

2021-22 Adopted Budget



Board Meeting of
June 23, 2021

(Includes Estimated 2020-21 Financial Data)

Prepared by:
Ruth F. Quinto, Assistant Superintendent,
Business & Fiscal Services
and
Mary Crandall Plasencia, Director of Finance

Mission:

Ensure a culturally diverse education for each student in a safe, healthy and supportive environment that prepares students for college and career opportunities.

Vision:

Empowering all children to achieve excellence

June 23, 2021

Members of the Board of Trustees:

The Oxnard School District (district) is pleased to present the adopted budget for 2021/22, the multi-year projections, as required by state education code, as well as fiscal year 2020/21 estimated revenues and expenditures. Actual 2020/21 revenues and expenditures will be presented to the Board with the Year-end Unaudited Actual Financial Report in September 2021. Additionally, within 45 days of the Governor signing the state's 2021/22 Budget Act, anticipated prior to June 30, 2021, a revised summary will be provided regarding the impact to Oxnard School District's adopted budget will be provided.

GENERAL FUND BUDGET YEAR

REVENUES

1. ADA (Average Daily Attendance) - The ADA used for 2021/22 is based on enrollment projections and prior year trends. The District has experienced declining enrollment in recent years of approximately 2.5% per year. For the budget year, declining enrollment is anticipated at 2.2%. However, enrollment declines are expected to begin to level off in the 2022/23 fiscal year.
2. Local Control Funding Formula and Cost of Living Adjustment –LCFF for 2021/22 is projected to increase with an applied Cost of Living Adjustment (COLA) of 5.07%. Worksheets showing the LCFF calculations are included in this report.
3. Lottery Revenues- Lottery funds are projected at the same level as 2020/21, at \$150/ADA for Unrestricted, and \$49/ADA for the Prop. 20 Restricted Lottery.
4. One-Time Funding- The Governor's May Revision budget for the 2021/22 fiscal year includes one-time pandemic learning and recovery funding consisting of In-Person Instruction grants, Expanded Learning Opportunity grants, and additional federal Elementary and Secondary School Emergency Relief (ESSER) Funds.

EXPENDITURES

1. Certificated and Classified Salaries - Step and column increases averaging 1.2% for all employees have been added to the budget.
2. Employer Contributions to Employee Pension Plans – Fiscal year 2021/22 contribution rates funded by the District for certificated employees' State Teachers Retirement System (STRS) benefits increase from 16.15% in the current year to 16.92% for the budget year. For classified employees' Public Employees Retirement System (PERS) benefits increase from 20.70% in the current year to 22.91% in the budget year.
3. Retiree Benefits – No increase to retiree rates has been budgeted.
4. Worker's Compensation Premiums – rates are steady at 2.00%.

5. State Unemployment Insurance – School Employer rates are significantly increasing, from .05% in the current year to 1.23% in budget year.
6. Budget Adjustments – The 2021/22 Adopted Budget is built on the assumption that expenditures, in any object, may not exceed their budgeted amounts without Board approval. Adjustments may be made throughout the year to insure budgetary compliance.

OTHER FUNDS

Child Development Fund (Form 12) - Used for the State Preschool Programs at Drifill, Harrington, McKinna, Ritchen, Rose Avenue, San Miguel, and Sierra Linda Schools.

Cafeteria Account (Form 13) – Used for Child Nutrition Services operations.

Deferred Maintenance Fund (Form 14) – Used for the Deferred Maintenance program.

Building Fund (Form 21) - The 2016 G.O. Bond (Measure D) project expenditures are included as reflected in the Board-Approved Master Construct and Implementation Plan.

Capital Facilities Funds/Consolidated (Form 25) - Revenues in this fund are dependent on residential and commercial development in the Community.

County School Facilities Fund (Form 35) - This fund is used to receive State Bond apportionments from the State School Facilities Fund for new school facility construction and modernization projects authorized by the State Allocation Board.

Bond Interest and Redemption Funds (Form 51) - Maintained by the Ventura County Office of Education for Bond debt service for the 1988, 1997, 2012 and 2016 general obligation bonds.

Retiree Benefits Fund (Form 71) – A Retiree Benefits Trust Fund to provide for the cost of retiree benefits across all programs and funds was established in 2004. This fund collects pay-as-you-go revenues from the general fund for the purpose of paying future retiree benefits. Payment for the contribution for retiree's benefits to the Gold Coast Health Benefits Trust and Self-Insured Schools of California (SISC) are made from this fund.

RESERVES

The reserve for economic uncertainties is projected to be at 7.00% at June 30, 2022 in connection with the proposed revised board policy 3100 which establishes minimum levels for the reserve for economic uncertainties at a range of 6.0% to 10.0%. The state-required minimum reserve for economic uncertainties of 3.0% represents less than two weeks of payroll for Oxnard School District. As referenced and recommended by several state and national agencies, (including CSBA, the Government Finance Officers Association (GFOA), the Governor's Office, School Services of California (SSC) and, the credit rating agencies), adequate financial reserves provide the opportunity to stabilize

the district's fiscal position. Adequate reserves also provide options to respond to unexpected circumstances and protect the district from changes in state funding either from economic volatility and/or continued declining enrollment, as well as from unanticipated increases in expenditures. Maintaining adequate reserves mitigates these risks and provides stability and continuity of operations for the Oxnard community.

MULTI-YEAR CONSIDERATIONS

Enrollment is projected to continue to decline by approximately 2.4% for 2022/23 and less than 1.0% for 2023/24. Inflation related expenditure increases have been calculated at between 3.8% and 2.2%. Increases for Step and column, PERS and STRS have also been included. See page 8 for a listing of all the multi-year assumptions included.

EDUCATION PROTECTION ACCOUNT

Funds received as a result of Proposition 30, extended by Prop 55, was first passed by voters in November 2012. This measure temporarily increased the sales tax and personal income tax. School districts are required to publicly discuss and approve utilization of EPA funds. The EPA is based on a formula from the state, which is a percentage of the state's revenue. For fiscal year 2021/22, the EPA is 19% of the state LCFF revenue. The EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs. Each year, local educational agencies must publish on their website an accounting of the amount of resources received from the EPA and how the funds were expended. In addition, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. Oxnard School District's EPA revenue is \$29.2 million and all funds will be used for teacher salary and benefit costs at school sites.

The proposed budget was prepared based on guidance from several sources, including the Common Message from the Ventura County Office of Education, and other sources of best information available at the time of this report based on the Governor's May Revision. Any further inquires should be directed to the Fiscal Services department at (805) 483-7226.

