

Hacienda La Puente Unified School District

PROPOSED BUDGET



Board of Education

Jeffrey De La Torre, President

Joseph K. Chang, Ph.D., Vice President

Christine H. Salazar, Clerk

Anthony Duarte, Member

Stephanie Serrano, Member



BOARD MEETING

June 24, 2021

Hacienda La Puente Unified School District

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2021-22 Preliminary Budget Narrative

BACKGROUND

The school budget is an instrument that provides a definite financial policy for the direction of business operations of the District. It provides an outline of the probable expenditures and the anticipated receipts during a specified period of time. The budget is one of the most important legal documents of a school district. It is not a static document, but rather a working document that changes based on approved budget amendments throughout the year as actual financial data changes.

The Board of Education adopted a series of policies that provide direction regarding the district's budget and financial affairs that reflect the educational philosophy of the District and provide a framework in which the district's administration can effectively operate. The budget and finance process conforms to all state and local requirements as set forth by the state constitution, state statutes, and Board policies.

Good business practices necessitate keeping accurate, legal, and understandable records of receipts and expenditures. It also is essential that procedures be followed to help ensure that the budget adopted by the Board of Education is effective in providing parameters for the fiscal affairs of the District.

The purpose of the district's budget and finance policies is to provide direction for a systematic process that maintains continuity from year to year and to inform the public regarding the education and financial operations of the District.

Each year, the Fiscal Services department is required to submit to the Board of Education for its consideration a detailed annual budget showing the estimates of income and expenditures for the ensuing fiscal year. These reports are prepared on the attached forms prescribed by the State Superintendent of Public Instruction.

Due to the COVID-19 pandemic, the world as we know it significantly changed and continues to change as of this publication, and LEA's need to be ready to respond to any number of possible scenarios. The budget was prepared with assumptions made in 21-22, 22-23, and 23-24 to account for this impact due to the COVID-19 pandemic. As the pandemic begins to loosen its grip on our state's economy, the financial picture of the future comes into better focus. However, there is still a great deal of uncertainty surrounding the re-opening of schools and the community's willingness or reluctance to put their kids back into schools for in-person instruction. There is also uncertainty regarding the sustainability of the tax revenues the state is

receiving to continue increasing funding at projected rates. We must maintain flexible strategies to appropriately handle whatever we must handle.

BUDGET CERTIFICATION

Education Code 42131(a) (1) states that “pursuant to the reports required by Section 42130, the governing board of each school district shall certify, in writing, within 45 days after the close of the period being reported, whether or not the school district is able to meet its financial obligations for the remainder of the fiscal year, and based on current forecasts, for the subsequent two fiscal years.

The Board can certify, in staff’s opinion, that the District is able to meet its 2021-22 financial obligations and will end the year with a positive fund balance.

When reviewing budget reports, the Board of Education issues one of three certifications in regard to the district’s ability to meet its financial obligations for the current fiscal year and the next two years:

Positive = the district will meet its obligations.

Qualified = the district may not be able to meet its obligations.

Negative = the district will be unable to meet its obligations.

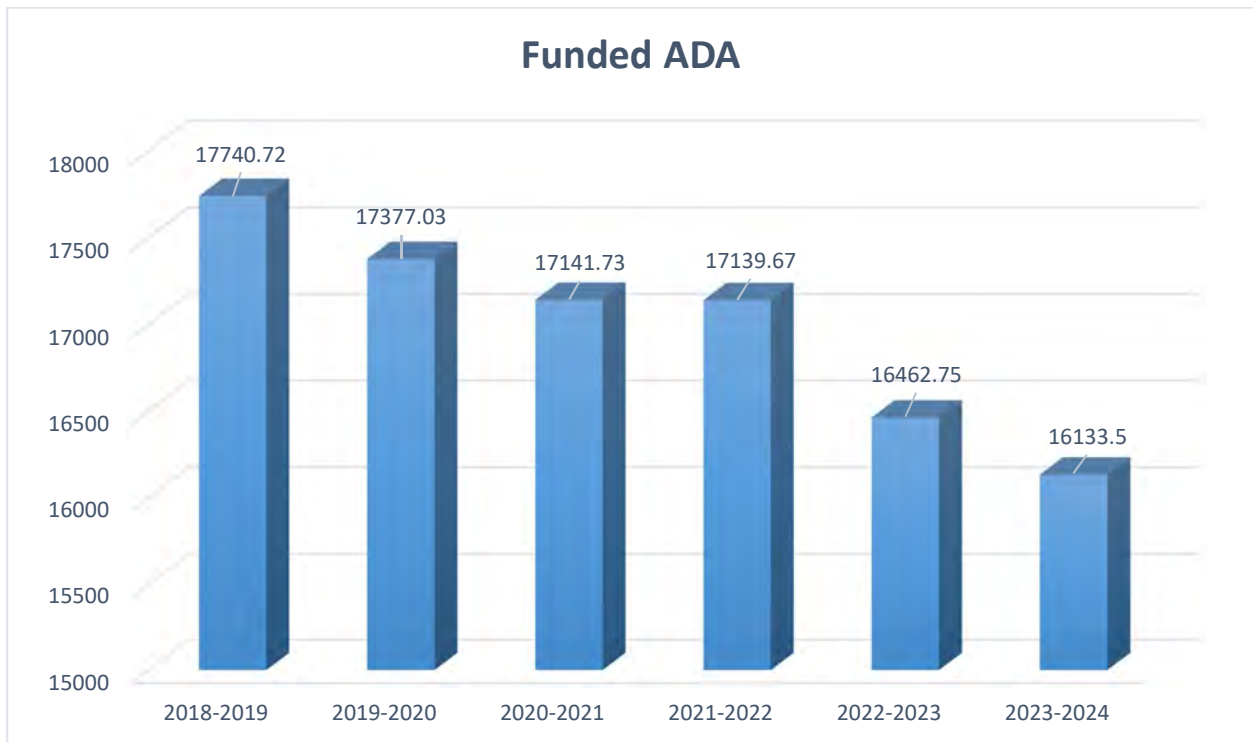
ENROLLMENT AND AVERAGE DAILY ATTENDANCE (ADA)

The District primarily earns income through enrollment converted to Average Daily Attendance (ADA). Enrollment is simply the total number of students in school. ADA is the average attendance of those students tracked over a period of time. ADA is reported three times during the year: Period 1 (P1 ADA), Period 2 (P2 ADA), and Annual ADA. Most funding is generated by P2 ADA. To project what the P2 ADA will be for the year, data from prior years is reviewed to determine what the recent historical trend has been and thus determine what ADA might be going forward.

Unfortunately, the district continues to suffer from declining enrollment. Based on HLP’s total student enrollment, and using historical enrollment data to project future trends, we are anticipating a decrease in ADA for the current year and two subsequent years.

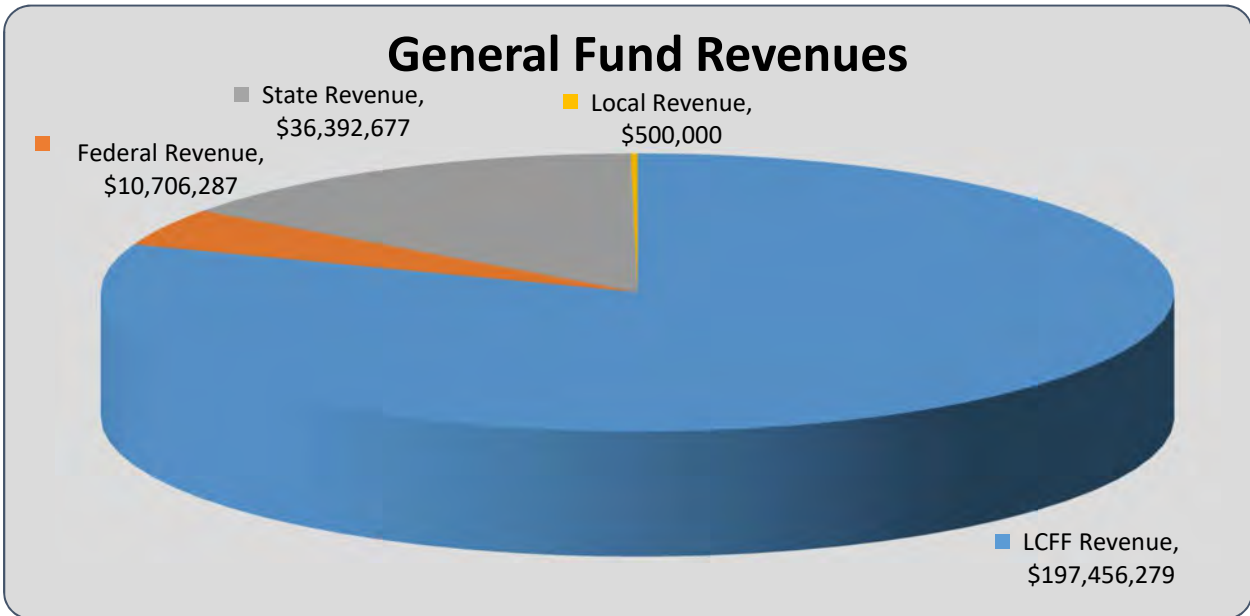
Fortunately, due to the distance learning model that we have been in the for past year, and the corresponding challenges with enrollment and attendance reporting, the state put a waiver on ADA reporting for the 20-21 school year. The state has given school districts an ADA hold harmless funding level for 21-22 to be funded at either the higher of projected ADA for the budget period or the ADA reported for P-2 in 19-20. The result of this is skipping one year worth of declining enrollment. For Hacienda La Puente USD this means that fiscal year 21-22 will be funded at 19-20 ADA levels.

However, the hold harmless will expire after the 21-22 year, and we will go over what is being called the ADA cliff. Fiscal year 22-23 will be funded as a normal year would, based on the higher of current or prior year ADA. For Hacienda La Puente USD, that means fiscal year 22-23 will be funded based on the ADA from 21-22, which will presumably be a significant drop from the 19-20 levels we would have been funded at for the prior two years. This definitive drop in ADA will also be compounded by the certain uncertainty surrounding enrollment and attendance for fiscal year 21-22 as we hopefully return to in person learning nearly a year and half after the pandemic shuttered our schools. This chart shows our projected levels of funded ADA.



GENERAL UNRESTRICTED / RESTRICTED FUND – FUND 01

Overview of revenue



Local Control Funding Formula (LCFF)

The Governor's 2021-22 State Budget proposal includes a "Mega" COLA of 5.07%. This is the result of the compounding of the statutory COLAs from 21-22 and 20-21 as well as a bit of additional COLA from the Governor. The state had greater than expected tax revenue during the pandemic as a result of a high capital gains tax. The increase in revenue has put the state in a much more promising financial situation than what was anticipated at the beginning of the pandemic. The currently projected COLA amounts in future years are 2.48% for 22-23 and 3.11% for 23-24, and these are the figures we used when preparing our multi-year projection. All signs from the Governor are positive at this point.

The target base grants by grade span for 2021-22 are increased by the proposed "Mega" COLA of 5.07%. After applying the "Mega" COLA to the grade spans, any applicable grade span adjustments are included to reach the total base grant per grade span. Currently there are grade span adjustments for the Transitional Kindergarten (TK)-3 grade span for the purpose of Class Size Reduction and the grade 9-12 grade span for the purpose of Career Technical Education. Those amounts are \$842 and \$255, respectively, for 21-22.

Grade Span	2020-21 Target Base Grant per ADA	5.07% Increase	Current Year Grade Span Adjustment	2020-21 Target Base Grant per ADA*
K-3	\$ 7,702	\$ 390	\$ 842	\$ 8,934
4-6	\$ 7,818	\$ 396		\$ 8,214
7-8	\$ 8,050	\$ 408		\$ 8,458
9-12	\$ 9,329	\$ 473	\$ 255	\$ 10,057

*Combined COLA of 5.07% and Grade Span Adjustments

School districts are entitled to a Supplemental Add-on that increases funding by 20% of the total Base LCFF grant (includes CSR and CTE funding) for the percentage of unduplicated pupils (English learners, foster youth, eligible for the free and reduced-price meals program) enrolled in the district. An additional 50% per-pupil increase is provided as a Concentration Add-on for each unduplicated pupil enrolled beyond 55% of total enrollment.

Pupil transportation and Targeted Instructional Improvement Grants continue as separate add-ons to the LCFF allocations and do not receive a COLA.

The district works with the Los Angeles County Office of Education (LACOE) and School Services of California (SSC) to develop multi-year LCFF revenue assumptions. The table below captures current projections.

LCFF	2021-22	2022-23	2023-24	2024-25
COLA	5.07%	2.48%	3.11%	3.54%
Funded ADA	17,139.67	16,462.75	16,133.50	15,180.83
% change in funded ADA	0	-2%	-2%	-2%
Funding per ADA	\$11,528.71	\$11,830.20	\$12,208.45	\$12,640
% change in funding per ADA	4.87%	2.62%	3.20%	3.54%

At the time of publication, the State of California has not adopted its 2021-22 fiscal year budget. The preceding numbers will be revised, if necessary, based on the actual state budget.

Discretionary Funds

Governor Newsom's State Budget includes a variety of proposed changes to his initial budget proposal and one-time specific use funds. Of note, the Governor is proposing to repeal a proposed one-time payment of \$2.3 billion and instead permanently increase Prop 98 to pay for universal transitional kindergarten and reduced class sizes. The increases to Prop 98 funding for those aren't proposed to begin until 22-23, however. The Governor is proposing a \$250 million grant to plan for those changes in 21-22. The state budget proposal also includes a change to the Concentration Add-on funding that would increase the funding amount from 50% to 65%. These, along with all other items, are only proposals at this point and are subject to approval by the state legislature.

Special Education

While the Governor didn't propose the "Mega" COLA for Special Education, he did increase his proposal to be the compounded COLA of 4.05% as of the May revision from the 1.7% statutory COLA he proposed during his initial budget proposal in January. This will increase the current year Special Education base rate of \$625 per ADA to a base rate of \$650.31 per ADA in 21-22.

The Governor also proposed \$300 million in ongoing funding for the Special Education Early Intervention Grant. The grant targets preschoolers with disabilities. This seeks to turn the one-time funding for the program into ongoing funding.

In addition to the state funds the Governor is proposing, there are also proposals from the Governor to allocate federal funds to school districts. This includes \$277.7 million from the American Rescue Plan Act for IDEA funding and \$15 million to support school districts in developing and administering comprehensive individualized education programs.

The increase from the statutory COLA to the compound COLA, the continuation of the preschool early intervention funding, and the allocation of federal funds shows the governors recognition of the fiscal challenge of serving special education students, and the need for the state to increase funding for those students, and the governor's willingness to do so. These are positive indicators for special education funding.

CalSTRS and CalPERS Payments

There was no proposal as part of this year's budget to contribute to CalSTRS or CalPERS. The rates for both programs continue to rise, and the projected rates are higher than originally anticipated.

Early Childhood Education: Child Care, State Preschool, and Kindergarten

Early childhood investments continue to be a top priority for Governor Newsom. This is perhaps most strongly signaled by his sweeping proposal to establish a Department of Early Childhood Development under the Health and Human Services Agency, and shift all but the California State Preschool Program from the Department of Education into the new department, beginning in July 2021. The new department is intended to integrate early childhood funding, programs and services including child care, home visiting, and early health programs. As it relates to programs affecting public agency providers, the Governor's State Budget proposals includes the following investments:

- Beginning in 22-23, a permanent increase to Prop 98 funding to support Universal Transitional Kindergarten for all four year olds by 24-25.
- Also beginning in 22-23, increased funding to reduce classroom ratios by half.
- One-time \$250 million Prop 98 Transitional Kindergarten Planning Grant.
- One-time \$190 million general fund TK/Full-Day kindergarten facilities grant for building or retrofitting facilities to expand TK or offer full-day kindergarten.
- Increases the provider reimbursement rates for General Child Care and State Preschool by the statutory 1.70% COLA.

K-12 School Facilities

The State Budget proposal does not include any significant new initiatives for school facilities. As noted above, the Governor did propose funding for expanding TK or offering full-day kindergarten.

Federal Programs

During the prior year, the federal government passed two different stimulus packages that both had significant contributions to the Elementary and Secondary Schools Emergency Relief Fund (ESSER). These were announced in the 20-21 fiscal year, but the impact will extend through the 23-24 school year. The projected allocation for the district is in excess of \$50 million dollars. These will increase our federal expenditures beyond our typical amount through the 23-24 school year.

It is unknown if there will be additional stimulus packages that will include additional funding for school districts.

Local Revenue

Interest income is based on cash in county treasury and cash being held with a fiscal agent.

