Sprt & Acad Enrich	\$ 124,351	\$ 61,901	\$ -
Rsc 4128 Title IV Part A	\$ 372,264	\$ -	\$ -
Rsc 4203 Title III: Limited English Prof	\$ 204,315	\$ 211,297	\$ 262,620
Rsc 5640 Medical Billing Option	\$ 61,079	\$ 26,933	\$ -
	\$ 2,802,955	\$ 11,456,424	\$ 5,728,916

* Using COE guidance for FY 2021 Migrant Program

Other State Revenue:

Description	Actual 2019-20	Est Actuals 2020-21	Budgeted 2021-22
Rsc 0000 Mandated Cost Block Grant	\$ 178,361	\$ 178,676	\$ 182,446

Rsc 0000 1x Discretionary	\$	-	\$	-	\$	-
Rsc 6010 After School Learning *	\$	602,657	\$	602,657	\$	670,865
Rsc 6387 CTE Incentive Grant *	\$	13,622	\$	160,213	\$	160,213
Rsc 6388 Strong Workforce Prgm *	\$	273,581	\$	164,907	\$	152,695
	\$	1,068,221	\$	1,106,453	\$	1,166,219

Lottery income is based on the guidance from SSC Dartboard, includes expected decrease due to pandemic, and is estimated as follows:

Description	Lottery ADA	2021-22 Rate	Budget 2020-21
Rsc 1100 Base (Unrestricted) Rate	4535.00	\$ 150.00	\$ 679,915
Rsc 6300 Prop 20 (Restricted) Rate	4535.00	\$ 49.00	\$ 222,106
		\$ 199.00	\$ 902,021

Other Unrestricted Local Revenue assumptions include interest and rental income, and enterprise reimbursements.

	Actual 2019-20	Est Actuals 2020-21	Budgeted 2021-22
Interest Income	\$ 390,617	\$ 139,000	\$ 139,000
Rental Income: T Mobile, American Tower	\$ 42,124	\$ 33,746	\$ 33,983
Outside Agency Transportation Billings	\$ 31,266	\$ 11,000	\$ 11,000
Enterprise Salary Reimbursements	\$ 63,259	\$ 65,233	\$ 65,682
	\$ 527,266	\$ 248,979	\$ 249,665

Special Education state and local revenue based on guidance received from MCOE Selpa.

Description	Actual 2019-20	Est Actuals 2020-21	Budgeted 2021-22
Rsc 3310 (Fed) IDEA PL 101-476	\$ 804,077	\$ 710,589	\$ 835,987
Rsc 3311 SpEd Dis Propo	\$ -	\$ 3,104	\$ -
Rsc 3312	\$ -	\$ 125,398	\$ -
Rsc 3315	\$ -	\$ 13,858	\$ -
Rsc 3318	\$ -	\$ 2,446	\$ -
Rsc 3326	\$ -	\$ 11,137	\$ -
Rsc 3345	\$ -	\$ 209	\$ -
Rsc 3386 (Sped) IDEA Quality Assurance	\$ 12,600	\$ 7,400	\$ -
Rsc 6500 (State) Special Education	\$ 2,148,538	\$ 2,362,989	\$ 2,398,434
Rsc 6512 (State) Mental Health	\$ 150,933	\$ -	\$ -
	\$ 3,116,148	\$ 3,237,130	\$ 3,234,421

EXPENSE

Certificated staffing levels for 2020-21 based on contractual ratios as follows:

Grade	Contract Ratio
TK / K	24.0 : 1.0
1 - 3	24.0 : 1.0
4 - 6	31.0 : 1.0
7 - 8	29.5 : 1.0
9 - 12	31.0 : 1.0

Certificated teacher positions (FTEs) including Special Education at the sites are budgeted as follows:

Name	Unrestricted FTE *	Restricted FTE	Total
District Wide	6.00	2.00	8.00

Castroville Elementary	33.00	3.00	36.00
Echo Valley Elementary	26.00	3.00	29.00
Elkhorn Elementary	39.00	12.00	51.00
Prunedale Elementary	33.00	3.00	36.00
No Monterey County High	68.10	13.00	81.10
Central Bay Contin High	5.00	1.00	6.00
Independent Study	5.00	-	5.00
No Monterey County Middle	40.00	8.00	48.00
Unassigned	2.00	-	2.00
	257.10	45.00	302.10

* Unrestricted budget includes EPA, Grade Span Adjustment, ROP/CTE, and Supplemental/Concentration Grant dollars.