Respectfully submitted,



Ruth F. Quinto, CPA

Assistant Superintendent, Business & Fiscal Services

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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: Oxnard School District office and website

Date: May 28, 2021

Place: Oxnard School District

Date: June 02, 2021

Time: 07:00 PM

Adoption Date: June 23, 2021

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Mary Crandall Plasencia

Telephone: (805) 385-1501 ext.2455

Title: Director of Finance

E-mail: mcrandallplasencia@oxnardsd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
				X
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 23, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Ms. Norma Magana

Title: Risk Manager

Telephone: 805-385-1501 x2443

E-mail: nmagana@oxnardsd.org

G = General Ledger Data; S = Supplemental Data

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

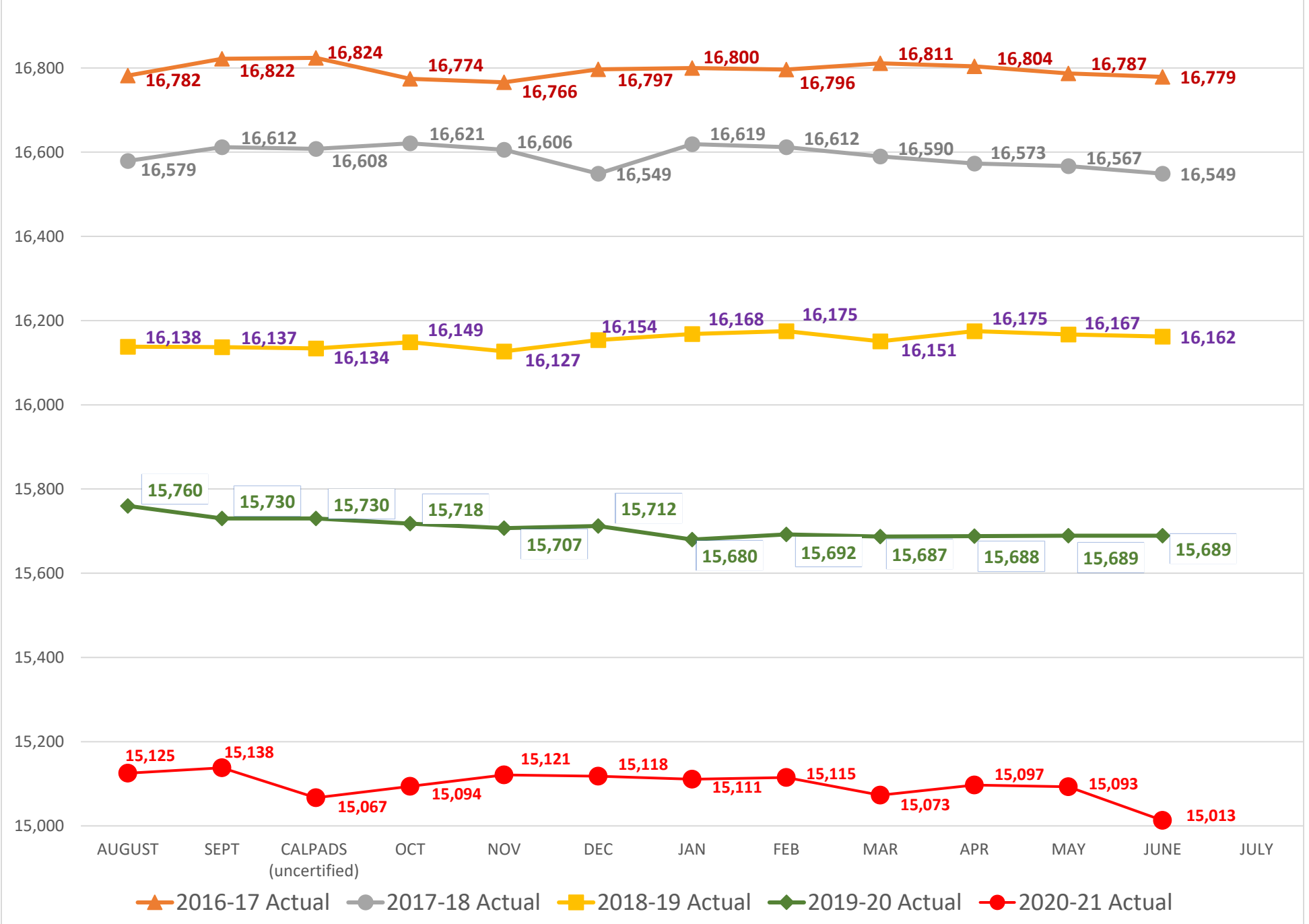
G = General Ledger Data; S = Supplemental Data