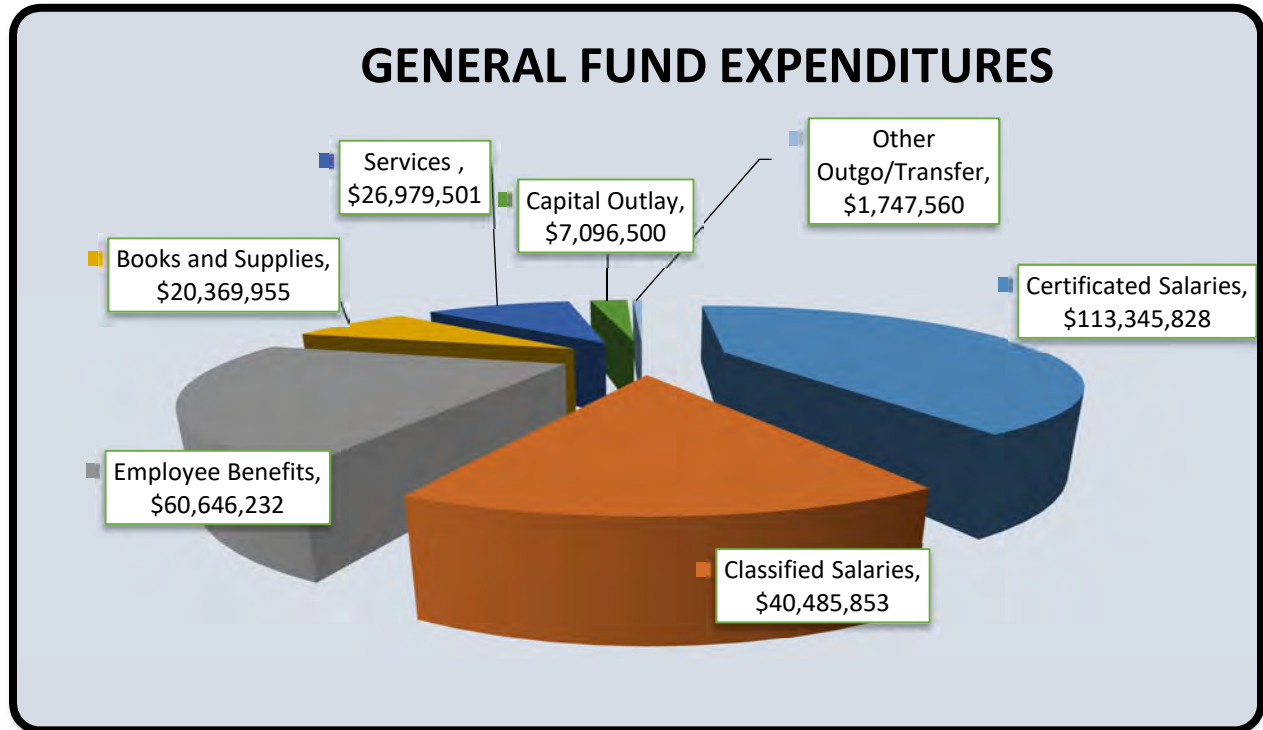
COVID-19 Pandemic Impact

The impact on education by the pandemic has been great indeed, as schools have been closed for in-person learning since March, 2020. While we are seeing a case rate in Los Angeles County that is exceptionally low in comparison to other states and countries, there is still a great deal of uncertainty surrounding the re-opening of schools. The Governor expects that schools will re-open completely in the fall for in-person learning. However, the uncertainty surrounds enrollment and attendance. California saw a reduction in population for the first time in 2020 during the pandemic. There has been a lot of vocalization from the community both for and against returning to in-person instruction. These will undoubtedly lead to irregular fluctuations in ADA. We have an ADA hold harmless for 21-22, so the impacts won't be felt until the 22-23 year, whatever they may be.

On the other hand, the impact on the state's finances has seemed to be greatly overstated. The Governor reports that tax revenues are higher than expected and have actually lead to a budget surplus. It is projected that the will have excess revenues in the amount of \$16.2 billion dollars. This is as a result of revenues growing faster than the state's spending limit is allowed to increase. This leads to a potential one-time payment to K-14 education of \$8.1 billion dollars in 22-23, or 50% of the excess revenues. The Governor's budget proposal included a 5.07% "Mega" COLA for LCFF funding, a 4.07% compound COLA for Special Education funding, and a slew of one-time funding proposals. In one year, the state went from expecting the pandemic would have greater fiscal impact than the financial crisis of 2008 to having more money than they are allowed to spend.

With that said, the excess revenues will not last forever. The majority of the excess revenue is being attributed to an increase in capital gains tax. These taxes result from things such as proceeds from the sale of a house or appreciated stock. As mentioned, California saw a reduction in population in 2020, which means a lot of homes were probably sold and generated significant tax revenue. The stock market also had a strong rebound from its downturn in February and March of 2020, and that likely contributed to the increased tax revenue as well. Those types of things won't happen continually on an annual basis. Much of the proposed funding also came from the state's reserves, and that obviously can't continue. The district must recognize that we still have challenges ahead of us concerning declining ADA and re-opening schools in a post-pandemic world. We must be prepared for whatever comes our way.

EXPENDITURES



Salaries and Benefits

The district's most valuable resource, other than the students the district serves, is its workforce. The value of the district's nearly 2,000 employees is emphasized in the 2021-22 budget. Since the 2013-14 fiscal year, the state has provided districts with a combination of ongoing funding and one-time funding. The district has accordingly invested this funding in attracting, recruiting, supporting, and retaining a highly effective and diverse workforce.

Staffing budgets are based on current and actual information available at the time the budget is finalized. Employee step and column increases are applied based on the salary schedules.

The increase in total compensation is comprised of ongoing salary increases, health and welfare benefits, and statutory benefits. Given the district's commitment to, and belief in, a highly effective and diverse workforce in order to achieve transformational outcomes for student, the district's budget will continue to prioritize investments in the workforce. Unfortunately, mandated and unfunded statutory benefits are straining the district's financial future.

Health and welfare benefits are budgeted at the current district contribution rate of \$11,900 per full time equivalent employee.

The district's over 1,000 certificated employees are members of the California State Teachers' Retirement System (CalSTRS). CalSTRS is funded through member contributions, contributions from the state, and contributions from employers like Hacienda La Puente Unified, with all three rates determined at the state level. Facing a \$73.7 billion funding gap, Assembly Bill 1469 was signed into law by Governor Brown as part of the 2014-15 budget. Since then, rates have risen in an effort to close the funding gap. The projected rates as of the May revise are 16.92% for 21-22, 19.10% for 22-23, and 19.10% for 22-23.

Similarly, the district's almost 1,000 classified employees are members of the California Public Employees' Retirement System (CalPERS). CalPERS retirement benefits are funded through contributions paid by members, earnings from CalPERS investments, and contributions from contracting employers like Hacienda La Puente Unified. The district's contribution rates are determined at the state level by periodic actuarial valuations. For years, the employer contribution rate for CalPERS was under 10%. Beginning with the 2015-16 fiscal year, CalPERS started to collect significantly increased employer contributions to address the system's over \$60 billion unfunded liability. This action is dramatically increasing the cost to the district. The currently projected rates are 22.91% for 21-22, 26.10% for 22-23, and 27.10% for 23-24.

The district has budgeted over \$36 million of general fund expenditures for CalSTRS and CalPERS in 2021-22. The district has no ability to mitigate the continually increasing employer costs of these statutory retirement system without increased funding from the state.

The table below shows the CalSTRS and CalPERS projected rates as well as the projected COLAs for reference.

Statutory Rate	2021-22	2022-23	2023-24	2024-25
COLA	5.07%	2.48%	3.11%	3.54%
CalSTRS rate	16.92%	19.10%	19.10%	19.10%
CalPERS rate	22.91%	26.10%	27.10%	27.70%

Reserves

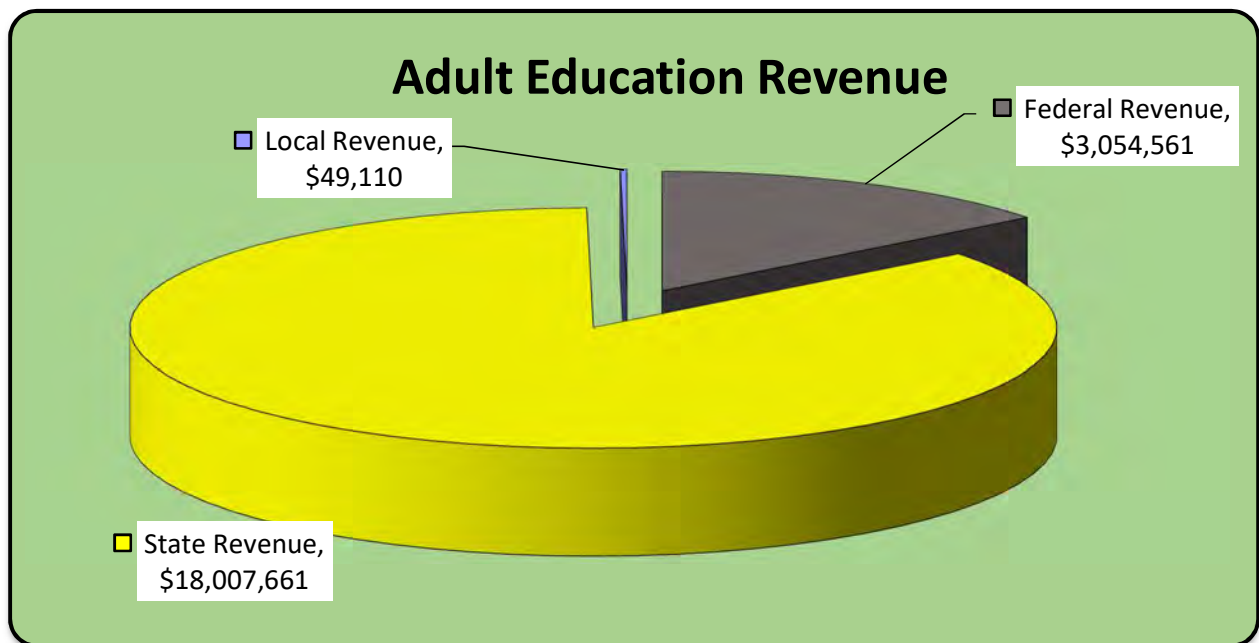
Districts with fewer than 30,000 students are required to maintain a reserve for economic uncertainties equal to at least 3% of the general fund. The district's prudence and the state's accelerated investment in California's public education system allowed the district to maintain healthy reserves. The state's solid financial situation combined with the Governor's shown dedication to funding education should ensure that the district receives enough funding to easily maintain the required 3% reserve requirement, though our total reserve percentage is projected to decline from current levels.

The table below shows our projected reserve requirements and projected ending fund balances.

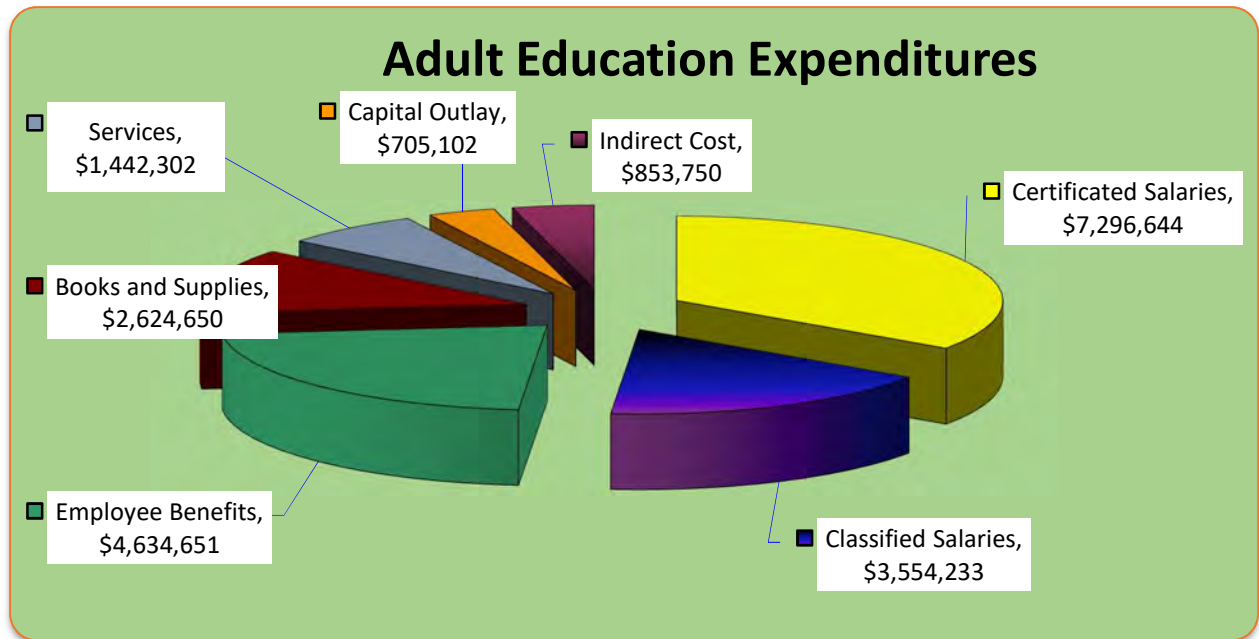
Reserves	2020-21	2021-22	2022-23	2023-24
Total General Fund Expenditures (GF)	\$271,204,673	\$270,671,429	\$282,183,138	\$272,987,043
Minimum Required Reserve as a % of GF	3%	3%	3%	3%
Minimum Required Reserve in Total Dollars	\$8,136,140.19	\$8,120,143	\$8,465,494	\$8,189,611
Projected Reserves as a % of General Fund	12.05%	10.03%	7.04%	6.52%
Reserve Above the Minimum Required Unrestricted	\$24,549,755	\$19,035,127	\$11,390,632	\$9,622,745

ADULT EDUCATION FUND – FUND 11

In 2021-22, funding will be provided by the Adult Education Regional Consortium block grant as follows:

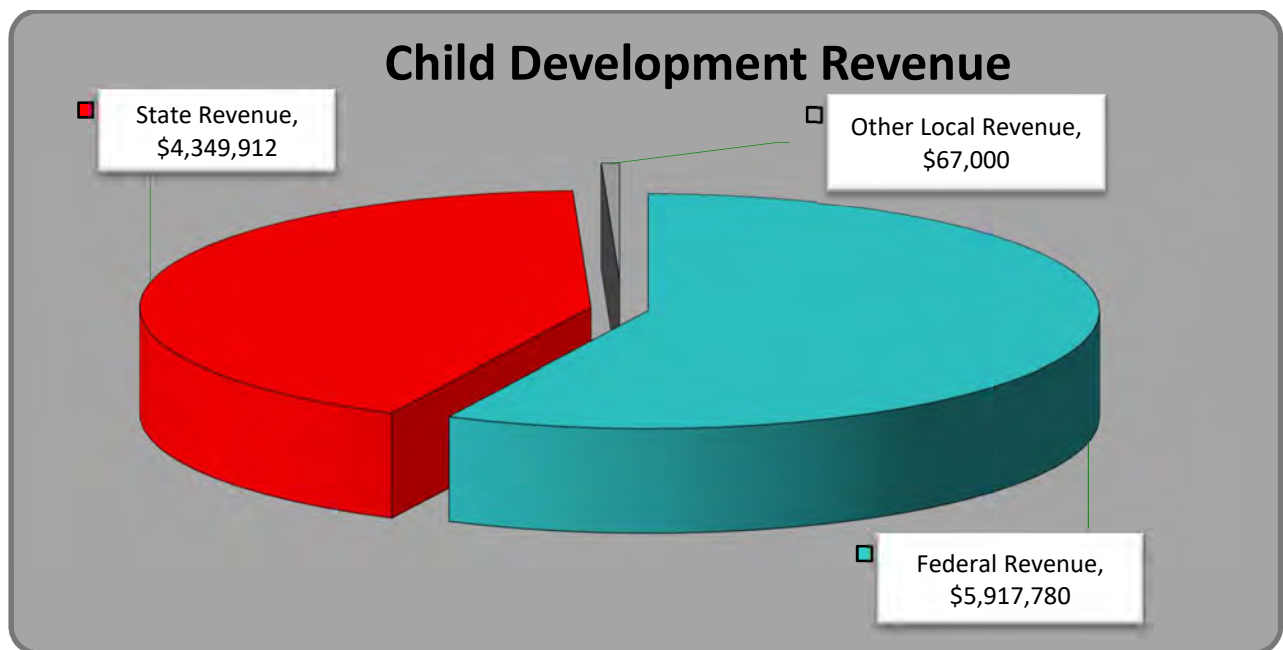


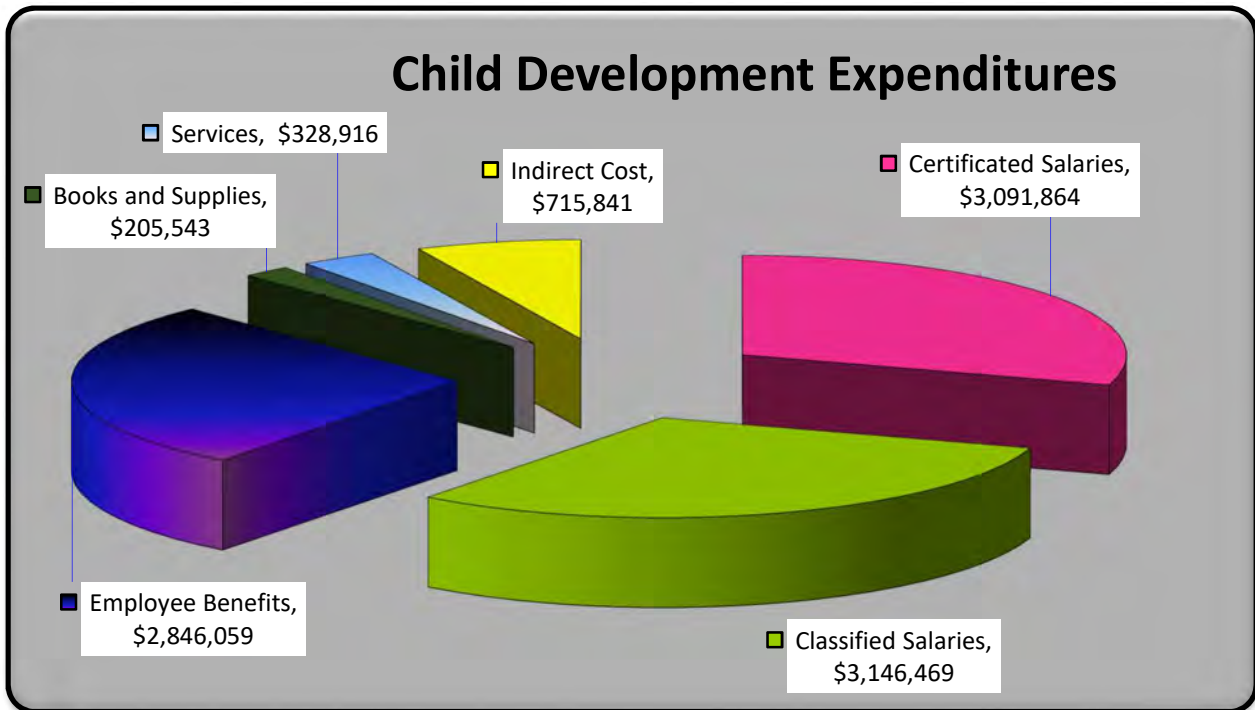
Expenditures for the Adult Education Program are projected as follows:



CHILD DEVELOPMENT FUND – FUND 12

The child development fund accounts for the district's participation in the California State Preschool Program and Head Start. Cumulative revenues and expenditures for all programs in the fund are as follows:

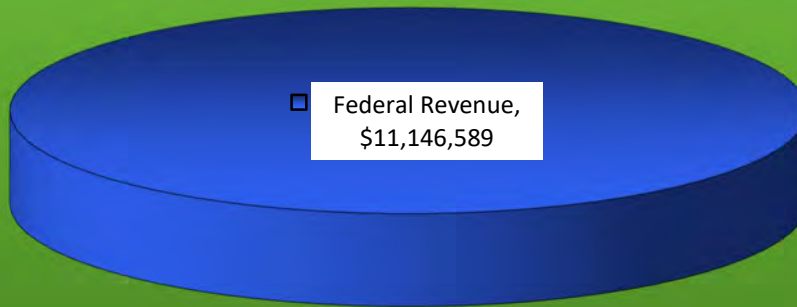




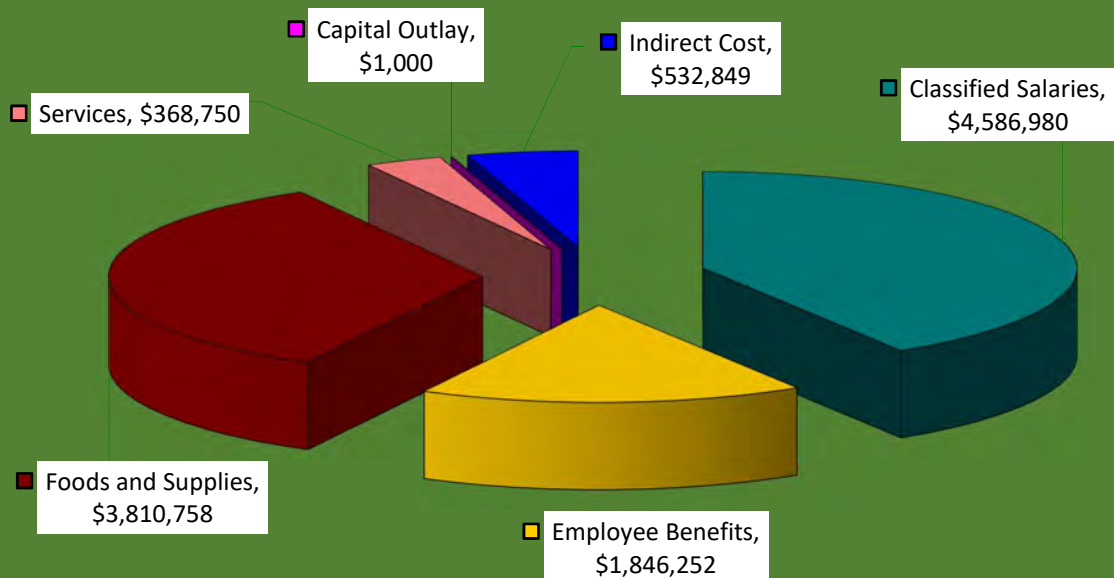
FOOD SERVICES FUND- FUND 13

The cafeteria fund captures all aspects of the district's student nutrition programs. For several years, revenue outpaced expenses and the fund balance exceeded the target. Employee and food costs have increased, services and meal offerings to students have been enhanced, and the number of students eligible for free meals has declined, all of which has created an operation deficit that must be addressed to avoid a future negative fund balance. The challenges faced by the program are not unique to our district, and the Governor is aware of the issues. As part of his proposal, the governor did propose to include funding for child nutrition to increase access to meals as a push towards universal meal provisions. He also proposed \$100 million in one-time funding for infrastructure upgrades to support the increased access to meals. Revenues and expenditures are projected as follows.

Food Services Revenue



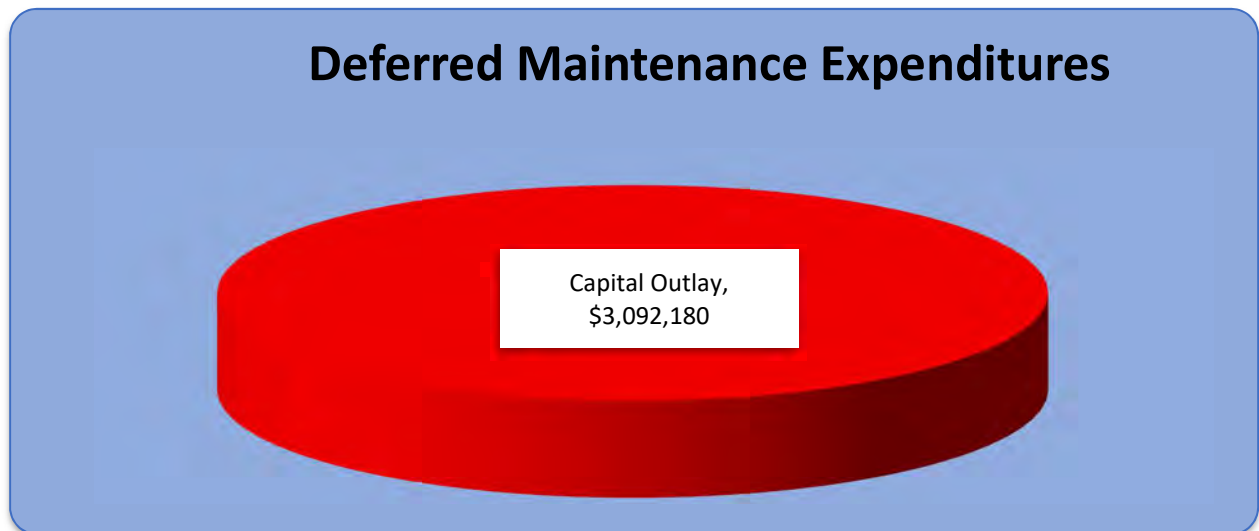
Food Services Expenditures



DEFERRED MAINTENANCE FUND – FUND 14

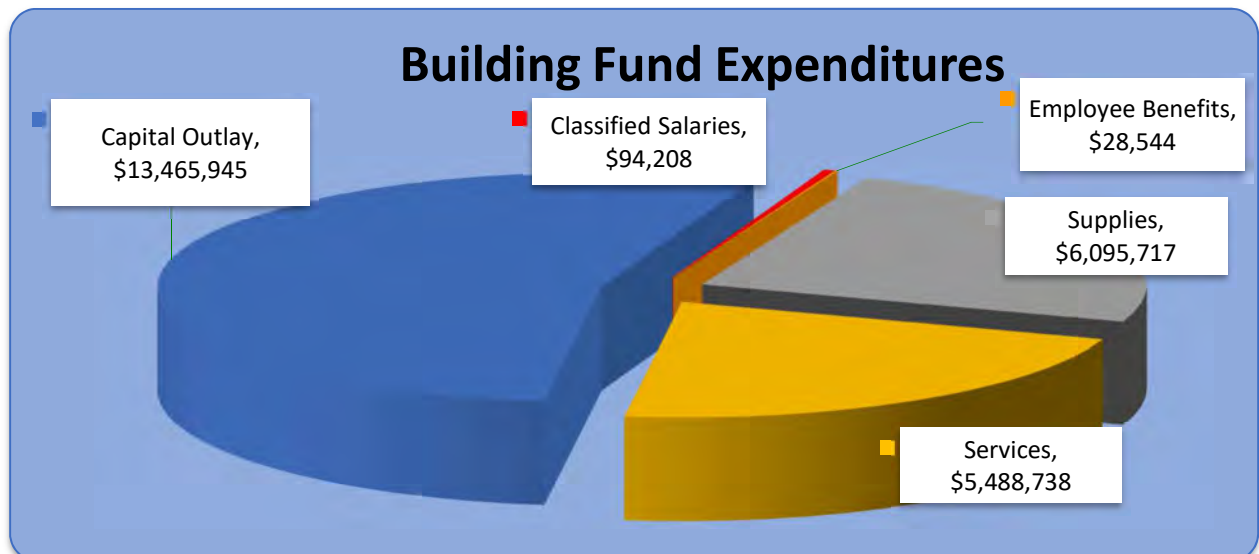
The deferred maintenance fund is used to account for major repair or replacement of plumbing, heating, air conditioning, electrical, roofing, floor systems, the exterior and interior painting of school buildings, the inspection, sampling, and analysis of building materials, the inspection,

identification, sampling, and analysis of building materials to determine the presence of lead-containing materials, and the control, management, and removal of lead-containing material. While the district no longer receives separate funding for deferred maintenance, maintenance and facility needs throughout the district remain. Monies received in this fund are from the general fund via an interfund transfer and are typically transferred at year end depending on availability. The projected contribution for 21-22 is \$1,000,000. Expenditures are as follows and demonstrate the presence of a fund balance in the program.



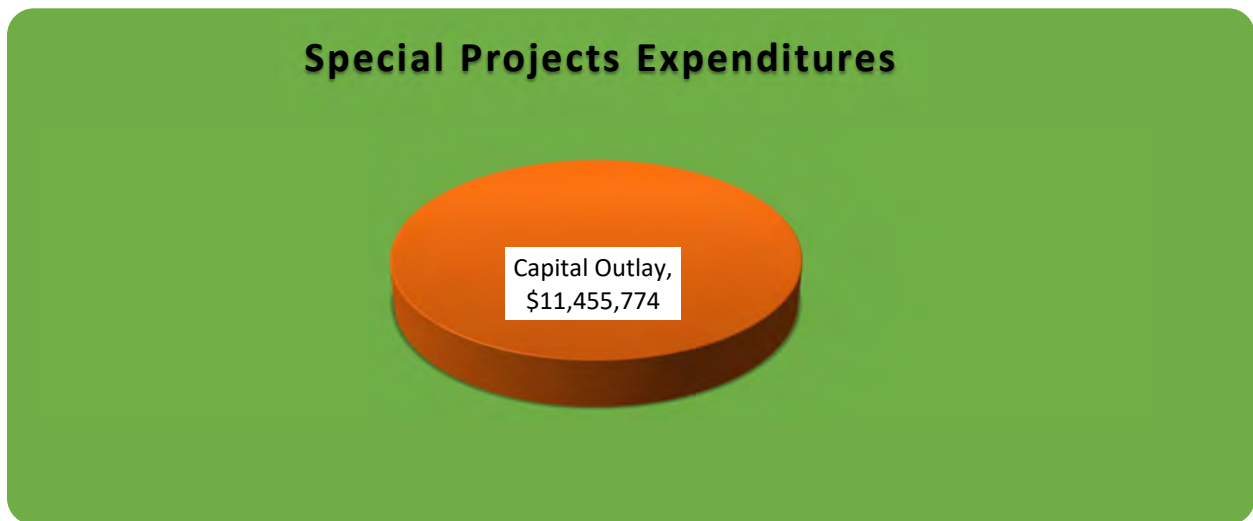
BUILDING FUND – FUND 21

This fund is used to account for the proceeds from the sale of bonds. Expenditures are for our 2017 Series A GO bond and are planned at \$25.1 million for 2021-22.



SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS – FUND 40

The district previously issued certificates of participation (COPs) for facility improvement projects. Expenditures are planned at \$11.4 million for 2020-21. The projects includes Workman High School track and field, La Puente High School pool, and energy saving projects. A COP was issued in 2021 for the Wedgeworth School project, but the plan requires resubmission to DSA. Costs for Wedgeworth are not included in the budget, as it is expected that approval for the plan changes will take time. The budget will be updated as necessary to account for changes should things occur faster than expected.



BOND INTEREST AND REDEMPTION FUND – FUND 51

This fund is used for the repayment of bonds issued for the district. The county auditor maintains control over the district's Bond Interest and Redemption Fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

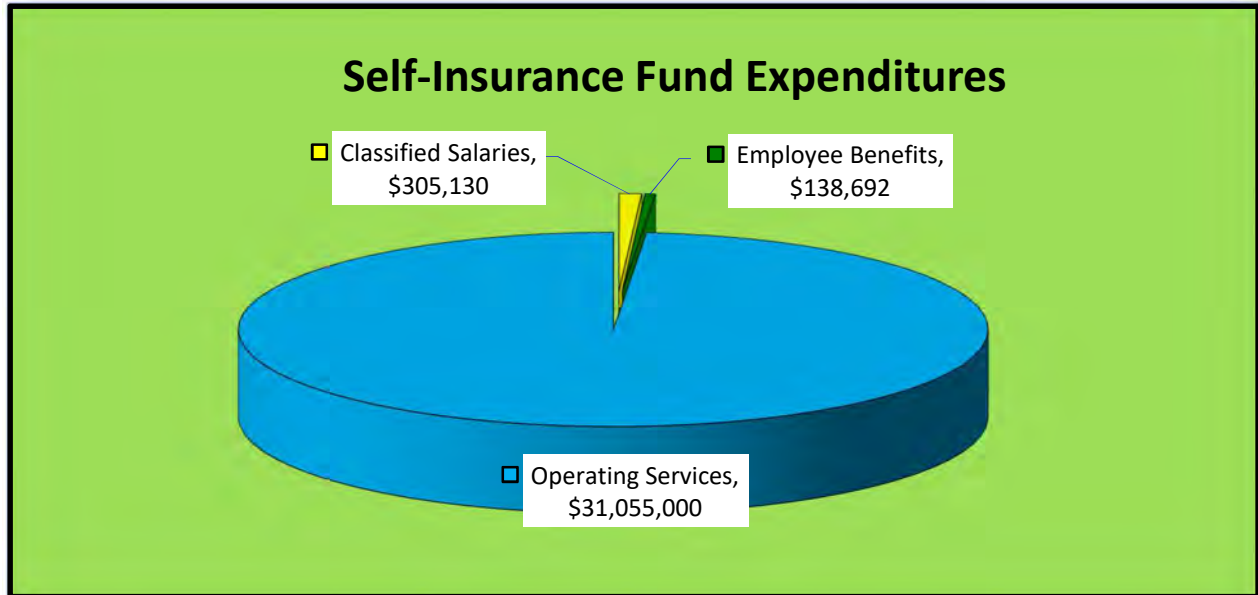
DEBT SERVICE FUND – FUND 56

The debt service fund is used to account for the payment of principal and interest on the COPs issuance. The principal financing source in this fund is from general fund via interfund transfer in.

SELF-INSURANCE FUND – FUND 67

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of the district. The two major sub funds in the self-insurance fund are health and

welfare insurance and workers' compensation. Expense transactions in the Self-Insurance Fund are restricted for the payment of claims, administrative costs, deductible insurance amount and cost of excess insurance and all other related costs that are associated with the Self-Insurance Fund.