Certificated Counseling, psychologist, speech language and nurse positions (FTEs) at the sites are budgeted as follows:

Name	Unrestricted FTE *	Restricted FTE	Total
District Wide	21.50	13.00	34.50
Prof Dev/Teacher Support Coord Director/Mgt			-
HR Reorganization (classified) Data Tech Support Bus Drivers IT Clerk Public Information Officer ROP/Adult Ed Clerk Classified			1.00
TOTAL ALL Fund 01			42.50

Certificated supplemental payroll includes extra hours, stipends, and substitute payroll costs. Due to anticipated return to full time in-person curriculum delivery, FY 2021-22 includes restoration of athletic and other extra curricular stipends.

Description	Actual 2019-20	Est Actuals 2020-21	Budgeted 2021-22
Certificated Athletic Activities Stipends	\$ 63,880	\$ 25,400	\$ 55,000
Classified Athletic Activities Stipends	\$ 57,220	\$ 67,600	\$ 101,800
Certificated Substitute District Wide	\$ 194,809	\$ 161,299	\$ 242,552

Statutory Benefit rates are as follows:

Description	2020-21	2021-22	Incr/(Decr)
STRS	16.150%	16.920%	0.77%
PERS	20.700%	22.910%	2.21%
Workers Compensation	3.294%	3.294%	0.00%
Unemployment Insurance	0.050%	1.230%	1.18%
Social Security FICA	6.200%	6.200%	0.00%
Medicare	1.450%	1.450%	0.00%

STRS and PERS Employer Contribution Rate Changes:

	2021-22 Projected	2022-23 Projected	2023-24 Projected
CalSTRS	16.920%	19.100%	19.100%
Year Over Year % Increase	-0.950%	2.180%	0.000%
CalPERS	22.910%	26.100%	27.300%
Year Over Year % Increase	0.979%	3.190%	1.200%
TOTAL Employer Retirement Rates:	39.830%	45.200%	46.400%

Health Benefits are capped and are tiered and have been budgeted as follows:

	Act 2019-20	Est Act 2020-21	Budget 2021-22
All Certificated Positions	\$ 3,017,659	\$ 2,975,877	\$ 3,168,208
All Classified Positions	\$ 1,726,852	\$ 1,776,017	\$ 2,129,299
	\$ 4,744,511	\$ 4,751,894	\$ 5,297,507

Includes all District groups; Union and Non-represented.

Retiree and Non Employee Health Benefits are estimated to cost a total of:

	Act 2019-20	Est Act 2021-22	Budget 2022-23
Certificated Retirees	\$ 33,269	\$ 52,979	\$ -
Classified Retirees	\$ -	\$ -	\$ -
Board	\$ 145,614	\$ 14,338	\$ -
	\$ 178,883	\$ 67,317	\$ -

Early Retiree Incentive Program (ERIP) is estimated to cost a total of:

	Act 2019-20	Est Act 2020-21	Budget 2021-22
All Certificated Positions	\$ 88,013	\$ 57,276	\$ -
All Classified Positions	\$ -	\$ -	\$ -
	\$ 88,013	\$ 57,276	\$ -

Certificated retirees have the option of taking a cash settlement or health and welfare benefits per contract language.

STRS On-Behalf GASB 68 Entries

Effective July 2, 2015, the CDE issued guidance regarding the implementation of GASB Statement 68, which requires Districts to record the unfunded portion of their STRS liability in to a restricted resource in their financial statements. The estimated amount of revenue (which will never be received) and the expense (which will never be paid) is recorded in Resource 7690 STRS On-Behalf Pension Contributions.

	Actual 2019-20	Budget 2020-21	Budget 2021-22
Est Value of Liability:	\$ 2,963,933	\$ 2,350,156	2,350,156

Liability Insurance expense is budgeted based on an 90% Confidence Level; rates are provided by the District's insurance provider, Keenan & Associates. Increased claims across the pool have driven rates up, especially for multiple large dollar Liability settlements exceeding \$1,000,000. Property claims are relatively stable.

	Actual 2019-20	Actual 2020-21	Budget 2021-22
	\$ 380,340	\$ 461,394	\$ 507,534

Utilities Expense is based on 2020-21 projected total expenditures, including reduced on-site attendance due to COVID19 response.

Service & Projected % Incr	Actual 2019-20	Est Actuals 2020-21	Budget 2021-22
Gas	\$ 82,791	\$ 83,509	\$ 83,509
Water 2.85%	\$ 55,737	\$ 56,541	\$ 58,152
Trash 5.50%	\$ 234,338	\$ 252,400	\$ 266,282
Electric Flat pending full solar install	\$ 494,977	\$ 556,601	\$ 556,601
	\$ 867,843	\$ 949,051	\$ 964,544

Special Education outside vendor contract expense is based on information provided by Special Education department as follows:

Vendor	Actual 2019-20	Est Actuals 2020-21	Budget 2021-22
Bay School	\$ 224,808	\$ 182,414	\$ 378,469