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

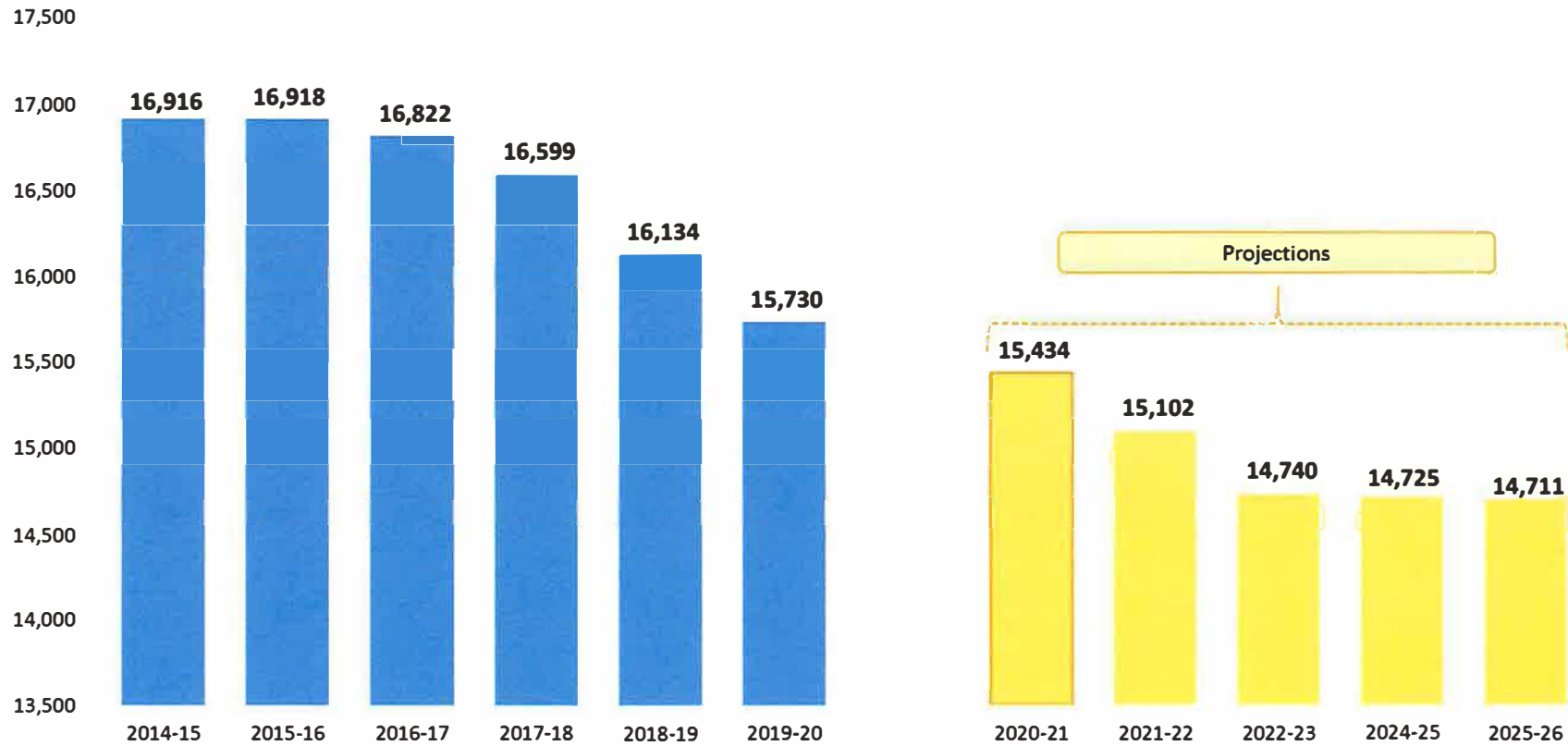
Assumptions for Budget Development

Planning Factor	2021/22	2022/23	2023/24
Estimated Funded ADA (Average Daily Attendance)	15,184	14,345	13,914
Funded UPP (Unduplicated Pupil Percentage portion of students with higher needs)	90.66%	90.70%	90.60%
Estimated Cost of Living Adjustment (COLA) Applied to State Funded Programs	1.70% 5.07%	2.48%	3.11%
Step & Column	1.2%	1.2%	1.2%
STRS (Employer Contribution to Teachers Retirement System)	16.92%	19.10%	19.10%
PERS (Employer Contribution to Public Employees Retirement System)	22.91%	26.10%	27.10%
Consumer Price Index (CPI) Applied to Non-Salary Related Expenditures	3.84%	2.40%	2.23%

Oxnard School District Enrollment History 2016-17 through 2020-21 Actuals



Enrollment Projections



Oxnard (72538) - FY2021-22 Adopted Budget		5/24/2021			
		2020-21	2021-22	2022-23	2023-24
SUMMARY OF FUNDING					
General Assumptions					
COLA & Augmentation		0.00%	- 5.07%	2.48%	3.11%
Base Grant Proration Factor		0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%	0.00%
LCFF Entitlement					
Base Grant		\$119,272,691	\$125,314,201	\$121,369,644	\$121,403,429
Grade Span Adjustment		5,223,953	5,491,347	5,286,362	5,288,439
Supplemental Grant		21,844,182	23,717,662	22,975,399	22,956,566
Concentration Grant		20,373,876	23,322,629	22,608,097	22,551,153
Add-ons: Targeted Instructional Improvement Block Grant		500,077	500,077	500,077	500,077
Add-ons: Home-to-School Transportation		1,209,393	1,209,393	1,209,393	1,209,393
Add-ons: Small School District Bus Replacement Program		-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$168,424,172	\$179,555,309	\$173,948,972	\$173,909,057
Miscellaneous Adjustments		-	-	-	-
Economic Recovery Target		-	-	-	-
Additional State Aid		-	-	-	-
Total LCFF Entitlement		168,424,172	179,555,309	173,948,972	173,909,057
LCFF Entitlement Per ADA		\$ 11,046	\$ 11,776	\$ 12,072	\$ 12,442
Components of LCFF By Object Code					
State Aid (Object Code 8011)		\$ 113,853,337	\$ 124,986,475	\$ 120,987,033	\$ 121,772,735
EPA (for LCFF Calculation purposes)		\$ 29,206,595	\$ 29,204,594	\$ 27,597,699	\$ 26,772,082
<i>Local Revenue Sources:</i>					
Property Taxes (Object 8021 to 8089)		\$ 25,364,240	\$ 25,364,240	\$ 25,364,240	\$ 25,364,240
In-Lieu of Property Taxes (Object Code 8096)		-	-	-	-
<i>Property Taxes net of In-Lieu</i>		\$ 25,364,240	\$ 25,364,240	\$ 25,364,240	\$ 25,364,240
TOTAL FUNDING		168,424,172	179,555,309	173,948,972	173,909,057
Basic Aid Status		<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes		\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding		\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement		168,424,172	179,555,309	173,948,972	173,909,057

Oxnard (72538) - FY2021-22 Adopted Budget		5/24/2021			
	2020-21	2021-22	2022-23	2023-24	
SUMMARY OF EPA					
% of Adjusted Revenue Limit - Annual	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
% of Adjusted Revenue Limit - P-2	37.69258175%	37.69000000%	37.69000000%	37.69000000%	
EPA (for LCFF Calculation purposes)	\$ 29,206,595	\$ 29,204,594	\$ 27,597,699	\$ 26,772,082	
EPA, Current Year (Object Code 8012) (P-2 plus Current Year Accrual)	\$ 29,206,595	\$ 29,204,594	\$ 27,597,699	\$ 26,772,082	
EPA, Prior Year Adjustment (Object Code 8019) (P-A less Prior Year Accrual)	\$ 40,648.00	\$ -	\$ -	\$ -	
Accrual (from Data Entry tab)	-	-	-	-	
LCAP Percentage to Increase or Improve Services					
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 124,496,644	\$ 130,805,548	\$ 126,656,006	\$ 126,691,868	
Supplemental and Concentration Grant funding in the LCAP year	\$ 42,218,058	\$ 47,040,291	\$ 45,583,496	\$ 45,507,719	
Percentage to Increase or Improve Services	33.91%	35.96%	35.99%	35.92%	
SUMMARY OF STUDENT POPULATION					
Unduplicated Pupil Population					
Enrollment	15,147	14,815	14,352	14,206	
COE Enrollment	60	60	60	60	
Total Enrollment	15,207	14,875	14,412	14,266	
Unduplicated Pupil Count	13,904	13,516	12,853	13,010	
COE Unduplicated Pupil Count	27	27	27	27	
Total Unduplicated Pupil Count	13,931	13,543	12,880	13,037	
Rolling %, Supplemental Grant	87.7300%	90.6600%	90.7000%	90.6000%	
Rolling %, Concentration Grant	87.7300%	90.6600%	90.7000%	90.6000%	

Oxnard (72538) - FY2021-22 Adopted Budget	5/24/2021			
	2020-21	2021-22	2022-23	2023-24
SUMMARY OF LCFF ADA				
Prior Year ADA for the Hold Harmless - (net of current year charter shift)				
Grades TK-3	6,512.97	6,512.97	6,123.85	5,939.93
Grades 4-6	5,166.20	5,166.20	4,888.31	4,741.51
Grades 7-8	3,504.47	3,504.47	3,332.51	3,232.17
Grades 9-12	-	-	-	-
LCFF Subtotal	15,183.64	15,183.64	14,344.67	13,913.61
NSS	-	-	-	-
Combined Subtotal	15,183.64	15,183.64	14,344.67	13,913.61
Current Year ADA				
Grades TK-3	6,512.97	6,123.85	5,939.93	5,842.53
Grades 4-6	5,166.20	4,888.31	4,741.51	4,681.12
Grades 7-8	3,504.47	3,332.51	3,232.17	3,213.85
Grades 9-12	-	-	-	-
LCFF Subtotal	15,183.64	14,344.67	13,913.61	13,737.50
NSS	-	-	-	-
Combined Subtotal	15,183.64	14,344.67	13,913.61	13,737.50
Change in LCFF ADA (excludes NSS ADA)	No Change	(838.97) Decline	(431.06) Decline	(176.11) Decline
Funded LCFF ADA for the Hold Harmless				
Grades TK-3	6,512.97	6,512.97	6,123.85	5,939.93
Grades 4-6	5,166.20	5,166.20	4,888.31	4,741.51
Grades 7-8	3,504.47	3,504.47	3,332.51	3,232.17
Grades 9-12	-	-	-	-
Subtotal	15,183.64	15,183.64	14,344.67	13,913.61
	<i>Current</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
Funded NSS ADA				
Grades TK-3	-	-	-	-
Grades 4-6	-	-	-	-
Grades 7-8	-	-	-	-
Grades 9-12	-	-	-	-
Subtotal				
	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>	<i>Prior</i>
NPS, CDS, & COE Operated				
Grades TK-3	8.82	8.82	8.82	8.82
Grades 4-6	20.53	20.53	20.53	20.53
Grades 7-8	34.91	34.91	34.91	34.91
Grades 9-12	-	-	-	-
Subtotal	64.26	64.26	64.26	64.26
ACTUAL ADA (Current Year Only)				
Grades TK-3	6,521.79	6,132.67	5,948.75	5,851.35
Grades 4-6	5,186.73	4,908.84	4,762.04	4,701.65
Grades 7-8	3,539.38	3,367.42	3,267.08	3,248.76
Grades 9-12	-	-	-	-
Total Actual ADA	15,247.90	14,408.93	13,977.87	13,801.76
TOTAL FUNDED ADA				
Grades TK-3	6,521.79	6,521.79	6,132.67	5,948.75
Grades 4-6	5,186.73	5,186.73	4,908.84	4,762.04
Grades 7-8	3,539.38	3,539.38	3,367.42	3,267.08
Grades 9-12	-	-	-	-
Total	15,247.90	15,247.90	14,408.93	13,977.87
<i>Funded Difference (Funded ADA less Actual ADA)</i>		<i>838.97</i>	<i>431.06</i>	<i>176.11</i>