CONCLUSION

The multi-year projections are projections, not forecasts. Projections are the mathematical results of today's decision based on a given set of assumptions. Forecasts, however, are predictions for the future. Projections are expected to be revised as various factors change – they are not predictions.

For 2021-22 and the next two subsequent years, the district follows recommendations from the state Department of Finance, Los Angeles County Office of Education, and School Services of California and uses the most conservative method in projecting LCFF funding.

There is still a great deal of uncertainty about how the district and state will return to normal following the pandemic. The district will need to continue to update its projections and pay close attention to proclamations from state and local officials in order to ensure we stay on the right

track. We must continue to practice conservative fiscal planning so we can avoid any unforeseen pitfalls there may be. The pandemic is dying down, but just like it sprang into existence, anything is possible when trying to predict what happens next.

The budget report for the 2021-22 fiscal year indicates that the district will end the year with a positive ending fund balance as required by state law. It is recommended that the Board of Education certify to that effect.

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: HLPSCHOOLS.ORG

Date: May 28, 2021

Place: Virtual

Date: June 10, 2021

Time: 06:00 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:

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Telephone: 626-933-3883

Title: Director - Fiscal Services

E-mail: ecarrasco@hlpusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • 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

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:	\$ 13,240,000.00
Less: Amount of total liabilities reserved in budget:	\$ 13,240,000.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Hal Longan

Title: Director - Risk Management

Telephone: 626-933-3860

E-mail: hlongan@hlpusd.k12.ca.us

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	16,767.75	16,767.75	17,109.95	16,432.40	16,432.40	17,109.95
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	16,767.75	16,767.75	17,109.95	16,432.40	16,432.40	17,109.95
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	30.98	30.98	32.10	30.36	30.36	32.10
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	30.98	30.98	32.10	30.36	30.36	32.10
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	16,798.73	16,798.73	17,142.05	16,462.76	16,462.76	17,142.05
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	188,479,222.00	0.00	188,479,222.00	197,456,279.00	0.00	197,456,279.00	4.8%
2) Federal Revenue		8100-8299	0.00	86,243,704.00	86,243,704.00	0.00	10,706,287.00	10,706,287.00	-87.6%
3) Other State Revenue		8300-8599	9,019,711.00	43,456,342.00	52,476,053.00	7,658,699.00	28,733,978.00	36,392,677.00	-30.6%
4) Other Local Revenue		8600-8799	919,945.00	88,885.00	1,008,830.00	500,000.00	0.00	500,000.00	-50.4%
5) TOTAL, REVENUES			198,418,878.00	129,788,931.00	328,207,809.00	205,614,978.00	39,440,265.00	245,055,243.00	-25.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	84,999,615.00	18,164,621.00	103,164,236.00	94,418,026.00	18,927,802.00	113,345,828.00	9.9%
2) Classified Salaries		2000-2999	24,237,581.00	11,699,683.00	35,937,264.00	29,575,795.00	10,910,058.00	40,485,853.00	12.7%
3) Employee Benefits		3000-3999	36,618,862.00	19,705,407.00	56,324,269.00	40,165,228.00	20,481,004.00	60,646,232.00	7.7%
4) Books and Supplies		4000-4999	7,069,494.00	33,521,745.00	40,591,239.00	6,490,677.00	13,879,278.00	20,369,955.00	-49.8%
5) Services and Other Operating Expenditures		5000-5999	15,580,095.00	13,425,501.00	29,005,596.00	15,609,941.00	11,369,560.00	26,979,501.00	-7.0%
6) Capital Outlay		6000-6999	3,438,346.00	351,450.00	3,789,796.00	25,500.00	7,071,000.00	7,096,500.00	87.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	500,000.00	700,000.00	1,200,000.00	300,000.00	550,000.00	850,000.00	-29.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,863,796.00)	1,056,069.00	(1,807,727.00)	(3,244,297.00)	1,141,857.00	(2,102,440.00)	16.3%
9) TOTAL, EXPENDITURES			169,580,197.00	98,624,476.00	268,204,673.00	183,340,870.00	84,330,559.00	267,671,429.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,838,681.00	31,164,455.00	60,003,136.00	22,274,108.00	(44,890,294.00)	(22,616,186.00)	-137.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,600,000.00	0.00	3,600,000.00	3,000,000.00	0.00	3,000,000.00	-16.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(23,200,427.00)	23,200,427.00	0.00	(24,804,734.00)	24,804,734.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,800,427.00)	23,200,427.00	(3,600,000.00)	(27,804,734.00)	24,804,734.00	(3,000,000.00)	-16.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,038,254.00	54,364,882.00	56,403,136.00	(5,530,626.00)	(20,085,560.00)	(25,616,186.00)	-145.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,647,641.41	50,645,195.81	81,292,837.22	32,685,895.41	105,010,077.81	137,695,973.22	69.4%
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)			30,647,641.41	50,645,195.81	81,292,837.22	32,685,895.41	105,010,077.81	137,695,973.22	69.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,647,641.41	50,645,195.81	81,292,837.22	32,685,895.41	105,010,077.81	137,695,973.22	69.4%
2) Ending Balance, June 30 (E + F1e)			32,685,895.41	105,010,077.81	137,695,973.22	27,155,269.41	84,924,517.81	112,079,787.22	-18.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	105,010,077.81	105,010,077.81	0.00	84,924,517.81	84,924,517.81	-19.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	11,775,000.00	0.00	11,775,000.00	6,275,000.00	0.00	6,275,000.00	-46.7%
Unused Vacation	0000	9760				775,000.00		775,000.00	
Donations	0000	9760				500,000.00		500,000.00	
SERP	0000	9760				5,000,000.00		5,000,000.00	
Unused Vacation	0000	9760	775,000.00		775,000.00				
Donations	0000	9760	500,000.00		500,000.00				
SERP	0000	9760	10,500,000.00		10,500,000.00				
d) Assigned									
Other Assignments		9780	12,756,755.22	0.00	12,756,755.22	12,760,126.54	0.00	12,760,126.54	0.0%
Cash Flow	0000	9780				12,760,126.54		12,760,126.54	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,154,140.19	0.00	8,154,140.19	8,120,142.87	0.00	8,120,142.87	-0.4%
Unassigned/Unappropriated Amount		9790	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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Cash Account		9130	0.00	0.00	0.00				
d) with Fiscal Agent/Trustee		9135	0.00	0.00	0.00				
e) Collections Awaiting Deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	119,223,567.00	0.00	119,223,567.00	126,823,943.00	0.00	126,823,943.00	6.4%
Education Protection Account State Aid - Current Year		8012	33,553,926.00	0.00	33,553,926.00	34,104,042.00	0.00	34,104,042.00	1.6%
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	800,032.00	0.00	800,032.00	100,000.00	0.00	100,000.00	-87.5%
Timber Yield Tax		8022	97,712.00	0.00	97,712.00	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	2,443,413.00	0.00	2,443,413.00	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	32,360,572.00	0.00	32,360,572.00	36,670,294.00	0.00	36,670,294.00	13.3%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	758,000.00	0.00	758,000.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			188,479,222.00	0.00	188,479,222.00	198,456,279.00	0.00	198,456,279.00	5.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	(1,000,000.00)		(1,000,000.00)	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%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			188,479,222.00	0.00	188,479,222.00	197,456,279.00	0.00	197,456,279.00	4.8%
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	3,714,467.00	3,714,467.00	0.00	3,715,467.00	3,715,467.00	0.0%
Special Education Discretionary Grants		8182	0.00	460,082.00	460,082.00	0.00	460,119.00	460,119.00	0.0%
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	31,708.00	31,708.00	0.00	31,708.00	31,708.00	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		6,417,047.00	6,417,047.00		4,621,112.00	4,621,112.00	-28.0%
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		640,834.00	640,834.00		524,013.00	524,013.00	-18.2%
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		491,812.00	491,812.00		372,486.00	372,486.00	-24.3%
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		1,549,514.00	1,549,514.00		711,957.00	711,957.00	-54.1%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		1,549,514.00	1,549,514.00		711,957.00	711,957.00	-54.1%
Career and Technical Education	3500-3599	8290		143,877.00	143,877.00		150,000.00	150,000.00	4.3%
All Other Federal Revenue	All Other	8290	0.00	72,794,363.00	72,794,363.00	0.00	119,425.00	119,425.00	-99.8%
TOTAL, FEDERAL REVENUE			0.00	86,243,704.00	86,243,704.00	0.00	10,706,287.00	10,706,287.00	-87.6%
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		10,751,896.00	10,751,896.00		12,353,709.00	12,353,709.00	14.9%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	5,100,428.00	0.00	5,100,428.00	5,000,000.00	0.00	5,000,000.00	-2.0%
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	722,581.00	0.00	722,581.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	2,575,779.00	0.00	2,575,779.00	2,658,699.00	839,843.00	3,498,542.00	35.8%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		4,293,813.00	4,293,813.00		3,454,305.00	3,454,305.00	-19.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		142,918.00	142,918.00		116,071.00	116,071.00	-18.8%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		1,931,031.00	1,931,031.00		700,317.00	700,317.00	-63.7%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	620,923.00	26,336,684.00	26,957,607.00	0.00	11,269,733.00	11,269,733.00	-58.2%
TOTAL, OTHER STATE REVENUE			9,019,711.00	43,456,342.00	52,476,053.00	7,658,699.00	28,733,978.00	36,392,677.00	-30.6%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	770,470.00	0.00	770,470.00	500,000.00	0.00	500,000.00	-35.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	149,475.00	88,885.00	238,360.00	0.00	0.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			919,945.00	88,885.00	1,008,830.00	500,000.00	0.00	500,000.00	-50.4%
TOTAL, REVENUES			198,418,878.00	129,788,931.00	328,207,809.00	205,614,978.00	39,440,265.00	245,055,243.00	-25.3%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	66,603,437.00	9,429,039.00	76,032,476.00	75,904,871.00	10,484,975.00	86,389,846.00	13.6%
Certificated Pupil Support Salaries		1200	4,338,375.00	3,215,047.00	7,553,422.00	4,263,593.00	3,226,548.00	7,490,141.00	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	10,294,972.00	1,091,510.00	11,386,482.00	10,929,457.00	1,030,154.00	11,959,611.00	5.0%
Other Certificated Salaries		1900	3,762,831.00	4,429,025.00	8,191,856.00	3,320,105.00	4,186,125.00	7,506,230.00	-8.4%
TOTAL, CERTIFICATED SALARIES			84,999,615.00	18,164,621.00	103,164,236.00	94,418,026.00	18,927,802.00	113,345,828.00	9.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	173,555.00	5,676,689.00	5,850,244.00	203,524.00	5,862,014.00	6,065,538.00	3.7%
Classified Support Salaries		2200	9,088,139.00	3,783,344.00	12,871,483.00	13,628,097.00	3,152,553.00	16,780,650.00	30.4%
Classified Supervisors' and Administrators' Salaries		2300	3,756,853.00	451,292.00	4,208,145.00	3,921,860.00	436,849.00	4,358,709.00	3.6%
Clerical, Technical and Office Salaries		2400	8,562,276.00	748,168.00	9,310,444.00	8,887,698.00	688,381.00	9,576,079.00	2.9%
Other Classified Salaries		2900	2,656,758.00	1,040,190.00	3,696,948.00	2,934,616.00	770,261.00	3,704,877.00	0.2%
TOTAL, CLASSIFIED SALARIES			24,237,581.00	11,699,683.00	35,937,264.00	29,575,795.00	10,910,058.00	40,485,853.00	12.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	14,851,525.00	11,359,799.00	26,211,324.00	14,987,520.00	12,101,532.00	27,089,052.00	3.3%
PERS		3201-3202	5,773,092.00	2,302,449.00	8,075,541.00	6,601,012.00	2,458,561.00	9,059,573.00	12.2%
OASDI/Medicare/Alternative		3301-3302	3,433,689.00	1,157,401.00	4,591,090.00	3,569,433.00	1,111,238.00	4,680,671.00	2.0%
Health and Welfare Benefits		3401-3402	9,620,501.00	3,644,431.00	13,264,932.00	11,000,000.00	3,522,963.00	14,522,963.00	9.5%
Unemployment Insurance		3501-3502	144,415.00	14,933.00	159,348.00	1,525,123.00	17,217.00	1,542,340.00	867.9%
Workers' Compensation		3601-3602	1,372,142.00	307,530.00	1,679,672.00	1,254,078.00	318,340.00	1,572,418.00	-6.4%
OPEB, Allocated		3701-3702	1,423,498.00	275,891.00	1,699,389.00	1,228,062.00	326,180.00	1,554,242.00	-8.5%
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	642,973.00	642,973.00	0.00	624,973.00	624,973.00	-2.8%
TOTAL, EMPLOYEE BENEFITS			36,618,862.00	19,705,407.00	56,324,269.00	40,165,228.00	20,481,004.00	60,646,232.00	7.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	939,813.00	4,177,956.00	5,117,769.00	237,637.00	216,509.00	454,146.00	-91.1%
Books and Other Reference Materials		4200	108,589.00	416,947.00	525,536.00	109,350.00	249,298.00	358,648.00	-31.8%
Materials and Supplies		4300	4,905,886.00	15,251,712.00	20,157,598.00	5,588,835.00	12,484,169.00	18,073,004.00	-10.3%
Noncapitalized Equipment		4400	1,115,206.00	13,675,130.00	14,790,336.00	554,855.00	929,302.00	1,484,157.00	-90.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,069,494.00	33,521,745.00	40,591,239.00	6,490,677.00	13,879,278.00	20,369,955.00	-49.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,554,612.00	3,554,612.00	0.00	4,770,044.00	4,770,044.00	34.2%
Travel and Conferences		5200	217,370.00	168,206.00	385,576.00	254,696.00	117,964.00	372,660.00	-3.3%
Dues and Memberships		5300	66,293.00	7,350.00	73,643.00	74,415.00	10,815.00	85,230.00	15.7%
Insurance		5400 - 5450	2,594,226.00	0.00	2,594,226.00	2,750,000.00	0.00	2,750,000.00	6.0%
Operations and Housekeeping Services		5500	4,893,339.00	99,000.00	4,992,339.00	5,271,788.00	105,000.00	5,376,788.00	7.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,542,022.00	736,999.00	4,279,021.00	1,322,478.00	660,127.00	1,982,605.00	-53.7%
Transfers of Direct Costs		5710	(137,889.00)	137,889.00	0.00	(57,984.00)	57,984.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(43,624.00)	(68,000.00)	(111,624.00)	(29,299.00)	(63,000.00)	(92,299.00)	-17.3%
Professional/Consulting Services and Operating Expenditures		5800	3,492,418.00	7,777,535.00	11,269,953.00	5,118,143.00	5,563,371.00	10,681,514.00	-5.2%
Communications		5900	955,940.00	1,011,910.00	1,967,850.00	905,704.00	147,255.00	1,052,959.00	-46.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,580,095.00	13,425,501.00	29,005,596.00	15,609,941.00	11,369,560.00	26,979,501.00	-7.0%