CCSLI	\$	-	\$	-	\$	-
Easter Seals	\$	34,845	\$	49,175	\$	49,715
Maxim	\$	-	\$	-	\$	-
Mediscan	\$	-	\$	-	\$	-
Monterey County Office of Education	\$	829,790	\$	744,586	\$	753,488
Monterey Peninsula Unified School District	\$	51,478	\$	-	\$	-
Parent mileage & services reimbursements	\$	23,353	\$	3,510	\$	18,000
Prof Dev Svcs (DigiCoach, Various Consult.)	\$	15,377	\$	48,713	\$	15,000
Psych Ed Svcs	\$	214	\$	-	\$	-
WIAT III					\$	-
	\$	1,179,865	\$	1,028,398	\$	1,214,672

Services and Other Operating Expense (other than utilities)

Type		Actual 2019-20		Est Actuals 2020-21		Budget 2021-22
Alarm Contracts	\$	43,060.03	\$	35,557.00	\$	43,060.03
Athletic / League Fees	\$	22,510.81	\$	6,032.68	\$	22,510.81
Audit Fees - annual, Fixed Asset, GASB 45	\$	31,600.00	\$	38,940.00	\$	38,940.00
CSBA, ACSA Prof Assoc Dues	\$	35,582.50	\$	46,530.75	\$	43,530.75
Election Fees	\$	-	\$	90,000.00	\$	60,000.00
Legal Fees - Negotiations, General, Misc.	\$	148,952.43	\$	80,568.50	\$	80,568.50
Network Support Contracts	\$	-	\$	-	\$	-
New Teacher Support / Coaching / Induction	\$	59,250.00	\$	3,654.60	\$	50,000.00
Software Renewals/Licensing fees	\$	679,245.23	\$	1,086,433.95	\$	849,056.54
SRO Costs	\$	185,112.31	\$	300,000.00	\$	300,000.00
Well & Elevator Testing	\$	37,726.47	\$	41,090.92	\$	40,000.00
Total	\$	1,243,039.78	\$	1,728,808.40	\$	1,527,666.63

Transfer out to other funds are as follows:

		Actual 2019-20		Est Actuals 2020-21		Budget 2021-22
To Fund 56 Debt Svc Pmnt (COPs)	\$	1,325,863	\$	1,500,000	\$	2,653,000

Contributions from LCFF to Unrestricted Resources are calculated to be as follows:

		Actual 2019-20		Est Act 2020-21		Budget 2021-22
ROP/CTE*	\$	520,643.00	\$	520,643.00	\$	520,643.00
Grade Span Adjustments (K-3)	\$	1,074,625	\$	1,081,791	\$	1,123,658
Grade Span Adjustments (9-12)	\$	326,009	\$	318,563	\$	330,562
Supplemental & Concentration Grant	\$	12,297,617	\$	12,280,918	\$	12,633,884
	\$	14,218,893	\$	14,201,915	\$	14,608,747

*ROP/CTE Transfer now coming from the Supplemental/Concentration grant.

Contributions from LCFF to Unrestricted Resources are calculated to be as follows:

		Actual 2019-20		Est Act 2020-21		Budget 2021-22
Routine Restricted Maintenance	\$	1,834,188	\$	1,635,000		
Special Education	\$	4,754,655	\$	5,373,488		
	\$	6,588,843	\$	7,008,488	\$	-

Transportation Expenditures is the total amount required to operate the Transportation Dept, which is partially paid for by the LCFF

Add-On amount of \$1,049,088; the balance is paid from the base grant.

		Actual 2019-20		Est Actual 2020-21		Budget 2021-22
Total Cost	\$	2,633,565	\$	3,277,995	\$	2,744,378
Less Add On	\$	(1,049,088)	\$	(1,049,088)	\$	(1,049,088)
Value of Base Grant Contribution:	\$	1,584,477	\$	2,228,907	\$	1,695,290

OTHER FUNDS AND IMPACT OF ECONOMIC DOWNTURN

Revenue Description		Actual 2019-20		Est Actuals 2020-21		Budgeted 2021-22
Fund 11 Adult Ed	\$	408,403	\$	399,787	\$	398,058
Fund 12 Child Care	\$	2,147,682	\$	3,951,884	\$	2,595,509
Fund 13 Child Nutrition Not Impacted	\$	3,840,302	\$	3,534,668	\$	3,914,945
Fund 14 Deferred Maint xfr cut FY 2020-21	\$	500,000	\$	-	\$	500,000
Fund 21	\$	46,146	\$	10,000	\$	5,000
Fund 25	\$	103,843	\$	165,940	\$	12,000
Fund 40	\$	34,812	\$	1,472	\$	-
Fund 56 xfr Cut in FY 2020-21	\$	1,325,863	\$	-	\$	1,500,000
Fund 67	\$	137,996	\$	4,117	\$	2,000

#N/A