Oxnard (72538) - FY2021-22 Adopted Budget		5/24/2021			
		2020-21	2021-22	2022-23	2023-24
PER-ADA FUNDING LEVELS					
Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	11,386	\$ 12,147	\$ 12,450	\$ 12,831
Grades 4-6	\$	10,469	\$ 11,168	\$ 11,448	\$ 11,798
Grades 7-8	\$	10,780	\$ 11,500	\$ 11,788	\$ 12,149
Grades 9-12	\$	12,818	\$ 13,674	\$ 14,015	\$ 14,443
Base Grants					
Grades TK-3	\$	7,702	\$ 8,092	\$ 8,293	\$ 8,551
Grades 4-6	\$	7,818	\$ 8,214	\$ 8,418	\$ 8,680
Grades 7-8	\$	8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	9,329	\$ 9,802	\$ 10,045	\$ 10,357
Grade Span Adjustment					
Grades TK-3	\$	801	\$ 842	\$ 862	\$ 889
Grades 9-12	\$	243	\$ 255	\$ 261	\$ 269
Prorated Base, Supplemental and Concentration Rate per ADA					
Grades TK-3	\$	8,503	\$ 8,934	\$ 9,155	\$ 9,440
Grades 4-6	\$	7,818	\$ 8,214	\$ 8,418	\$ 8,680
Grades 7-8	\$	8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	9,572	\$ 10,057	\$ 10,306	\$ 10,626
Prorated Base Grants					
Grades TK-3	\$	7,702	\$ 8,092	\$ 8,293	\$ 8,551
Grades 4-6	\$	7,818	\$ 8,214	\$ 8,418	\$ 8,680
Grades 7-8	\$	8,050	\$ 8,458	\$ 8,668	\$ 8,938
Grades 9-12	\$	9,329	\$ 9,802	\$ 10,045	\$ 10,357
Prorated Grade Span Adjustment					
Grades TK-3	\$	801	\$ 842	\$ 862	\$ 889
Grades 9-12	\$	243	\$ 255	\$ 261	\$ 269
Supplemental Grant					
		20%	20%	20%	20%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	1,701	\$ 1,787	\$ 1,831	\$ 1,888
Grades 4-6	\$	1,564	\$ 1,643	\$ 1,684	\$ 1,736
Grades 7-8	\$	1,610	\$ 1,692	\$ 1,734	\$ 1,788
Grades 9-12	\$	1,914	\$ 2,011	\$ 2,061	\$ 2,125
Actual - 1.00 ADA, Local UPP as follows:					
		87.73%	90.66%	90.70%	90.60%
Grades TK-3	\$	1,492	\$ 1,620	\$ 1,661	\$ 1,711
Grades 4-6	\$	1,372	\$ 1,489	\$ 1,527	\$ 1,573
Grades 7-8	\$	1,412	\$ 1,534	\$ 1,572	\$ 1,620
Grades 9-12	\$	1,680	\$ 1,824	\$ 1,870	\$ 1,925
Concentration Grant (>55% population)					
		50%	50%	50%	50%
Maximum - 1.00 ADA, 100% UPP					
Grades TK-3	\$	4,252	\$ 4,467	\$ 4,578	\$ 4,720
Grades 4-6	\$	3,909	\$ 4,107	\$ 4,209	\$ 4,340
Grades 7-8	\$	4,025	\$ 4,229	\$ 4,334	\$ 4,469
Grades 9-12	\$	4,786	\$ 5,029	\$ 5,153	\$ 5,313
Actual - 1.00 ADA, Local UPP >55% as follows:					
		32.7300%	35.6600%	35.7000%	35.6000%
Grades TK-3	\$	1,392	\$ 1,593	\$ 1,634	\$ 1,680
Grades 4-6	\$	1,279	\$ 1,465	\$ 1,503	\$ 1,545
Grades 7-8	\$	1,317	\$ 1,508	\$ 1,547	\$ 1,591
Grades 9-12	\$	1,566	\$ 1,793	\$ 1,840	\$ 1,891