			2020-21 Estimated Actuals			2021-22 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CAPITAL OUTLAY									
Land		6100	1,317,096.00	0.00	1,317,096.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,032,716.00	350,950.00	2,383,666.00	500.00	6,906,500.00	6,907,000.00	189.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	88,534.00	0.00	88,534.00	25,000.00	10,000.00	35,000.00	-60.5%
Equipment Replacement		6500	0.00	500.00	500.00	0.00	154,500.00	154,500.00	30800.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,438,346.00	351,450.00	3,789,796.00	25,500.00	7,071,000.00	7,096,500.00	87.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	700,000.00	700,000.00	0.00	550,000.00	550,000.00	-21.4%
Payments to County Offices		7142	500,000.00	0.00	500,000.00	300,000.00	0.00	300,000.00	-40.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			500,000.00	700,000.00	1,200,000.00	300,000.00	550,000.00	850,000.00	-29.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,056,069.00)	1,056,069.00	0.00	(1,141,857.00)	1,141,857.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,807,727.00)	0.00	(1,807,727.00)	(2,102,440.00)	0.00	(2,102,440.00)	16.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,863,796.00)	1,056,069.00	(1,807,727.00)	(3,244,297.00)	1,141,857.00	(2,102,440.00)	16.3%
TOTAL, EXPENDITURES			169,580,197.00	98,624,476.00	268,204,673.00	183,340,870.00	84,330,559.00	267,671,429.00	-0.2%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	100,000.00	0.00	100,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	3,500,000.00	0.00	3,500,000.00	3,000,000.00	0.00	3,000,000.00	-14.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,600,000.00	0.00	3,600,000.00	3,000,000.00	0.00	3,000,000.00	-16.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(23,200,427.00)	23,200,427.00	0.00	(24,804,734.00)	24,804,734.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(23,200,427.00)	23,200,427.00	0.00	(24,804,734.00)	24,804,734.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(26,800,427.00)	23,200,427.00	(3,600,000.00)	(27,804,734.00)	24,804,734.00	(3,000,000.00)	-16.7%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	188,479,222.00	0.00	188,479,222.00	197,456,279.00	0.00	197,456,279.00	4.8%
2) Federal Revenue		8100-8299	0.00	86,243,704.00	86,243,704.00	0.00	10,706,287.00	10,706,287.00	-87.6%
3) Other State Revenue		8300-8599	9,019,711.00	43,456,342.00	52,476,053.00	7,658,699.00	28,733,978.00	36,392,677.00	-30.6%
4) Other Local Revenue		8600-8799	919,945.00	88,885.00	1,008,830.00	500,000.00	0.00	500,000.00	-50.4%
5) TOTAL, REVENUES			198,418,878.00	129,788,931.00	328,207,809.00	205,614,978.00	39,440,265.00	245,055,243.00	-25.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		91,407,420.00	63,215,367.00	154,622,787.00	102,652,593.00	48,855,450.00	151,508,043.00	-2.0%
2) Instruction - Related Services	2000-2999		27,027,396.00	10,218,861.00	37,246,257.00	27,395,298.00	8,419,813.00	35,815,111.00	-3.8%
3) Pupil Services	3000-3999		10,787,659.00	9,628,046.00	20,415,705.00	10,878,113.00	8,736,430.00	19,614,543.00	-3.9%
4) Ancillary Services	4000-4999		1,550,209.00	100,304.00	1,650,513.00	1,550,142.00	51,365.00	1,601,507.00	-3.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	500.00	0.00	500.00	New
7) General Administration	7000-7999		16,699,450.00	2,503,190.00	19,202,640.00	18,050,508.00	1,292,701.00	19,343,209.00	0.7%
8) Plant Services	8000-8999		21,608,063.00	12,258,708.00	33,866,771.00	22,513,716.00	16,424,800.00	38,938,516.00	15.0%
9) Other Outgo	9000-9999	Except 7600-7699	500,000.00	700,000.00	1,200,000.00	300,000.00	550,000.00	850,000.00	-29.2%
10) TOTAL, EXPENDITURES			169,580,197.00	98,624,476.00	268,204,673.00	183,340,870.00	84,330,559.00	267,671,429.00	-0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			28,838,681.00	31,164,455.00	60,003,136.00	22,274,108.00	(44,890,294.00)	(22,616,186.00)	-137.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,600,000.00	0.00	3,600,000.00	3,000,000.00	0.00	3,000,000.00	-16.7%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(23,200,427.00)	23,200,427.00	0.00	(24,804,734.00)	24,804,734.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,800,427.00)	23,200,427.00	(3,600,000.00)	(27,804,734.00)	24,804,734.00	(3,000,000.00)	-16.7%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,038,254.00	54,364,882.00	56,403,136.00	(5,530,626.00)	(20,085,560.00)	(25,616,186.00)	-145.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	30,647,641.41	50,645,195.81	81,292,837.22	32,685,895.41	105,010,077.81	137,695,973.22	69.4%
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)			30,647,641.41	50,645,195.81	81,292,837.22	32,685,895.41	105,010,077.81	137,695,973.22	69.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,647,641.41	50,645,195.81	81,292,837.22	32,685,895.41	105,010,077.81	137,695,973.22	69.4%
2) Ending Balance, June 30 (E + F1e)			32,685,895.41	105,010,077.81	137,695,973.22	27,155,269.41	84,924,517.81	112,079,787.22	-18.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	105,010,077.81	105,010,077.81	0.00	84,924,517.81	84,924,517.81	-19.1%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	11,775,000.00	0.00	11,775,000.00	6,275,000.00	0.00	6,275,000.00	-46.7%
Unused Vacation	0000	9760				775,000.00		775,000.00	
Donations	0000	9760				500,000.00		500,000.00	
SERP	0000	9760				5,000,000.00		5,000,000.00	
Unused Vacation	0000	9760	775,000.00		775,000.00				
Donations	0000	9760	500,000.00		500,000.00				
SERP	0000	9760	10,500,000.00		10,500,000.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	12,756,755.22	0.00	12,756,755.22	12,760,126.54	0.00	12,760,126.54	0.0%
Cash Flow	0000	9780				12,760,126.54		12,760,126.54	
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,154,140.19	0.00	8,154,140.19	8,120,142.87	0.00	8,120,142.87	-0.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	0.54	0.54
3212	Elementary and Secondary School Relief II (ESSER II) Fund	11,688,307.00	3,085,555.00
3213	Elementary and Secondary School Relief III (ESSER III) Fund	35,862,706.00	29,935,325.00
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	7.00	7.00
5640	Medi-Cal Billing Option	5,034.54	5,034.54
6300	Lottery: Instructional Materials	4,881,445.13	5,521,160.13
6500	Special Education	880,003.00	880,003.00
7311	Classified School Employee Professional Development Block Grant	120,505.78	0.78
7425	Expanded Learning Opportunities (ELO) Grant	12,418,652.00	6,478,761.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	1,306,184.00	1,306,184.00
7510	Low-Performing Students Block Grant	0.92	0.92
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	3,756,425.78	4,026,287.78
9010	Other Restricted Local	34,090,806.12	33,686,198.12
Total, Restricted Balance		105,010,077.81	84,924,517.81

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	197,456,279.00	-1.44%	194,604,670.00	1.14%	196,820,422.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	7,658,699.00	-21.66%	6,000,000.00	0.00%	6,000,000.00
4. Other Local Revenues	8600-8799	500,000.00	0.00%	500,000.00	0.00%	500,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(24,804,734.00)	0.00%	(24,804,734.00)	0.00%	(24,804,734.00)
6. Total (Sum lines A1 thru A5c)		180,810,244.00	-2.49%	176,299,936.00	1.26%	178,515,688.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				94,418,026.00		93,890,116.00
b. Step & Column Adjustment				472,090.00		469,451.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,000,000.00)		(1,000,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	94,418,026.00	-0.56%	93,890,116.00	-0.57%	93,359,567.00
2. Classified Salaries						
a. Base Salaries				29,575,795.00		29,473,674.00
b. Step & Column Adjustment				147,879.00		147,368.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(250,000.00)		(250,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,575,795.00	-0.35%	29,473,674.00	-0.35%	29,371,042.00
3. Employee Benefits	3000-3999	40,165,228.00	6.72%	42,864,073.00	0.31%	42,998,146.00
4. Books and Supplies	4000-4999	6,490,677.00	-20.03%	5,190,513.00	-8.49%	4,750,000.00
5. Services and Other Operating Expenditures	5000-5999	15,609,941.00	-22.49%	12,100,000.00	-17.36%	10,000,000.00
6. Capital Outlay	6000-6999	25,500.00	-1.96%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	300,000.00	0.00%	300,000.00	0.00%	300,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,244,297.00)	0.00%	(3,244,297.00)	0.00%	(3,244,297.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,000,000.00	0.00%	3,000,000.00	0.00%	3,000,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		186,340,870.00	-1.47%	183,599,079.00	-1.66%	180,559,458.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,530,626.00)		(7,299,143.00)		(2,043,770.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		32,685,895.41		27,155,269.41		19,856,126.41
2. Ending Fund Balance (Sum lines C and D1)		27,155,269.41		19,856,126.41		17,812,356.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	6,275,000.00		1,275,000.00		1,275,000.00
d. Assigned	9780	12,760,126.54		10,115,632.27		8,347,745.12
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,120,142.87		8,465,494.14		8,189,611.29
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		27,155,269.41		19,856,126.41		17,812,356.41

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	8,120,142.87		8,465,494.14		8,189,611.29
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)		8,120,142.87		8,465,494.14		8,189,611.29
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.						
Reductions are for an anticipated reduction in staff in response to declining enrollment.						

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%	
2. Federal Revenues	8100-8299	10,706,287.00	28.45%	13,752,399.00	0.00%	13,752,399.00
3. Other State Revenues	8300-8599	28,733,978.00	-16.24%	24,068,087.00	0.00%	24,068,087.00
4. Other Local Revenues	8600-8799	0.00	0.00%	130,000.00	0.00%	130,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	24,804,734.00	0.00%	24,804,734.00	0.00%	24,804,734.00
6. Total (Sum lines A1 thru A5c)		64,244,999.00	-2.32%	62,755,220.00	0.00%	62,755,220.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,927,802.00		21,022,441.00
b. Step & Column Adjustment				94,639.00		105,112.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,000,000.00		2,000,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,927,802.00	11.07%	21,022,441.00	10.01%	23,127,553.00
2. Classified Salaries						
a. Base Salaries				10,910,058.00		10,964,608.00
b. Step & Column Adjustment				54,550.00		54,823.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,910,058.00	0.50%	10,964,608.00	0.50%	11,019,431.00
3. Employee Benefits	3000-3999	20,481,004.00	20.48%	24,675,304.00	6.82%	26,358,895.00
4. Books and Supplies	4000-4999	13,879,278.00	-11.35%	12,303,961.00	-32.51%	8,303,961.00
5. Services and Other Operating Expenditures	5000-5999	11,369,560.00	38.24%	15,717,745.00	0.00%	15,717,745.00
6. Capital Outlay	6000-6999	7,071,000.00	74.66%	12,350,000.00	-48.58%	6,350,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	550,000.00	0.00%	550,000.00	0.00%	550,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,141,857.00	-12.42%	1,000,000.00	0.00%	1,000,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		84,330,559.00	16.90%	98,584,059.00	-6.24%	92,427,585.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(20,085,560.00)		(35,828,839.00)		(29,672,365.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		105,010,077.81		84,924,517.81		49,095,678.81
2. Ending Fund Balance (Sum lines C and D1)		84,924,517.81		49,095,678.81		19,423,313.81
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	84,924,517.81		49,095,678.81		19,423,313.81
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		84,924,517.81		49,095,678.81		19,423,313.81

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.						
Salaries were added for extra certificated employees to provide student supports with ESSER funds, such as counselors.						

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	197,456,279.00	-1.44%	194,604,670.00	1.14%	196,820,422.00
2. Federal Revenues	8100-8299	10,706,287.00	28.45%	13,752,399.00	0.00%	13,752,399.00
3. Other State Revenues	8300-8599	36,392,677.00	-17.38%	30,068,087.00	0.00%	30,068,087.00
4. Other Local Revenues	8600-8799	500,000.00	26.00%	630,000.00	0.00%	630,000.00
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)		245,055,243.00	-2.45%	239,055,156.00	0.93%	241,270,908.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				113,345,828.00		114,912,557.00
b. Step & Column Adjustment				566,729.00		574,563.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,000,000.00		1,000,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,345,828.00	1.38%	114,912,557.00	1.37%	116,487,120.00
2. Classified Salaries						
a. Base Salaries				40,485,853.00		40,438,282.00
b. Step & Column Adjustment				202,429.00		202,191.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(250,000.00)		(250,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,485,853.00	-0.12%	40,438,282.00	-0.12%	40,390,473.00
3. Employee Benefits	3000-3999	60,646,232.00	11.37%	67,539,377.00	2.69%	69,357,041.00
4. Books and Supplies	4000-4999	20,369,955.00	-14.12%	17,494,474.00	-25.38%	13,053,961.00
5. Services and Other Operating Expenditures	5000-5999	26,979,501.00	3.11%	27,817,745.00	-7.55%	25,717,745.00
6. Capital Outlay	6000-6999	7,096,500.00	74.38%	12,375,000.00	-48.48%	6,375,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	850,000.00	0.00%	850,000.00	0.00%	850,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,102,440.00)	6.75%	(2,244,297.00)	0.00%	(2,244,297.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,000,000.00	0.00%	3,000,000.00	0.00%	3,000,000.00
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)		270,671,429.00	4.25%	282,183,138.00	-3.26%	272,987,043.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(25,616,186.00)		(43,127,982.00)		(31,716,135.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		137,695,973.22		112,079,787.22		68,951,805.22
2. Ending Fund Balance (Sum lines C and D1)		112,079,787.22		68,951,805.22		37,235,670.22
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	84,924,517.81		49,095,678.81		19,423,313.81
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	6,275,000.00		1,275,000.00		1,275,000.00
d. Assigned	9780	12,760,126.54		10,115,632.27		8,347,745.12
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,120,142.87		8,465,494.14		8,189,611.29
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		112,079,787.22		68,951,805.22		37,235,670.22

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	8,120,142.87		8,465,494.14		8,189,611.29
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)		8,120,142.87		8,465,494.14		8,189,611.29
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?	Yes					
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				
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)		16,432.40		16,103.75		15,781.67
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		270,671,429.00		282,183,138.00		272,987,043.00
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)		270,671,429.00		282,183,138.00		272,987,043.00
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)		8,120,142.87		8,465,494.14		8,189,611.29
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)		8,120,142.87		8,465,494.14		8,189,611.29
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	3,217,741.00	3,054,561.00	-5.1%
3) Other State Revenue		8300-8599	14,874,808.00	18,007,661.00	21.1%
4) Other Local Revenue		8600-8799	1,770,865.00	49,110.00	-97.2%
5) TOTAL, REVENUES			19,863,414.00	21,111,332.00	6.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,476,675.00	7,296,644.00	12.7%
2) Classified Salaries		2000-2999	3,218,566.00	3,554,233.00	10.4%
3) Employee Benefits		3000-3999	3,764,576.00	4,634,651.00	23.1%
4) Books and Supplies		4000-4999	2,997,739.00	2,624,650.00	-12.4%
5) Services and Other Operating Expenditures		5000-5999	6,507,515.00	1,442,302.00	-77.8%
6) Capital Outlay		6000-6999	2,496,135.00	705,102.00	-71.8%
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	766,176.00	853,750.00	11.4%
9) TOTAL, EXPENDITURES			26,227,382.00	21,111,332.00	-19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,363,968.00)	0.00	-100.0%
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)			(6,363,968.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,358,477.81	32,994,509.81	-16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,358,477.81	32,994,509.81	-16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,358,477.81	32,994,509.81	-16.2%
2) Ending Balance, June 30 (E + F1e)			32,994,509.81	32,994,509.81	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	32,896,685.58	32,896,685.58	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	97,824.23	97,824.23	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
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	875,224.00	926,398.00	5.8%
All Other Federal Revenue	All Other	8290	2,342,517.00	2,128,163.00	-9.2%
TOTAL, FEDERAL REVENUE			3,217,741.00	3,054,561.00	-5.1%
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	14,521,593.00	17,547,349.00	20.8%
All Other State Revenue	All Other	8590	353,215.00	460,312.00	30.3%
TOTAL, OTHER STATE REVENUE			14,874,808.00	18,007,661.00	21.1%

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	320,000.00	0.00	-100.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	1,300,000.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	150,865.00	49,110.00	-67.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,770,865.00	49,110.00	-97.2%
TOTAL, REVENUES			19,863,414.00	21,111,332.00	6.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,868,030.00	5,074,267.00	4.2%
Certificated Pupil Support Salaries		1200	523,290.00	830,372.00	58.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,027,925.00	1,340,855.00	30.4%
Other Certificated Salaries		1900	57,430.00	51,150.00	-10.9%
TOTAL, CERTIFICATED SALARIES			6,476,675.00	7,296,644.00	12.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	190,072.00	166,803.00	-12.2%
Classified Support Salaries		2200	543,994.00	576,907.00	6.1%
Classified Supervisors' and Administrators' Salaries		2300	57,466.00	59,174.00	3.0%
Clerical, Technical and Office Salaries		2400	1,431,499.00	1,590,491.00	11.1%
Other Classified Salaries		2900	995,535.00	1,160,858.00	16.6%
TOTAL, CLASSIFIED SALARIES			3,218,566.00	3,554,233.00	10.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	1,332,807.00	1,565,099.00	17.4%
PERS		3201-3202	696,558.00	1,064,273.00	52.8%
OASDI/Medicare/Alternative		3301-3302	352,864.00	460,011.00	30.4%
Health and Welfare Benefits		3401-3402	1,184,234.00	1,289,250.00	8.9%
Unemployment Insurance		3501-3502	4,824.00	5,791.00	20.0%
Workers' Compensation		3601-3602	100,524.00	126,194.00	25.5%
OPEB, Allocated		3701-3702	92,765.00	124,033.00	33.7%
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			3,764,576.00	4,634,651.00	23.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	26,832.00	1,501.00	-94.4%
Books and Other Reference Materials		4200	78,701.00	69,301.00	-11.9%
Materials and Supplies		4300	2,382,922.00	2,251,249.00	-5.5%
Noncapitalized Equipment		4400	509,284.00	302,599.00	-40.6%
TOTAL, BOOKS AND SUPPLIES			2,997,739.00	2,624,650.00	-12.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	37,050.00	39,070.00	5.5%
Dues and Memberships		5300	14,500.00	14,500.00	0.0%
Insurance		5400-5450	30,500.00	27,000.00	-11.5%
Operations and Housekeeping Services		5500	468,800.00	454,000.00	-3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	181,244.00	236,957.00	30.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	58,300.00	58,299.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,567,029.00	490,613.00	-91.2%
Communications		5900	150,092.00	121,863.00	-18.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,507,515.00	1,442,302.00	-77.8%
CAPITAL OUTLAY					
Land		6100	1,000.00	10,000.00	900.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,411,335.00	645,102.00	-73.2%
Equipment		6400	83,800.00	50,000.00	-40.3%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,496,135.00	705,102.00	-71.8%
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	766,176.00	853,750.00	11.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	766,176.00	853,750.00	11.4%
TOTAL, EXPENDITURES	26,227,382.00	21,111,332.00	-19.5%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,217,741.00	3,054,561.00	-5.1%
3) Other State Revenue		8300-8599	14,874,808.00	18,007,661.00	21.1%
4) Other Local Revenue		8600-8799	1,770,865.00	49,110.00	-97.2%
5) TOTAL, REVENUES			19,863,414.00	21,111,332.00	6.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		16,249,157.00	10,106,866.00	-37.8%
2) Instruction - Related Services	2000-2999		4,604,386.00	6,843,756.00	48.6%
3) Pupil Services	3000-3999		726,473.00	1,139,911.00	56.9%
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		766,176.00	853,750.00	11.4%
8) Plant Services	8000-8999		3,881,190.00	2,167,049.00	-44.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,227,382.00	21,111,332.00	-19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,363,968.00)	0.00	-100.0%
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)			(6,363,968.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,358,477.81	32,994,509.81	-16.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,358,477.81	32,994,509.81	-16.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,358,477.81	32,994,509.81	-16.2%
2) Ending Balance, June 30 (E + F1e)			32,994,509.81	32,994,509.81	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	32,896,685.58	32,896,685.58	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	97,824.23	97,824.23	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
6015	Adults in Correctional Facilities	7,339,599.43	7,339,599.43
6371	CalWORKs for ROCP or Adult Education	369,493.00	369,493.00
9010	Other Restricted Local	25,187,593.15	25,187,593.15
Total, Restricted Balance		32,896,685.58	32,896,685.58

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	6,721,908.00	5,917,780.00	-12.0%
3) Other State Revenue		8300-8599	4,192,700.00	4,349,912.00	3.7%
4) Other Local Revenue		8600-8799	137,802.00	67,000.00	-51.4%
5) TOTAL, REVENUES			11,052,410.00	10,334,692.00	-6.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,054,299.00	3,091,864.00	1.2%
2) Classified Salaries		2000-2999	2,899,384.00	3,146,469.00	8.5%
3) Employee Benefits		3000-3999	2,985,448.00	2,846,059.00	-4.7%
4) Books and Supplies		4000-4999	1,202,909.00	205,543.00	-82.9%
5) Services and Other Operating Expenditures		5000-5999	524,360.00	328,916.00	-37.3%
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	511,784.00	715,841.00	39.9%
9) TOTAL, EXPENDITURES			11,178,184.00	10,334,692.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(125,774.00)	0.00	-100.0%
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)			(125,774.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,581,617.18	1,455,843.18	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,581,617.18	1,455,843.18	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,581,617.18	1,455,843.18	-8.0%
2) Ending Balance, June 30 (E + F1e)			1,455,843.18	1,455,843.18	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	1,141,960.72	1,141,960.72	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	313,882.46	313,882.46	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	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	6,721,908.00	5,917,780.00	-12.0%
TOTAL, FEDERAL REVENUE			6,721,908.00	5,917,780.00	-12.0%
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	3,978,882.00	4,107,087.00	3.2%
All Other State Revenue	All Other	8590	213,818.00	242,825.00	13.6%
TOTAL, OTHER STATE REVENUE			4,192,700.00	4,349,912.00	3.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	137,802.00	67,000.00	-51.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			137,802.00	67,000.00	-51.4%
TOTAL, REVENUES			11,052,410.00	10,334,692.00	-6.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,264,600.00	2,457,144.00	8.5%
Certificated Pupil Support Salaries		1200	84,747.00	84,747.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	685,694.00	532,179.00	-22.4%
Other Certificated Salaries		1900	19,258.00	17,794.00	-7.6%
TOTAL, CERTIFICATED SALARIES			3,054,299.00	3,091,864.00	1.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,286,873.00	1,539,192.00	19.6%
Classified Support Salaries		2200	277,464.00	292,818.00	5.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	499,713.00	453,716.00	-9.2%
Other Classified Salaries		2900	835,334.00	860,743.00	3.0%
TOTAL, CLASSIFIED SALARIES			2,899,384.00	3,146,469.00	8.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	701,601.00	715,768.00	2.0%
PERS		3201-3202	750,647.00	764,669.00	1.9%
OASDI/Medicare/Alternative		3301-3302	304,121.00	303,476.00	-0.2%
Health and Welfare Benefits		3401-3402	880,741.00	864,167.00	-1.9%
Unemployment Insurance		3501-3502	3,200.00	3,183.00	-0.5%
Workers' Compensation		3601-3602	152,618.00	90,896.00	-40.4%
OPEB, Allocated		3701-3702	192,520.00	103,900.00	-46.0%
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			2,985,448.00	2,846,059.00	-4.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	500.00	New
Books and Other Reference Materials		4200	6,500.00	0.00	-100.0%
Materials and Supplies		4300	700,454.00	156,733.00	-77.6%
Noncapitalized Equipment		4400	485,955.00	3,200.00	-99.3%
Food		4700	10,000.00	45,110.00	351.1%
TOTAL, BOOKS AND SUPPLIES			1,202,909.00	205,543.00	-82.9%

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	64,296.00	11,396.00	-82.3%
Dues and Memberships		5300	4,235.00	3,400.00	-19.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	217,490.00	151,600.00	-30.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	24,787.00	45,100.00	82.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	42,924.00	18,000.00	-58.1%
Professional/Consulting Services and Operating Expenditures		5800	162,268.00	91,950.00	-43.3%
Communications		5900	8,360.00	7,470.00	-10.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			524,360.00	328,916.00	-37.3%
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)					
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	511,784.00	715,841.00	39.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			511,784.00	715,841.00	39.9%
TOTAL, EXPENDITURES			11,178,184.00	10,334,692.00	-7.5%

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	6,721,908.00	5,917,780.00	-12.0%
3) Other State Revenue		8300-8599	4,192,700.00	4,349,912.00	3.7%
4) Other Local Revenue		8600-8799	137,802.00	67,000.00	-51.4%
5) TOTAL, REVENUES			11,052,410.00	10,334,692.00	-6.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,172,409.00	6,687,317.00	-6.8%
2) Instruction - Related Services	2000-2999		2,229,596.00	1,798,708.00	-19.3%
3) Pupil Services	3000-3999		520,249.00	473,489.00	-9.0%
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		511,784.00	715,841.00	39.9%
8) Plant Services	8000-8999		744,146.00	659,337.00	-11.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,178,184.00	10,334,692.00	-7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(125,774.00)	0.00	-100.0%
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)			(125,774.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,581,617.18	1,455,843.18	-8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,581,617.18	1,455,843.18	-8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,581,617.18	1,455,843.18	-8.0%
2) Ending Balance, June 30 (E + F1e)			1,455,843.18	1,455,843.18	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	1,141,960.72	1,141,960.72	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	313,882.46	313,882.46	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
6130	Child Development: Center-Based Reserve Account	183,400.69	183,400.69
9010	Other Restricted Local	958,560.03	958,560.03
Total, Restricted Balance		1,141,960.72	1,141,960.72

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	9,556,935.00	11,146,589.00	16.6%
3) Other State Revenue		8300-8599	559,887.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,215,098.00	0.00	-100.0%
5) TOTAL, REVENUES			11,331,920.00	11,146,589.00	-1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,543,434.00	4,586,980.00	1.0%
3) Employee Benefits		3000-3999	1,825,374.00	1,846,252.00	1.1%
4) Books and Supplies		4000-4999	4,072,693.00	3,810,758.00	-6.4%
5) Services and Other Operating Expenditures		5000-5999	360,652.00	368,750.00	2.2%
6) Capital Outlay		6000-6999	0.00	1,000.00	New
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	529,767.00	532,849.00	0.6%
9) TOTAL, EXPENDITURES			11,331,920.00	11,146,589.00	-1.6%
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	100,000.00	0.00	-100.0%
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			100,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,669,956.21	1,769,956.21	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,669,956.21	1,769,956.21	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,669,956.21	1,769,956.21	6.0%
2) Ending Balance, June 30 (E + F1e)			1,769,956.21	1,769,956.21	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	1,768,494.25	1,768,494.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,461.96	1,461.96	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,556,935.00	11,146,589.00	16.6%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,556,935.00	11,146,589.00	16.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	559,887.00	0.00	-100.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			559,887.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,203,557.00	0.00	-100.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	11,541.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,215,098.00	0.00	-100.0%
TOTAL, REVENUES			11,331,920.00	11,146,589.00	-1.6%

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	3,654,675.00	3,756,085.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	431,768.00	342,553.00	-20.7%
Clerical, Technical and Office Salaries		2400	335,368.00	360,978.00	7.6%
Other Classified Salaries		2900	121,623.00	127,364.00	4.7%
TOTAL, CLASSIFIED SALARIES			4,543,434.00	4,586,980.00	1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	825,397.00	792,479.00	-4.0%
OASDI/Medicare/Alternative		3301-3302	346,221.00	342,704.00	-1.0%
Health and Welfare Benefits		3401-3402	406,589.00	620,579.00	52.6%
Unemployment Insurance		3501-3502	2,280.00	2,287.00	0.3%
Workers' Compensation		3601-3602	128,861.00	49,463.00	-61.6%
OPEB, Allocated		3701-3702	116,026.00	38,740.00	-66.6%
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			1,825,374.00	1,846,252.00	1.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	21,294.00	44,825.00	110.5%
Noncapitalized Equipment		4400	13,100.00	35,000.00	167.2%
Food		4700	4,038,299.00	3,730,933.00	-7.6%
TOTAL, BOOKS AND SUPPLIES			4,072,693.00	3,810,758.00	-6.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,250.00	12,250.00	880.0%
Dues and Memberships		5300	2,900.00	3,500.00	20.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	155,200.00	118,200.00	-23.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,881.00	81,000.00	-5.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,400.00	16,000.00	53.8%
Professional/Consulting Services and Operating Expenditures		5800	100,921.00	133,200.00	32.0%
Communications		5900	4,100.00	4,600.00	12.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			360,652.00	368,750.00	2.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	1,000.00	New
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	1,000.00	New
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	529,767.00	532,849.00	0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			529,767.00	532,849.00	0.6%
TOTAL, EXPENDITURES			11,331,920.00	11,146,589.00	-1.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	100,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	0.00	-100.0%
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)			100,000.00	0.00	-100.0%

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	9,556,935.00	11,146,589.00	16.6%
3) Other State Revenue		8300-8599	559,887.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,215,098.00	0.00	-100.0%
5) TOTAL, REVENUES			11,331,920.00	11,146,589.00	-1.6%
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		10,646,953.00	10,494,540.00	-1.4%
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		529,767.00	532,849.00	0.6%
8) Plant Services	8000-8999		155,200.00	119,200.00	-23.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,331,920.00	11,146,589.00	-1.6%
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	100,000.00	0.00	-100.0%
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			100,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,669,956.21	1,769,956.21	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,669,956.21	1,769,956.21	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,669,956.21	1,769,956.21	6.0%
2) Ending Balance, June 30 (E + F1e)			1,769,956.21	1,769,956.21	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	1,768,494.25	1,768,494.25	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	1,461.96	1,461.96	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	969,888.87	969,888.87
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	554,408.80	554,408.80
9010	Other Restricted Local	244,196.58	244,196.58
Total, Restricted Balance		1,768,494.25	1,768,494.25

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	1,000,000.00	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,000,000.00	New
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	31,051.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	559,356.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,421,113.00	3,092,180.00	27.7%
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			3,011,520.00	3,092,180.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,011,520.00)	(2,092,180.00)	-30.5%
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)			(3,011,520.00)	(2,092,180.00)	-30.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,034,461.91	4,022,941.91	-42.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,034,461.91	4,022,941.91	-42.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,034,461.91	4,022,941.91	-42.8%
2) Ending Balance, June 30 (E + F1e)			4,022,941.91	1,930,761.91	-52.0%
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	4,022,941.91	1,930,761.91	-52.0%
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
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	1,000,000.00	New
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	1,000,000.00	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	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	1,000,000.00	New

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	31,051.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			31,051.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	336,887.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	222,469.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			559,356.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,354,113.00	3,092,180.00	31.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	67,000.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,421,113.00	3,092,180.00	27.7%
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			3,011,520.00	3,092,180.00	2.7%

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					
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	1,000,000.00	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	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,000,000.00	New
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		3,011,520.00	3,092,180.00	2.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,011,520.00	3,092,180.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,011,520.00)	(2,092,180.00)	-30.5%
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)			(3,011,520.00)	(2,092,180.00)	-30.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,034,461.91	4,022,941.91	-42.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,034,461.91	4,022,941.91	-42.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,034,461.91	4,022,941.91	-42.8%
2) Ending Balance, June 30 (E + F1e)			4,022,941.91	1,930,761.91	-52.0%
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	4,022,941.91	1,930,761.91	-52.0%
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	6,688.00	9,119.00	36.3%
4) Other Local Revenue		8600-8799	750,000.00	0.00	-100.0%
5) TOTAL, REVENUES			756,688.00	9,119.00	-98.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	95,232.00	94,208.00	-1.1%
3) Employee Benefits		3000-3999	31,464.00	28,544.00	-9.3%
4) Books and Supplies		4000-4999	5,626,689.00	6,095,717.00	8.3%
5) Services and Other Operating Expenditures		5000-5999	2,638,600.00	5,488,738.00	108.0%
6) Capital Outlay		6000-6999	18,432,880.00	13,465,945.00	-26.9%
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			26,824,865.00	25,173,152.00	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,068,177.00)	(25,164,033.00)	-3.5%
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)			(26,068,177.00)	(25,164,033.00)	-3.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,452,784.23	32,384,607.23	-44.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,452,784.23	32,384,607.23	-44.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,452,784.23	32,384,607.23	-44.6%
2) Ending Balance, June 30 (E + F1e)			32,384,607.23	7,220,574.23	-77.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	32,384,607.23	7,220,574.23	-77.7%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
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	6,688.00	9,119.00	36.3%
TOTAL, OTHER STATE REVENUE			6,688.00	9,119.00	36.3%
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	750,000.00	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			750,000.00	0.00	-100.0%
TOTAL, REVENUES			756,688.00	9,119.00	-98.8%

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	95,232.00	94,208.00	-1.1%
TOTAL, CLASSIFIED SALARIES			95,232.00	94,208.00	-1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	26,404.00	24,122.00	-8.6%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,384.00	1,369.00	-1.1%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	53.00	1,161.00	2090.6%
Workers' Compensation		3601-3602	2,717.00	946.00	-65.2%
OPEB, Allocated		3701-3702	906.00	946.00	4.4%
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			31,464.00	28,544.00	-9.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,892,988.00	715,930.00	-81.6%
Noncapitalized Equipment		4400	1,733,701.00	5,379,787.00	210.3%
TOTAL, BOOKS AND SUPPLIES			5,626,689.00	6,095,717.00	8.3%
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	785.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	130,419.00	31,500.00	-75.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	2,507,396.00	5,457,238.00	117.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,638,600.00	5,488,738.00	108.0%
CAPITAL OUTLAY					
Land		6100	2,676,522.00	529,092.00	-80.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	15,756,358.00	12,936,853.00	-17.9%
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			18,432,880.00	13,465,945.00	-26.9%
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			26,824,865.00	25,173,152.00	-6.2%

Description Resource Codes Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS			
INTERFUND TRANSFERS IN			
Other Authorized Interfund Transfers In 8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			
To: State School Building Fund/ County School Facilities Fund 7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out 7619	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	6,688.00	9,119.00	36.3%
4) Other Local Revenue		8600-8799	750,000.00	0.00	-100.0%
5) TOTAL, REVENUES			756,688.00	9,119.00	-98.8%
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		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		26,824,865.00	25,173,152.00	-6.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			26,824,865.00	25,173,152.00	-6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(26,068,177.00)	(25,164,033.00)	-3.5%
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)			(26,068,177.00)	(25,164,033.00)	-3.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	58,452,784.23	32,384,607.23	-44.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			58,452,784.23	32,384,607.23	-44.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,452,784.23	32,384,607.23	-44.6%
2) Ending Balance, June 30 (E + F1e)			32,384,607.23	7,220,574.23	-77.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	32,384,607.23	7,220,574.23	-77.7%
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	13,000.00	0.00	-100.0%
5) TOTAL, REVENUES			13,000.00	0.00	-100.0%
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	169,578.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	257,023.00	0.00	-100.0%
6) Capital Outlay		6000-6999	6,775,711.00	11,455,774.00	69.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,202,312.00	11,455,774.00	59.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,189,312.00)	(11,455,774.00)	59.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,189,312.00)	(11,455,774.00)	59.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,129,405.27	15,940,093.27	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,129,405.27	15,940,093.27	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,129,405.27	15,940,093.27	-31.1%
2) Ending Balance, June 30 (E + F1e)			15,940,093.27	4,484,319.27	-71.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,607,874.70	2,607,874.70	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	13,332,218.57	1,876,444.57	-85.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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	13,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,000.00	0.00	-100.0%
TOTAL, REVENUES			13,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	169,578.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			169,578.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	133,715.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	123,308.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			257,023.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	1,253,626.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,392,984.00	11,455,774.00	112.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	129,101.00	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			6,775,711.00	11,455,774.00	69.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,202,312.00	11,455,774.00	59.1%