Oxnard (72538) - FY2021-22 Adopted Budget							5/24/2021						
LOCAL CONTROL FUNDING FORMULA							2020-21						
LCFF ENTITLEMENT CALCULATION							2021-22						
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	0.00%	0.00%	87.73%	87.73%	5.07%	0.00%	90.66%	90.66%					
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	6,521.79	\$ 7,702	\$ 801	\$ 1,492	\$ 1,392	\$ 74,260,051	6,521.79	\$ 8,092	\$ 842	\$ 1,620	\$ 1,593	\$ 79,219,173	
Grades 4-6	5,186.73	7,818		1,372	1,279	54,300,717	5,186.73	8,214		1,489	1,465	57,924,979	
Grades 7-8	3,539.38	8,050		1,412	1,317	38,153,934	3,539.38	8,458		1,534	1,508	40,701,687	
Grades 9-12	-	9,329	243	1,680	1,566	-	-	9,802	255	1,824	1,793	-	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$119,272,691	\$ 5,223,953	\$ 21,844,182	\$ 20,373,876	\$166,714,702		\$125,314,201	\$ 5,491,347	\$ 23,717,662	\$ 23,322,629	\$177,845,839	
NSS Allowance		-	-	-	-	-		-	-	-	-	-	
TOTAL BASE	15,247.90	\$119,272,691	\$ 5,223,953	\$ 21,844,182	\$ 20,373,876	\$166,714,702	15,247.90	\$125,314,201	\$ 5,491,347	\$ 23,717,662	\$ 23,322,629	\$177,845,839	
ADDONS:													
Targeted Instructional Improvement Block Grant						\$ 500,077						\$ 500,077	
Home-to-School Transportation						1,209,393						1,209,393	
Small School District Bus Replacement Program						-						-	
ECONOMIC RECOVERY TARGET PAYMENT													
LCFF ENTITLEMENT						\$168,424,172						\$179,555,309	
STATE AID CALCULATION													
Miscellaneous Adjustments						-						-	
Adjusted LCFF Entitlement						168,424,172						179,555,309	
Local Revenue (including RDA)						(25,364,240)						(25,364,240)	
Gross State Aid						\$143,059,932						\$154,191,069	
MINIMUM STATE AID CALCULATION													
			12-13 Rate	2020-21 ADA		N/A			12-13 Rate	2021-22 ADA		N/A	
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,081.77	15,247.90		\$ 77,486,321			\$ 5,081.77	15,247.90		\$ 77,486,321	
2012-13 NSS Allowance (deficit)						-						-	
Minimum State Aid Adjustments						-						-	
Less Current Year Property Taxes/In-Lieu						(25,364,240)						(25,364,240)	
Subtotal State Aid for Historical RL/Charter General BG						52,122,081						52,122,081	
Categorical funding from 2012-13 net of fair share reduction						17,222,074						17,222,074	
Charter School Categorical Block Grant adjusted for ADA						-						-	
Minimum State Aid Guarantee Before Proration Factor						69,344,155						69,344,155	
Proration Factor						0.00%						0.00%	
Minimum State Aid Guarantee						\$ 69,344,155						\$ 69,344,155	
CHARTER SCHOOL MINIMUM STATE AID OFFSET													
LCFF Entitlement						-						-	
Minimum State Aid plus Property Taxes including RDA						-						-	
Offset						-						-	
Minimum State Aid Prior to Offset						-						-	
Total Minimum State Aid with Offset						-						-	
TOTAL STATE AID						\$143,059,932						\$154,191,069	
ADDITIONAL STATE AID (Additional SA)						\$ -						\$ -	
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)						\$168,424,172						\$179,555,309	
Change Over Prior Year			-2.16%	(3,725,345)					6.61%	11,131,137			
LCFF Entitlement Per ADA						11,046						11,776	
Per-ADA Change Over Prior Year			0.59%	65					6.61%	730			
Basic Aid Status (school districts only)						Non-Basic Aid						Non-Basic Aid	
LCFF SOURCES INCLUDING EXCESS TAXES													
			Increase			2020-21			Increase			2021-22	
State Aid		-12.56%	(16,351,357)			\$113,853,337		9.78%	11,133,138			\$124,986,475	
Education Protection Account						29,206,595						29,204,594	
Property Taxes Net of In-Lieu Transfers		-12.80%	(3,723,928)			25,364,240		0.00%	-			25,364,240	
Charter In-Lieu Taxes		0.00%	-			-		0.00%	-			-	
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)		-11.66%	(20,075,285)			\$168,424,172		6.61%	11,133,138			\$179,555,309	

Oxnard (72538) - FY2021-22 Adopted Budget							5/24/2021							v. 22.1b							11/22/19																
LOCAL CONTROL FUNDING FORMULA														2022-23							2023-24																
LCFF ENTITLEMENT CALCULATION														COIA & Augmentation							Base Grant Proration							Unduplicated Pupil Percentage									
Calculation Factors														2.48%		0.00%		90.70%		90.70%		3.11%		0.00%		90.60%		90.60%									
														ADA		Base		Grade Span		Supplemental		Concentration		Total		ADA		Base		Grade Span		Supplemental		Concentration		Total	
Grades TK-3														6,132.67	\$	8,293	\$	862	\$	1,661	\$	1,634	\$	76,351,033	5,948.75	\$	8,551	\$	889	\$	1,711	\$	1,680	\$	76,327,507		
Grades 4-6														4,908.84		8,418				1,527		1,503		56,194,624	4,762.04		8,680				1,573		1,545		56,181,862		
Grades 7-8														3,367.42		8,668				1,572		1,547		39,693,845	3,267.08		8,938				1,620		1,591		39,690,218		
Grades 9-12														-		10,045		261		1,870		1,840		-	-		10,357		269		1,925		1,891		-		
Subtract Necessary Small School ADA and Funding														-		-		-		-		-		-	-		-		-		-		-		-		
Total Base, Supplemental, and Concentration Grant														\$121,369,644	\$	5,286,362	\$	22,975,399	\$	22,608,097	\$	172,239,502	\$121,403,429	\$	5,288,439	\$	22,956,566	\$	22,551,153	\$	172,199,587						
NSS Allowance														-		-		-		-		-		-	-		-		-		-		-		-		
TOTAL BASE														14,408.93	\$121,369,644	\$ 5,286,362	\$ 22,975,399	\$ 22,608,097	\$172,239,502	13,977.87	\$121,403,429	\$ 5,288,439	\$ 22,956,566	\$ 22,551,153	\$172,199,587												
ADD ONS:																																					
Targeted Instructional Improvement Block Grant																			\$ 500,077						\$ 500,077												
Home-to-School Transportation																			1,209,393						1,209,393												
Small School District Bus Replacement Program																			-						-												
ECONOMIC RECOVERY TARGET PAYMENT																			-						-												
LCFF ENTITLEMENT																			\$173,948,972						\$173,909,057												
STATE AID CALCULATION																																					
Miscellaneous Adjustments																			-						-												
Adjusted LCFF Entitlement																			173,948,972						173,909,057												
Local Revenue (Including RDA)																			(25,364,240)						(25,364,240)												
Gross State Aid																			\$148,584,732						\$148,544,817												
MINIMUM STATE AID CALCULATION																																					
2012-13 RL/Charter Gen BG adjusted for ADA																			N/A						N/A												
2012-13 NSS Allowance (deficit)																			\$ 73,222,868						\$ 71,032,320												
Minimum State Aid Adjustments																			-						-												
Less Current Year Property Taxes/In-Lieu																			(25,364,240)						(25,364,240)												
Subtotal State Aid for Historical RL/Charter General BG																			47,858,628						45,668,080												
Categorical funding from 2012-13 net of fair share reduction																			17,222,074						17,222,074												
Charter School Categorical Block Grant adjusted for ADA																			-						-												
Minimum State Aid Guarantee Before Proration Factor																			65,080,702						62,890,154												
Proration Factor																			0.00%						0.00%												
Minimum State Aid Guarantee																			\$ 65,080,702						\$ 62,890,154												
CHARTER SCHOOL MINIMUM STATE AID OFFSET																																					
LCFF Entitlement																			-						-												
Minimum State Aid plus Property Taxes including RDA																			-						-												
Offset																			-						-												
Minimum State Aid Prior to Offset																			-						-												
Total Minimum State Aid with Offset																			-						-												
TOTAL STATE AID																			\$148,584,732						\$148,544,817												
ADDITIONAL STATE AID (Additional SA)																			\$ -						\$ -												
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)																			\$173,948,972						\$173,909,057												
Change Over Prior Year																			-3.12%	(5,606,337)						-0.02%	(39,915)										
LCFF Entitlement Per ADA																			12,072						12,442												
Per-ADA Change Over Prior Year																			2.51%	296						3.06%	370										
Basic Aid Status (school districts only)																			<i>Non-Basic Aid</i>						<i>Non-Basic Aid</i>												
LCFF SOURCES INCLUDING EXCESS TAXES																																					
State Aid																			Increase	2022-23						Increase	2023-24										
Education Protection Account																			-3.20%	(3,999,442)	\$120,987,033						0.65%	785,702	\$121,772,735								
Property Taxes Net of In-Lieu Transfers																			0.00%	-	27,597,699						0.00%	-	26,772,082								
Charter In-Lieu Taxes																			0.00%	-	25,364,240						0.00%	-	25,364,240								
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)																			-2.23%	(3,999,442)	\$173,948,972						0.45%	785,702	\$173,909,057								

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)	15,194.07	15,194.07	15,194.07	14,355.10	14,355.10	15,194.07
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	15,194.07	15,194.07	15,194.07	14,355.10	14,355.10	15,194.07
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	47.01	47.01	47.01	47.01	47.01	47.01
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	6.82	6.82	6.82	6.82	6.82	6.82
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	53.83	53.83	53.83	53.83	53.83	53.83
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,247.90	15,247.90	15,247.90	14,408.93	14,408.93	15,247.90
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults In Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School 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. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School 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. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	167,424,172.00	0.00	167,424,172.00	178,055,309.00	0.00	178,055,309.00	6.3%
2) Federal Revenue		8100-8299	0.00	35,415,687.00	35,415,687.00	0.00	44,789,039.00	44,789,039.00	26.5%
3) Other State Revenue		8300-8599	3,221,945.00	22,167,231.00	25,389,176.00	3,171,945.00	6,823,607.00	9,995,552.00	-60.6%
4) Other Local Revenue		8600-8799	3,545,145.00	7,001,446.00	10,546,591.00	1,286,200.00	9,858,850.00	11,145,050.00	5.7%
5) TOTAL, REVENUES			174,191,262.00	64,584,364.00	238,775,626.00	182,513,454.00	61,471,496.00	243,984,950.00	2.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	68,236,341.00	23,297,594.00	91,533,935.00	59,322,427.00	27,926,364.00	87,248,791.00	-4.7%
2) Classified Salaries		2000-2999	17,118,310.00	12,859,818.00	29,978,128.00	14,825,026.00	15,059,653.00	29,884,679.00	-0.3%
3) Employee Benefits		3000-3999	32,628,229.00	12,784,329.00	45,412,558.00	30,840,837.00	15,297,572.00	46,138,409.00	1.6%
4) Books and Supplies		4000-4999	6,666,772.00	16,286,571.00	22,953,343.00	7,211,709.00	8,045,863.00	15,257,572.00	-33.5%
5) Services and Other Operating Expenditures		5000-5999	13,626,260.00	17,769,139.00	31,395,399.00	16,749,537.00	13,801,971.00	30,551,508.00	-2.7%
6) Capital Outlay		6000-6999	132,908.00	981,072.00	1,113,980.00	8,000.00	109,010.00	117,010.00	-89.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	955,017.00	1,730,000.00	2,685,017.00	938,000.00	1,765,000.00	2,703,000.00	0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,264,288.00)	1,484,944.00	(779,344.00)	(1,619,804.00)	903,801.00	(716,003.00)	-8.1%
9) TOTAL, EXPENDITURES			137,099,549.00	87,193,467.00	224,293,016.00	128,275,732.00	82,909,234.00	211,184,966.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			37,091,713.00	(22,609,103.00)	14,482,610.00	54,237,722.00	(21,437,738.00)	32,799,984.00	126.5%
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	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(38,716,479.00)	38,716,479.00	0.00	(37,381,214.00)	37,381,214.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,716,479.00)	38,716,479.00	(1,000,000.00)	(37,381,214.00)	37,381,214.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,624,766.00)	16,107,376.00	13,482,610.00	16,856,508.00	15,943,476.00	32,799,984.00	143.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,165,228.00	2,373,995.00	17,539,223.00	12,540,462.00	18,481,371.00	31,021,833.00	76.9%
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)			15,165,228.00	2,373,995.00	17,539,223.00	12,540,462.00	18,481,371.00	31,021,833.00	76.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,165,228.00	2,373,995.00	17,539,223.00	12,540,462.00	18,481,371.00	31,021,833.00	76.9%
2) Ending Balance, June 30 (E + F1e)			12,540,462.00	18,481,371.00	31,021,833.00	29,396,970.00	34,424,847.00	63,821,817.00	105.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	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	18,481,371.00	18,481,371.00	0.00	34,424,847.00	34,424,847.00	86.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
Bus replacement	0000	9780	3,692,000.00	0.00	3,692,000.00	14,473,720.00	0.00	14,473,720.00	292.0%
Textbook set-aside	0000	9780				150,000.00		150,000.00	
1x funds Building Maintenance	0000	9780				2,000,000.00		2,000,000.00	
Pandemic Learning and Recovery	0000	9780				1,542,000.00		1,542,000.00	
Bus replacement	0000	9780				10,781,720.00		10,781,720.00	
Textbook set-aside	0000	9780	150,000.00		150,000.00				
1x funds Building Maintenance	0000	9780	2,000,000.00		2,000,000.00				
		9780	1,542,000.00		1,542,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,728,462.00	0.00	8,728,462.00	14,803,250.00	0.00	14,803,250.00	69.6%
Unassigned/Unappropriated Amount			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									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	114,798,494.00	0.00	114,798,494.00	124,986,475.00	0.00	124,986,475.00	8.9%
Education Protection Account State Aid - Current Year		8012	28,261,438.00	0.00	28,261,438.00	29,204,594.00	0.00	29,204,594.00	3.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	161,196.00	0.00	161,196.00	161,196.00	0.00	161,196.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	6,612.00	0.00	6,612.00	6,612.00	0.00	6,612.00	0.0%
County & District Taxes Secured Roll Taxes		8041	23,752,179.00	0.00	23,752,179.00	23,752,179.00	0.00	23,752,179.00	0.0%
Unsecured Roll Taxes		8042	516,193.00	0.00	516,193.00	516,193.00	0.00	516,193.00	0.0%
Prior Years' Taxes		8043	82,039.00	0.00	82,039.00	82,039.00	0.00	82,039.00	0.0%
Supplemental Taxes		8044	623,263.00	0.00	623,263.00	623,263.00	0.00	623,263.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	222,758.00	0.00	222,758.00	222,758.00	0.00	222,758.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			168,424,172.00	0.00	168,424,172.00	179,555,309.00	0.00	179,555,309.00	6.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,000,000.00)		(1,000,000.00)	(1,500,000.00)		(1,500,000.00)	50.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			167,424,172.00	0.00	167,424,172.00	178,055,309.00	0.00	178,055,309.00	6.3%
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	3,002,045.00	3,002,045.00	0.00	3,001,264.00	3,001,264.00	0.0%
Special Education Discretionary Grants		8182	0.00	139,218.00	139,218.00	0.00	140,000.00	140,000.00	0.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		4,968,327.00	4,968,327.00		4,544,484.00	4,544,484.00	-8.5%
Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290		244,748.00	244,748.00		906,731.00	906,731.00	270.5%
Title III, Part A, Immigrant Student Program	4201	8290		29,457.00	29,457.00		34,000.00	34,000.00	15.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		663,415.00	663,415.00		1,650,992.00	1,650,992.00	148.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		272,218.00	272,218.00		1,053,809.00	1,053,809.00	287.1%
Career and Technical Education	3500-3599	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	26,096,259.00	26,096,259.00	0.00	33,457,759.00	33,457,759.00	28.2%
TOTAL, FEDERAL REVENUE			0.00	35,415,687.00	35,415,687.00	0.00	44,789,039.00	44,789,039.00	26.5%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	371,984.00	371,984.00	0.00	371,761.00	371,761.00	-0.1%
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	488,945.00	0.00	488,945.00	488,945.00	0.00	488,945.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,393,000.00	780,220.00	3,173,220.00	2,393,000.00	780,115.00	3,173,115.00	0.0%
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		3,835,499.00	3,835,499.00		3,300,000.00	3,300,000.00	-14.0%