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,000.00	0.00	-100.0%
5) TOTAL, REVENUES			13,000.00	0.00	-100.0%
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		7,202,312.00	11,455,774.00	59.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,202,312.00	11,455,774.00	59.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,189,312.00)	(11,455,774.00)	59.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,189,312.00)	(11,455,774.00)	59.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,129,405.27	15,940,093.27	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,129,405.27	15,940,093.27	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,129,405.27	15,940,093.27	-31.1%
2) Ending Balance, June 30 (E + F1e)			15,940,093.27	4,484,319.27	-71.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,607,874.70	2,607,874.70	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	13,332,218.57	1,876,444.57	-85.9%
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	2,607,874.70	2,607,874.70
Total, Restricted Balance		2,607,874.70	2,607,874.70

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	12,292,906.00	12,292,906.00	0.0%
5) TOTAL, REVENUES			12,292,906.00	12,292,906.00	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	14,040,170.00	14,040,170.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,040,170.00	14,040,170.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,747,264.00)	(1,747,264.00)	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)			(1,747,264.00)	(1,747,264.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,697,847.00	9,950,583.00	-14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,697,847.00	9,950,583.00	-14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,697,847.00	9,950,583.00	-14.9%
2) Ending Balance, June 30 (E + F1e)			9,950,583.00	8,203,319.00	-17.6%
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	9,950,583.00	8,203,319.00	-17.6%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	11,831,657.00	11,831,657.00	0.0%
Unsecured Roll		8612	190,333.00	190,333.00	0.0%
Prior Years' Taxes		8613	112,934.00	112,934.00	0.0%
Supplemental Taxes		8614	109,164.00	109,164.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	48,818.00	48,818.00	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			12,292,906.00	12,292,906.00	0.0%
TOTAL, REVENUES			12,292,906.00	12,292,906.00	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	8,075,000.00	8,075,000.00	0.0%
Bond Interest and Other Service Charges		7434	5,965,170.00	5,965,170.00	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)			14,040,170.00	14,040,170.00	0.0%
TOTAL, EXPENDITURES			14,040,170.00	14,040,170.00	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	12,292,906.00	12,292,906.00	0.0%
5) TOTAL, REVENUES			12,292,906.00	12,292,906.00	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	14,040,170.00	14,040,170.00	0.0%
10) TOTAL, EXPENDITURES			14,040,170.00	14,040,170.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,747,264.00)	(1,747,264.00)	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)			(1,747,264.00)	(1,747,264.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,697,847.00	9,950,583.00	-14.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,697,847.00	9,950,583.00	-14.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,697,847.00	9,950,583.00	-14.9%
2) Ending Balance, June 30 (E + F1e)			9,950,583.00	8,203,319.00	-17.6%
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	9,950,583.00	8,203,319.00	-17.6%
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	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	14,012.79	14,012.79	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,012.79	14,012.79	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,012.79	14,012.79	0.0%
2) Ending Balance, June 30 (E + F1e)			14,012.79	14,012.79	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	14,012.79	14,012.79	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	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%
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					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	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					
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					
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%
(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	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	14,012.79	14,012.79	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,012.79	14,012.79	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,012.79	14,012.79	0.0%
2) Ending Balance, June 30 (E + F1e)			14,012.79	14,012.79	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	14,012.79	14,012.79	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	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	5,538,029.00	5,561,028.00	0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,538,029.00	5,561,028.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,538,029.00)	(5,561,028.00)	0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,000,000.00	-14.3%
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			3,500,000.00	3,000,000.00	-14.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,038,029.00)	(2,561,028.00)	25.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,983,944.93	33,945,915.93	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,983,944.93	33,945,915.93	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,983,944.93	33,945,915.93	-5.7%
2) Ending Balance, June 30 (E + F1e)			33,945,915.93	31,384,887.93	-7.5%
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	33,945,915.93	31,384,887.93	-7.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,469,890.00	1,076,962.00	-26.7%
Other Debt Service - Principal		7439	4,068,139.00	4,484,066.00	10.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,538,029.00	5,561,028.00	0.4%
TOTAL, EXPENDITURES			5,538,029.00	5,561,028.00	0.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,000,000.00	-14.3%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,000,000.00	-14.3%
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)			3,500,000.00	3,000,000.00	-14.3%

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	5,538,029.00	5,561,028.00	0.4%
10) TOTAL, EXPENDITURES			5,538,029.00	5,561,028.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,538,029.00)	(5,561,028.00)	0.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,000,000.00	-14.3%
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			3,500,000.00	3,000,000.00	-14.3%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,038,029.00)	(2,561,028.00)	25.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	35,983,944.93	33,945,915.93	-5.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,983,944.93	33,945,915.93	-5.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,983,944.93	33,945,915.93	-5.7%
2) Ending Balance, June 30 (E + F1e)			33,945,915.93	31,384,887.93	-7.5%
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	33,945,915.93	31,384,887.93	-7.5%
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	37,636,709.00	31,498,822.00	-16.3%
5) TOTAL, REVENUES			37,636,709.00	31,498,822.00	-16.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	277,847.00	305,130.00	9.8%
3) Employee Benefits		3000-3999	136,853.00	138,692.00	1.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	29,700,000.00	31,055,000.00	4.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			30,114,700.00	31,498,822.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,522,009.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			7,522,009.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	49,065,202.58	56,587,211.58	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,065,202.58	56,587,211.58	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			49,065,202.58	56,587,211.58	15.3%
2) Ending Net Position, June 30 (E + F1e)			56,587,211.58	56,587,211.58	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	56,587,211.58	56,587,211.58	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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	28,988,886.00	22,741,925.00	-21.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,647,823.00	8,756,897.00	1.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			37,636,709.00	31,498,822.00	-16.3%
TOTAL, REVENUES			37,636,709.00	31,498,822.00	-16.3%

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	165,928.00	182,765.00	10.1%
Clerical, Technical and Office Salaries		2400	111,919.00	122,365.00	9.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			277,847.00	305,130.00	9.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	57,513.00	70,180.00	22.0%
OASDI/Medicare/Alternative		3301-3302	21,255.00	23,343.00	9.8%
Health and Welfare Benefits		3401-3402	38,914.00	38,914.00	0.0%
Unemployment Insurance		3501-3502	139.00	153.00	10.1%
Workers' Compensation		3601-3602	7,918.00	3,051.00	-61.5%
OPEB, Allocated		3701-3702	11,114.00	3,051.00	-72.5%
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			136,853.00	138,692.00	1.3%
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	29,700,000.00	31,055,000.00	4.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			29,700,000.00	31,055,000.00	4.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			30,114,700.00	31,498,822.00	4.6%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,636,709.00	31,498,822.00	-16.3%
5) TOTAL, REVENUES			37,636,709.00	31,498,822.00	-16.3%
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		30,114,700.00	31,498,822.00	4.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			30,114,700.00	31,498,822.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,522,009.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			7,522,009.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	49,065,202.58	56,587,211.58	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,065,202.58	56,587,211.58	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			49,065,202.58	56,587,211.58	15.3%
2) Ending Net Position, June 30 (E + F1e)			56,587,211.58	56,587,211.58	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	56,587,211.58	56,587,211.58	0.0%

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF										
A. BEGINNING CASH										
B. RECEIPTS			56,185,000.00	73,989,085.74	81,488,240.26	91,178,714.96	90,729,629.81	91,237,682.37	96,445,631.35	99,016,671.20
LCFF/Revenue Limit Sources	8010-8019 Principal Apportionment		7,229,265.97	7,229,265.97	20,872,182.82	13,012,679.81	13,012,679.81	20,872,182.82	13,012,679.81	12,346,014.32
	8020-8079 Property Taxes		272,245.69	375,063.49	42,326.39		356,163.63	8,887,437.31	2,289,888.07	1,248,606.73
	8080-8099 Miscellaneous Funds									
	8100-8299 Federal Revenue		690,193.76		(690,193.76)	26,485.72	185,743.63	(1,866,607.87)	6,362,730.29	(133,203.52)
	8300-8599 Other State Revenue		960,109.25	1,278,725.39	2,664,220.90	1,141,935.04	3,804,296.11	2,309,502.87	4,819,209.00	(3,027.26)
	8600-8799 Other Local Revenue		1,096.11	90,900.60	3,366.12	45,982.39	56,416.25	23,170.73	95,115.93	40,384.91
	8910-8929 Interfund Transfers In									
	8930-8979 All Other Financing Sources									
	TOTAL RECEIPTS		9,152,910.78	8,973,955.45	22,891,902.47	14,227,082.96	17,415,299.43	30,225,685.86	26,579,623.10	13,498,775.18
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,034,478.75	1,176,522.41	10,138,074.37	10,360,165.53	10,379,386.19	12,967,996.38	11,510,203.10	10,833,757.70
	2000-2999 Classified Salaries		1,985,366.89	2,242,853.89	3,077,582.29	3,437,333.80	3,529,236.24	3,494,848.57	3,393,074.28	3,424,146.36
	3000-3999 Employee Benefits		772,926.09	1,353,747.48	4,671,928.89	4,810,806.20	4,820,701.66	5,416,788.78	4,985,053.66	4,948,970.40
	4000-4999 Books and Supplies		206,617.32	1,894,109.30	1,668,206.26	3,106,828.62	1,837,167.53	1,030,996.59	1,842,638.09	980,931.55
	5000-5999 Services		245,967.99	4,599,313.85	3,304,062.54	2,356,141.20	2,295,703.59	1,694,994.83	1,924,155.32	1,944,105.14
	6000-6599 Capital Outlay				92,473.42	234,514.76	270,091.66	412,111.73	353,458.80	455,204.38
	7000-7499 Other Outgo									
	7600-7629 Interfund Transfers Out									
	All Other Financing Uses									
	TOTAL DISBURSEMENTS		4,245,357.04	11,266,546.93	22,952,327.77	24,305,790.11	23,132,286.87	25,017,736.88	24,008,583.25	22,587,115.53
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows	9111-9199 Cash Not in Treasury									
	9200-9299 Accounts Receivable		18,896,532.00	12,291,746.00	10,750,900.00	10,129,622.00	6,225,040.00			
	9310 Due From Other Funds									
	9320 Stores									
	9330 Prepaid Expenditures									
	9340 Other Current Assets									
	9400 Deferred Outflows of Resources									
	SUBTOTAL	0.00	18,896,532.00	12,291,746.00	10,750,900.00	10,129,622.00	6,225,040.00	0.00	0.00	0.00
	Liabilities and Deferred Inflows									
	9500-9599 Accounts Payable		6,000,000.00	2,500,000.00	1,000,000.00	500,000.00				
Nonoperating	9610 Due To Other Funds									
	9640 Current Loans									
	9650 Unearned Revenues									
	9690 Deferred Inflows of Resources									
	SUBTOTAL	0.00	6,000,000.00	2,500,000.00	1,000,000.00	500,000.00	0.00	0.00	0.00	0.00
	Suspense Clearing		0.00							
	TOTAL BALANCE SHEET ITEMS	0.00	12,896,532.00	9,791,746.00	9,750,900.00	9,629,622.00	6,225,040.00	0.00	0.00	0.00
	E. NET INCREASE/DECREASE (B - C + D)		17,804,085.74	7,499,154.52	9,690,474.70	(449,085.15)	508,052.56	5,207,948.98	2,571,039.85	(9,088,340.35)
	F. ENDING CASH (A + E)		73,989,085.74	81,488,240.26	91,178,714.96	90,729,629.81	91,237,682.37	96,445,631.35	99,016,671.20	89,928,330.85
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		89,928,330.85	89,574,498.93	89,059,299.83	83,364,374.06				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	20,259,714.92	12,346,014.32	12,346,014.32	12,694,089.89	8,389,290.11		160,927,985.00	160,927,985.00
Property Taxes	8020-8079	236,158.56	6,668,482.28	4,457,831.96	(1,000,000.00)			37,528,294.00	37,528,294.00
Miscellaneous Funds	8080-8099							(1,000,000.00)	(1,000,000.00)
Federal Revenue	8100-8299	2,233,617.78	249,932.21	111,446.18	3,536,142.58			10,706,287.00	10,706,287.00
Other State Revenue	8300-8599	1,036,930.72	10,380,712.33	(380,152.18)	8,380,214.83			36,392,677.00	36,392,677.00
Other Local Revenue	8600-8799	5,988.50	3,374.19	42,769.56	91,454.71			500,000.00	500,000.00
Interfund Transfers In	8810-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		23,772,390.48	29,648,515.33	16,577,909.84	23,701,902.01	8,389,290.11	0.00	245,055,243.00	245,055,243.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	11,701,680.67	11,068,660.64	10,813,881.12	11,361,021.14			113,345,828.00	113,345,828.00
Classified Salaries	2000-2999	3,829,459.68	3,559,079.55	3,595,419.57	4,917,451.88			40,485,853.00	40,485,853.00
Employee Benefits	3000-3999	5,198,782.61	13,348,360.61	4,966,553.14	5,351,612.48			60,646,232.00	60,646,232.00
Books and Supplies	4000-4999	1,701,854.59	470,969.15	1,092,001.10	4,537,634.90			20,369,955.00	20,369,955.00
Services	5000-5999	1,735,799.32	1,619,384.78	1,004,736.21	4,255,136.23			26,979,501.00	26,979,501.00
Capital Outlay	6000-6599	(41,354.47)	97,259.70	800,244.47	4,422,495.55			7,096,500.00	7,096,500.00
Other Outgo	7000-7499				(1,252,440.00)			(1,252,440.00)	(1,252,440.00)
Interfund Transfers Out	7600-7629				3,000,000.00			3,000,000.00	3,000,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		24,126,222.40	30,163,714.43	22,272,835.61	36,592,912.18	0.00	0.00	270,671,429.00	270,671,429.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299				(10,000,000.00)			48,293,840.00	48,293,840.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9430				0.00			0.00	0.00
SUBTOTAL		0.00	0.00	0.00	(10,000,000.00)	0.00	0.00	48,293,840.00	48,293,840.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599				(10,000,000.00)			0.00	0.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690							0.00	0.00
SUBTOTAL		0.00	0.00	0.00	(10,000,000.00)	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	48,293,840.00	48,293,840.00
E. NET INCREASE/DECREASE (B - C + D)		(353,831.92)	(515,199.10)	(5,694,925.77)	(12,891,010.17)	8,389,290.11	0.00	22,677,654.00	(25,616,186.00)
F. ENDING CASH (A + E)		89,574,498.93	89,059,299.83	83,364,374.06	70,473,363.89				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								78,862,654.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF										
A. BEGINNING CASH										
B. RECEIPTS			70,473,363.89	83,581,011.07	80,903,754.87	79,222,102.52	68,227,327.76	60,966,372.81	63,651,959.00	66,141,791.55
LCFF/Revenue Limit Sources	8010-8019 Principal Apportionment		7,094,785.97	7,094,785.97	20,483,915.02	12,770,615.79	12,770,615.79	20,483,915.02	12,770,615.79	12,116,351.72
	8020-8079 Property Taxes		266,021.41	366,488.50	41,358.69		348,020.75	8,684,246.05	2,237,534.93	1,220,060.14
	8080-8099 Miscellaneous Funds									
	8100-8299 Federal Revenue		886,565.06		(886,565.06)	34,021.33	238,590.70	(2,397,688.04)	8,173,030.08	(171,102.08)
	8300-8599 Other State Revenue		793,254.33	1,056,498.99	2,201,212.78	943,481.07	3,143,157.24	1,908,140.29	3,981,691.03	(2,501.16)
	8600-8799 Other Local Revenue		1,381.10	114,534.76	4,241.30	57,937.81	71,084.47	29,195.12	119,846.07	50,884.99
	8910-8929 Interfund Transfers In									
	8930-8979 All Other Financing Sources									
	TOTAL RECEIPTS		9,042,007.87	8,632,308.22	21,844,162.73	13,806,056.00	16,571,488.95	28,707,808.44	27,282,717.90	13,213,693.61
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,048,777.89	1,192,784.95	10,248,208.47	10,503,369.49	10,522,855.83	13,147,247.23	11,669,303.52	10,983,507.91
	2000-2999 Classified Salaries		1,983,034.08	2,240,218.53	3,073,966.12	3,433,294.92	3,525,089.38	3,490,742.11	3,389,087.41	3,420,122.98
	3000-3999 Employee Benefits		860,778.07	1,507,616.53	5,202,947.59	5,357,609.91	5,368,630.10	6,032,469.41	5,551,662.61	5,511,478.07
	4000-4999 Books and Supplies		177,450.63	1,626,731.43	1,432,717.50	2,668,259.82	1,577,827.72	885,458.16	1,582,526.03	842,460.46
	5000-5999 Services		253,610.13	4,742,212.98	3,406,718.65	2,429,345.71	2,367,030.33	1,747,657.75	1,983,938.18	2,004,507.83
	6000-6599 Capital Outlay				161,256.75	408,950.91	470,990.54	718,647.59	616,367.60	793,793.30
	7000-7499 Other Outgo									
	7600-7629 Interfund Transfers Out									
	All Other Financing Uses									
	TOTAL DISBURSEMENTS		4,323,650.80	11,309,564.42	23,525,815.08	24,800,830.76	23,832,423.90	26,022,222.25	24,792,885.35	23,558,870.55
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows	9111-9199 Cash Not in Treasury									
	9200-9299 Accounts Receivable		14,389,290.11	2,500,000.00	1,000,000.00	500,000.00				
	9310 Due From Other Funds									
	9320 Stores									
	9330 Prepaid Expenditures									
	9340 Other Current Assets									
	9400 Deferred Outflows of Resources									
	SUBTOTAL	0.00	14,389,290.11	2,500,000.00	1,000,000.00	500,000.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows	9500-9599 Accounts Payable									
	9610 Due To Other Funds		6,000,000.00	2,500,000.00	1,000,000.00	500,000.00				
	9640 Current Loans									
	9650 Unearned Revenues									
	9690 Deferred Inflows of Resources									
	SUBTOTAL	0.00	6,000,000.00	2,500,000.00	1,000,000.00	500,000.00	0.00	0.00	0.00	0.00
	Nonoperating									
	Suspense Clearing									
	TOTAL BALANCE SHEET ITEMS	0.00	8,389,290.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)			13,107,647.18	(2,677,256.20)	(1,681,652.35)	(10,994,774.76)	(7,260,954.95)	2,685,586.19	2,489,832.55	(10,342,176.94)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS			83,581,011.07	80,903,754.87	79,222,102.52	68,227,327.76	60,966,372.81	63,651,959.00	66,141,791.55	55,799,614.61