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)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	340,000.00	17,179,528.00	17,519,528.00	290,000.00	2,371,731.00	2,661,731.00	-84.8%
TOTAL, OTHER STATE REVENUE			3,221,945.00	22,167,231.00	25,389,176.00	3,171,945.00	6,823,607.00	9,995,552.00	-60.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00	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	152,000.00	0.00	152,000.00	155,000.00	0.00	155,000.00	2.0%
Interest		8660	300,000.00	0.00	300,000.00	180,000.00	0.00	180,000.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	150,000.00	0.00	150,000.00	0.00	0.00	0.00	-100.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,941,145.00	64,446.00	3,005,591.00	949,200.00	117,701.00	1,066,901.00	-64.5%
Tuition		8710	0.00	137,000.00	137,000.00	0.00	110,000.00	110,000.00	-19.7%
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		6,800,000.00	6,800,000.00		9,631,149.00	9,631,149.00	41.6%
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			3,545,145.00	7,001,446.00	10,546,591.00	1,286,200.00	9,858,850.00	11,145,050.00	5.7%
TOTAL REVENUES			174,191,262.00	64,584,364.00	238,775,626.00	182,513,454.00	61,471,496.00	243,984,950.00	2.2%

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	57,578,347.00	14,753,779.00	72,332,126.00	50,311,225.00	17,951,925.00	68,263,150.00	-5.6%
Certificated Pupil Support Salaries		1200	5,140,143.00	6,845,718.00	11,985,861.00	3,709,793.00	8,123,295.00	11,833,088.00	-1.3%
Certificated Supervisors' and Administrators' Salaries		1300	5,517,851.00	1,026,278.00	6,544,129.00	5,301,409.00	1,161,659.00	6,463,068.00	-1.2%
Other Certificated Salaries		1900	0.00	671,819.00	671,819.00	0.00	689,485.00	689,485.00	2.6%
TOTAL, CERTIFICATED SALARIES			68,236,341.00	23,297,594.00	91,533,935.00	59,322,427.00	27,926,364.00	87,248,791.00	-4.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,432,621.00	6,071,955.00	7,504,576.00	481,968.00	7,418,240.00	7,900,208.00	5.3%
Classified Support Salaries		2200	5,136,067.00	3,948,071.00	9,084,138.00	3,435,652.00	4,359,123.00	7,794,775.00	-14.2%
Classified Supervisors' and Administrators' Salaries		2300	1,339,225.00	554,143.00	1,893,368.00	1,478,980.00	496,576.00	1,975,556.00	4.3%
Clerical, Technical and Office Salaries		2400	6,511,412.00	1,124,178.00	7,635,590.00	6,518,340.00	1,491,005.00	8,009,345.00	4.9%
Other Classified Salaries		2900	2,698,985.00	1,161,471.00	3,860,456.00	2,910,086.00	1,294,709.00	4,204,795.00	8.9%
TOTAL, CLASSIFIED SALARIES			17,118,310.00	12,859,818.00	29,978,128.00	14,825,026.00	15,059,653.00	29,884,679.00	-0.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	10,767,136.00	3,118,433.00	13,885,569.00	10,074,865.00	3,524,951.00	13,599,816.00	-2.1%
PERS		3201-3202	3,921,849.00	2,787,117.00	6,708,966.00	3,911,938.00	3,447,817.00	7,359,755.00	9.7%
OASDI/Medicare/Alternative		3301-3302	2,331,845.00	1,307,136.00	3,638,981.00	2,082,171.00	1,384,167.00	3,466,338.00	-4.7%
Health and Welfare Benefits		3401-3402	10,844,730.00	3,156,577.00	14,001,307.00	9,631,146.00	3,858,566.00	13,489,712.00	-3.7%
Unemployment Insurance		3501-3502	41,357.00	16,689.00	58,046.00	909,092.00	422,322.00	1,331,414.00	2193.7%
Workers' Compensation		3601-3602	1,716,172.00	689,610.00	2,405,782.00	1,533,495.00	719,495.00	2,252,990.00	-6.4%
OPEB, Allocated		3701-3702	2,996,614.00	895,197.00	3,891,811.00	2,686,762.00	1,126,684.00	3,813,446.00	-2.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,526.00	813,570.00	822,096.00	11,368.00	813,570.00	824,938.00	0.3%
TOTAL, EMPLOYEE BENEFITS			32,628,229.00	12,784,329.00	45,412,558.00	30,840,837.00	15,297,572.00	46,138,409.00	1.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,000,000.00	730,220.00	1,730,220.00	1,200,000.00	640,115.00	1,840,115.00	6.4%
Books and Other Reference Materials		4200	142,706.00	335,416.00	478,122.00	52,089.00	91,345.00	143,434.00	-70.0%
Materials and Supplies		4300	4,873,488.00	7,421,996.00	12,295,484.00	5,541,920.00	7,096,910.00	12,638,830.00	2.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	650,578.00	7,062,371.00	7,712,949.00	417,700.00	217,493.00	635,193.00	-91.8%
Food		4700	0.00	736,568.00	736,568.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,666,772.00	16,286,571.00	22,953,343.00	7,211,709.00	8,045,863.00	15,257,572.00	-33.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,180,000.00	9,495,599.00	11,675,599.00	3,850,000.00	8,027,552.00	11,877,552.00	1.7%
Travel and Conferences		5200	257,058.00	319,221.00	576,279.00	335,005.00	286,973.00	621,978.00	7.9%
Dues and Memberships		5300	122,305.00	4,623.00	126,928.00	121,320.00	6,185.00	127,505.00	0.5%
Insurance		5400 - 5450	1,763,742.00	0.00	1,763,742.00	1,725,000.00	0.00	1,725,000.00	-2.2%
Operations and Housekeeping Services		5500	2,908,750.00	12,000.00	2,920,750.00	2,805,500.00	0.00	2,805,500.00	-3.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	587,505.00	281,346.00	868,851.00	1,097,844.00	263,597.00	1,361,441.00	56.7%
Transfers of Direct Costs		5710	(28,228.00)	28,228.00	0.00	(106,845.00)	106,845.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,166.00)	19,836.00	7,670.00	(18,700.00)	42,000.00	23,300.00	203.8%
Professional/Consulting Services and Operating Expenditures		5800	5,316,417.00	6,795,210.00	12,111,627.00	6,233,783.00	5,050,319.00	11,284,102.00	-6.8%
Communications		5900	530,877.00	813,076.00	1,343,953.00	706,630.00	18,500.00	725,130.00	-46.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,626,260.00	17,769,139.00	31,395,399.00	16,749,537.00	13,801,971.00	30,551,508.00	-2.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	15,000.00	5,000.00	20,000.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	99,625.00	488,042.00	587,667.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	18,283.00	488,030.00	506,313.00	8,000.00	109,010.00	117,010.00	-76.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			132,908.00	981,072.00	1,113,980.00	8,000.00	109,010.00	117,010.00	-89.5%
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	50,000.00	50,000.00	20,000.00	0.00	20,000.00	-60.0%
Payments to County Offices		7142	548,000.00	1,680,000.00	2,228,000.00	500,000.00	1,765,000.00	2,265,000.00	1.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	89,209.00	0.00	89,209.00	98,000.00	0.00	98,000.00	9.9%