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		55,799,614.61	54,989,274.53	50,637,718.00	43,538,045.77				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	19,882,840.35	12,116,351.72	12,116,351.72	8,233,231.14			157,934,376.00	157,934,376.00
Property Taxes	8020-8079	230,759.33	6,516,022.44	4,355,913.66	12,403,868.10			36,670,294.00	36,670,294.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	2,869,118.20	321,041.97	143,154.42	4,542,232.42			13,752,399.00	13,752,399.00
Other State Revenue	8300-8599	886,725.19	8,576,674.96	(314,086.51)	6,923,838.79			30,068,087.00	30,068,087.00
Other Local Revenue	8600-8799	7,520.34	4,251.48	53,889.64	115,232.92			630,000.00	630,000.00
Interfund Transfers In	8810-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		23,846,963.41	27,534,342.57	16,355,222.93	32,218,403.37	0.00	0.00	239,055,156.00	239,055,156.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	11,863,427.80	11,221,657.81	10,963,356.59	11,548,069.51			114,912,557.00	114,912,557.00
Classified Salaries	2000-2999	3,824,960.05	3,554,897.62	3,591,194.94	4,911,673.86			40,438,282.00	40,438,282.00
Employee Benefits	3000-3999	5,789,684.32	14,865,556.02	5,531,059.29	5,959,885.08			67,539,377.00	67,539,377.00
Books and Supplies	4000-4999	1,461,615.94	404,485.80	937,851.11	3,897,089.40			17,494,474.00	17,494,474.00
Services	5000-5999	1,789,730.02	1,669,698.52	1,035,953.02	4,387,341.88			27,817,745.00	27,817,745.00
Capital Outlay	6000-6599	(72,114.64)	169,603.33	1,395,480.21	7,712,024.41			12,375,000.00	12,375,000.00
Other Outgo	7000-7499				(1,394,297.00)			(1,394,297.00)	(1,394,297.00)
Interfund Transfers Out	7600-7629				3,000,000.00			3,000,000.00	3,000,000.00
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		24,657,303.49	31,885,899.10	23,454,895.16	40,021,777.14	0.00	0.00	282,183,138.00	282,183,138.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299				(10,000,000.00)			8,389,290.11	
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	9430							0.00	
SUBTOTAL		0.00	0.00	0.00	(10,000,000.00)	0.00	0.00	8,389,290.11	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599				(10,000,000.00)			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	(10,000,000.00)	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	8,389,290.11	
E. NET INCREASE/DECREASE (B - C + D)		(810,340.08)	(4,351,556.53)	(7,099,672.23)	(7,803,373.77)	0.00	0.00	(34,738,691.89)	(43,127,982.00)
F. ENDING CASH (A + E)		54,989,274.53	50,637,718.00	43,538,045.77	35,734,672.00				
G. ENDING CASH, PLUS CASH									
ACCRUALS AND ADJUSTMENTS								35,734,672.00	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	17,662	17,693		
Charter School				
Total ADA	17,662	17,693	N/A	Met
Second Prior Year (2019-20)				
District Regular	17,375	17,377		
Charter School				
Total ADA	17,375	17,377	N/A	Met
First Prior Year (2020-21)				
District Regular	17,029	17,110		
Charter School		0		
Total ADA	17,029	17,110	N/A	Met
Budget Year (2021-22)				
District Regular	17,110			
Charter School	0			
Total ADA	17,110			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	18,070	18,097		
Charter School				
Total Enrollment	18,070	18,097	N/A	Met
Second Prior Year (2019-20)				
District Regular	17,709	17,826		
Charter School				
Total Enrollment	17,709	17,826	N/A	Met
First Prior Year (2020-21)				
District Regular	17,469	17,332		
Charter School				
Total Enrollment	17,469	17,332	0.8%	Met
Budget Year (2021-22)				
District Regular	17,120			
Charter School				
Total Enrollment	17,120			

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	17,375	18,097	
Charter School		0	
Total ADA/Enrollment	17,375	18,097	96.0%
Second Prior Year (2019-20)			
District Regular	17,111	17,826	
Charter School			
Total ADA/Enrollment	17,111	17,826	96.0%
First Prior Year (2020-21)			
District Regular	16,768	17,332	
Charter School	0		
Total ADA/Enrollment	16,768	17,332	96.7%
Historical Average Ratio:			96.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.7%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	16,432	17,120		
Charter School	0			
Total ADA/Enrollment	16,432	17,120	96.0%	Met
1st Subsequent Year (2022-23)				
District Regular	16,103	16,777		
Charter School				
Total ADA/Enrollment	16,103	16,777	96.0%	Met
2nd Subsequent Year (2023-24)				
District Regular	15,781	16,442		
Charter School				
Total ADA/Enrollment	15,781	16,442	96.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

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

Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	17,142.05	17,142.05	16,461.83	16,133.29
b. Prior Year ADA (Funded)		17,142.05	17,142.05	16,461.83
c. Difference (Step 1a minus Step 1b)		0.00	(680.22)	(328.54)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-3.97%	-2.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		188,453,383.00	198,456,279.00	195,604,670.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		9,554,586.52	4,921,715.72	6,083,305.24
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		5.07%	-1.49%	1.11%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.07% to 6.07%	-2.49% to -.49%	.11% to 2.11%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	35,701,729.00	37,528,294.00		
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)	188,479,222.00	198,456,279.00	195,604,670.00	197,820,422.00
District's Projected Change in LCFF Revenue:		5.29%	-1.44%	1.13%
LCFF Revenue Standard:		4.07% to 6.07%	-2.49% to -.49%	.11% to 2.11%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	145,237,218.19	166,726,328.23	87.1%
Second Prior Year (2019-20)	154,241,183.39	168,280,696.11	91.7%
First Prior Year (2020-21)	145,856,058.00	169,580,197.00	86.0%
Historical Average Ratio:			88.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	3.0%	3.0%	3.0%
	85.3% to 91.3%	85.3% to 91.3%	85.3% to 91.3%

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)	164,159,049.00	183,340,870.00	89.5%	Met
1st Subsequent Year (2022-23)	166,227,863.00	180,599,079.00	92.0%	Not Met
2nd Subsequent Year (2023-24)	165,728,755.00	177,559,458.00	93.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

Salaries are projected to be higher as we return to in person instruction due to the potential increased need for student supports as well as facility maintenance (custodial)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.07%	-1.49%	1.11%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.93% to 15.07%	-11.49% to 8.51%	-8.89% to 11.11%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.07% to 10.07%	-6.49% to 3.51%	-3.89% to 6.11%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	86,243,704.00		
Budget Year (2021-22)	10,706,287.00	-87.59%	Yes
1st Subsequent Year (2022-23)	13,752,399.00	28.45%	Yes
2nd Subsequent Year (2023-24)	13,752,399.00	0.00%	No

Explanation:
(required if Yes)

Most of our covid related funds were recognized in 20-21. Change in first subsequent year is due to adopting the budget with only preliminary entitlement amounts and no carryover for programs like Title I.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	52,476,053.00		
Budget Year (2021-22)	36,392,677.00	-30.65%	Yes
1st Subsequent Year (2022-23)	30,068,087.00	-17.38%	Yes
2nd Subsequent Year (2023-24)	30,068,087.00	0.00%	No

Explanation:
(required if Yes)

Prior and budget year include state covid related funds such as GEER and ELO.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	1,008,830.00		
Budget Year (2021-22)	500,000.00	-50.44%	Yes
1st Subsequent Year (2022-23)	630,000.00	26.00%	Yes
2nd Subsequent Year (2023-24)	630,000.00	0.00%	No

Explanation:
(required if Yes)

Conservative future year budgeting due to uncertainty regarding donation levels going forward.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	40,591,239.00		
Budget Year (2021-22)	20,369,955.00	-49.82%	Yes
1st Subsequent Year (2022-23)	17,494,474.00	-14.12%	Yes
2nd Subsequent Year (2023-24)	13,053,961.00	-25.38%	Yes

Explanation:
(required if Yes)

Large purchases of distance learning technology and PPE at the beginning of the pandemic, but these will decrease as they become less needed and the funding runs out.

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

First Prior Year (2020-21)	29,005,596.00		
Budget Year (2021-22)	26,979,501.00	-6.99%	Yes
1st Subsequent Year (2022-23)	27,817,745.00	3.11%	No
2nd Subsequent Year (2023-24)	25,717,745.00	-7.55%	Yes

Explanation:
(required if Yes)

Contracted service amounts will stay high and fluctuate as we use the covid related funds and pay for services necessary for potential distance learning.

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)	139,728,587.00		
Budget Year (2021-22)	47,598,964.00	-65.93%	Not Met
1st Subsequent Year (2022-23)	44,450,486.00	-6.61%	Met
2nd Subsequent Year (2023-24)	44,450,486.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	69,596,835.00		
Budget Year (2021-22)	47,349,456.00	-31.97%	Not Met
1st Subsequent Year (2022-23)	45,312,219.00	-4.30%	Met
2nd Subsequent Year (2023-24)	38,771,706.00	-14.43%	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)

Most of our covid related funds were recognized in 20-21. Change in first subsequent year is due to adopting the budget with only preliminary entitlement amounts and no carryover for programs like Title I.

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

Prior and budget year include state covid related funds such as GEER and ELO.

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

Conservative future year budgeting due to uncertainty regarding donation levels going forward.

- 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)

Large purchases of distance learning technology and PPE at the beginning of the pandemic, but these will decrease as they become less needed and the funding runs out.

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

Contracted service amounts will stay high and fluctuate as we use the covid related funds and pay for services necessary for potential distance learning.

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?

Yes

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

260,873,459.00

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

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

260,873,459.00

7,826,203.77

8,179,639.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	7,084,500.00	8,154,140.19
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	(806,529.46)	0.00
e. Available Reserves (Lines 1a through 1d)	0.00	6,277,970.54	8,154,140.19
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	236,235,177.85	236,136,128.85	271,804,673.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	236,235,177.85	236,136,128.85	271,804,673.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	0.0%	2.7%	3.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	0.0%	0.9%	1.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	602,558.23	174,221,615.23	N/A	Met
Second Prior Year (2019-20)	(1,527,649.24)	175,780,983.11	0.9%	Met
First Prior Year (2020-21)	2,038,254.00	173,180,197.00	N/A	Met
Budget Year (2021-22) (Information only)	(5,530,626.00)	186,340,870.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2018-19)	28,374,232.31	31,572,656.90	N/A	Met
Second Prior Year (2019-20)	33,911,546.90	32,175,290.65	5.1%	Not Met
First Prior Year (2020-21)	29,627,199.13	30,647,641.41	N/A	Met
Budget Year (2021-22) (Information only)	32,685,895.41			

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)

We made a larger contribution to our debt service fund during 18-19 year end than we expected when doing estimated actuals. So our 19/20 beginning balance was lower.

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	16,432	16,104	15,782
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

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)	270,671,429.00	282,183,138.00	272,987,043.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	270,671,429.00	282,183,138.00	272,987,043.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,120,142.87	8,465,494.14	8,189,611.29
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,120,142.87	8,465,494.14	8,189,611.29

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	8,120,142.87	8,465,494.14	8,189,611.29
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)	8,120,142.87	8,465,494.14	8,189,611.29
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):	8,120,142.87	8,465,494.14	8,189,611.29
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)	(23,200,427.00)			
Budget Year (2021-22)	(24,804,734.00)	1,604,307.00	6.9%	Met
1st Subsequent Year (2022-23)	(24,804,734.00)	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	(24,804,734.00)	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)	3,600,000.00			
Budget Year (2021-22)	3,000,000.00	(600,000.00)	-16.7%	Not Met
1st Subsequent Year (2022-23)	3,000,000.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	3,000,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. 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)

At this time we are budgeting for a lower contribution to our debt service fund. If funds allow, we will contribute more at year end.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C) Yes
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	25	01.0-0000.0-0000-9300-7619	56.0-0000.0-0000-9100-7438/7439	104,172,209
General Obligation Bonds	27	51.0-0000.0-0000-0000-8611	51.0-0000.0-0000-9100-7438/7439	154,380,000
Supp Early Retirement Program	1			10,500,000
State School Building Loans				
Compensated Absences				

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

TOTAL:				269,052,209

Type of Commitment (continued)	Prior Year (2020-21) Annual Payment (P & I)	Budget Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases	23,757			
Certificates of Participation	6,173,319	8,597,928	8,602,228	8,597,828
General Obligation Bonds	13,392,924	14,876,965	15,527,538	16,287,469
Supp Early Retirement Program		10,500,000		
State School Building Loans				
Compensated Absences		500,000	500,000	500,000

Other Long-term Commitments (continued):

Total Annual Payments:	19,590,000	34,474,893	24,629,766	25,385,297
Has total annual payment increased over prior year (2020-21)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

We issued a new COP in 2021. Next COP to expire is in 24-25. Bond payments will increase as number of bonds maturing by year start to increase and principal payments grow. We offered a SERP that we will most likely pay off in year 1.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

The postretirement health plans are the same for certificated and classified (CSEA and SEIU) eligible retirees and their spouses. The District will pay for retiree healthcare coverage (medical) including dependent coverage for five years fully paid, but not beyond age 65; or 50% paid until age 65. The annual maximum coverage provided by the District for 2019-20 was \$11,900. The required service for eligible retirees is 15 years with a minimum age of 55. CSEA members hired prior to January 1, 2003 may retire as early as age 50 with 10 years of service.

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

28,764,293

0

4. OPEB Liabilities

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

45,659,355.00

45,659,355.00

Actuarial

Jul 01, 2019

Data must be entered.

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)

1,824,912.00	1,824,912.00	1,824,912.00
79	79	79

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

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

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

Yes

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

We operate a worker's comp program. Actuarial studies are done to calculate balances. The fund balance for the program is high currently, so our contributions are lower than necessary at the moment.

3. Self-Insurance Liabilities

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

13,203,000.00
13,203,000.00

4. Self-Insurance Contributions

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
2,170,823.00	2,170,823.00	2,170,823.00
1,587,302.00	1,583,297.00	1,579,270.00

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	981.0	981.0	981.0	981.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Oct 24, 2019

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 24, 2019

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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)

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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)

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	650.0	650.0	650.0	650.0

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

--

Negotiations Settled

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

Jan 09, 2020

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

Yes

If Yes, date of Superintendent and CBO certification:

Jan 09, 2020

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

--

Negotiations Not Settled

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

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

7. Amount included for any tentative salary schedule increases

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)

Classified (Non-management) Prior Year Settlements

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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)

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	211.0	211.0	211.0	211.0

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
544,283		
3.0%	Reopener	Reopener

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential
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)

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

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and 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)

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

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)

A2. We don't have a position control system in place at this point. A9. Our Superintendent started July 1, 2020.

End of School District Budget Criteria and Standards Review

SACS2021 Financial Reporting Software - 2021.1.0
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19-73445-0000000

July 1 Budget
2020-21 Estimated Actuals
Technical Review Checks

Hacienda La Puente Unified

Los Angeles County

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget
2021-22 Budget
Technical Review Checks

Hacienda La Puente Unified

Los Angeles County

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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.