Other Debt Service - Principal		7439	317,808.00	0.00	317,808.00	320,000.00	0.00	320,000.00	0.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			955,017.00	1,730,000.00	2,685,017.00	938,000.00	1,765,000.00	2,703,000.00	0.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,484,944.00)	1,484,944.00	0.00	(903,801.00)	903,801.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(779,344.00)	0.00	(779,344.00)	(716,003.00)	0.00	(716,003.00)	-8.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,264,288.00)	1,484,944.00	(779,344.00)	(1,619,804.00)	903,801.00	(716,003.00)	-8.1%
TOTAL EXPENDITURES			137,099,549.00	87,193,467.00	224,293,016.00	128,275,732.00	82,909,234.00	211,184,966.00	-5.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(38,716,479.00)	38,716,479.00	0.00	(37,381,214.00)	37,381,214.00	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			(38,716,479.00)	38,716,479.00	0.00	(37,381,214.00)	37,381,214.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(39,716,479.00)	38,716,479.00	(1,000,000.00)	(37,381,214.00)	37,381,214.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	167,424,172.00	0.00	167,424,172.00	178,055,309.00	0.00	178,055,309.00	6.3%
2) Federal Revenue		8100-8299	0.00	35,415,687.00	35,415,687.00	0.00	44,789,039.00	44,789,039.00	26.5%
3) Other State Revenue		8300-8599	3,221,945.00	22,167,231.00	25,389,176.00	3,171,945.00	6,823,607.00	9,995,552.00	-60.6%
4) Other Local Revenue		8600-8799	3,545,145.00	7,001,446.00	10,546,591.00	1,286,200.00	9,858,850.00	11,145,050.00	5.7%
5) TOTAL REVENUES			174,191,262.00	64,584,364.00	238,775,626.00	182,513,454.00	61,471,496.00	243,984,950.00	2.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		88,661,578.00	45,857,460.00	134,519,038.00	80,694,106.00	47,445,640.00	128,139,746.00	-4.7%
2) Instruction - Related Services	2000-2999		12,592,449.00	5,070,205.00	17,662,654.00	12,597,384.00	5,652,015.00	18,249,399.00	3.3%
3) Pupil Services	3000-3999		12,708,277.00	19,347,665.00	32,055,942.00	13,009,480.00	17,212,947.00	30,222,427.00	-5.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	43,724.00	43,724.00	0.00	44,536.00	44,536.00	1.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		12,882,650.00	6,671,762.00	19,554,412.00	14,035,988.00	2,592,125.00	16,628,113.00	-15.0%
8) Plant Services	8000-8999		9,299,578.00	8,472,651.00	17,772,229.00	7,000,774.00	8,196,971.00	15,197,745.00	-14.5%
9) Other Outgo	9000-9999	Except 7600-7699	955,017.00	1,730,000.00	2,685,017.00	938,000.00	1,765,000.00	2,703,000.00	0.7%
10) TOTAL EXPENDITURES			137,099,549.00	87,193,467.00	224,293,016.00	128,275,732.00	82,909,234.00	211,184,966.00	-5.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			37,091,713.00	(22,609,103.00)	14,482,610.00	54,237,722.00	(21,437,738.00)	32,799,984.00	126.5%
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	1,000,000.00	0.00	1,000,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(38,716,479.00)	38,716,479.00	0.00	(37,381,214.00)	37,381,214.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(39,716,479.00)	38,716,479.00	(1,000,000.00)	(37,381,214.00)	37,381,214.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,624,766.00)	16,107,376.00	13,482,610.00	16,856,508.00	15,943,476.00	32,799,984.00	143.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,165,228.00	2,373,995.00	17,539,223.00	12,540,462.00	18,481,371.00	31,021,833.00	76.9%
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)			15,165,228.00	2,373,995.00	17,539,223.00	12,540,462.00	18,481,371.00	31,021,833.00	76.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,165,228.00	2,373,995.00	17,539,223.00	12,540,462.00	18,481,371.00	31,021,833.00	76.9%
2) Ending Balance, June 30 (E + F1e)			12,540,462.00	18,481,371.00	31,021,833.00	29,396,970.00	34,424,847.00	63,821,817.00	105.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Stores		9712	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	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	18,481,371.00	18,481,371.00	0.00	34,424,847.00	34,424,847.00	86.3%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,692,000.00	0.00	3,692,000.00	14,473,720.00	0.00	14,473,720.00	292.0%
Bus replacement	0000	9780				150,000.00		150,000.00	
Textbook set-aside	0000	9780				2,000,000.00		2,000,000.00	
1x funds Building Maintenance	0000	9780				1,542,000.00		1,542,000.00	
Pandemic Learning and Recovery	0000	9780				10,781,720.00		10,781,720.00	
Bus replacement	0000	9780	150,000.00		150,000.00				
Textbook set-aside	0000	9780	2,000,000.00		2,000,000.00				
1x funds Building Maintenance	0000	9780	1,542,000.00		1,542,000.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	8,728,462.00	0.00	8,728,462.00	14,803,250.00	0.00	14,803,250.00	69.6%
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	1,500.00	0.00
3212	Elementary and Secondary School Relief II (ESSER II) Fund	0.00	2,750,100.00
3213	Elementary and Secondary School Relief III (ESSER III) Fund	0.00	18,961,274.00
3214	Elementary and Secondary School Relief III (ESSER III) Fund	0.00	4,740,319.00
3215	Governor's Emergency Education Relief Fund: Learning Loss Mitigati	61,430.00	0.00
5640	Medi-Cal Billing Option	452,479.00	730,381.00
7311	Classified School Employee Professional Development Block Grant	71,135.00	71,135.00
7388	SB 117 COVID-19 LEA Response Funds	253,865.00	253,865.00
7422	In-Person Instruction (IPI) Grant	1,870,343.00	0.00
7425	Expanded Learning Opportunities (ELO) Grant	11,425,065.00	2,777,186.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	1,158,341.00	97,032.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	3,164,479.00	4,020,821.00
9010	Other Restricted Local	22,734.00	22,734.00
Total, Restricted Balance		18,481,371.00	34,424,847.00

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	85,444.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,611,680.00	2,109,039.00	-19.2%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			2,701,124.00	2,113,039.00	-21.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,323,308.00	1,198,752.00	-9.4%
3) Employee Benefits		3000-3999	457,011.00	522,982.00	14.4%
4) Books and Supplies		4000-4999	797,312.00	138,153.00	-82.7%
5) Services and Other Operating Expenditures		5000-5999	101,302.00	100,750.00	-0.5%
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	128,855.00	104,402.00	-19.0%
9) TOTAL, EXPENDITURES			2,807,788.00	2,065,039.00	-26.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(106,664.00)	48,000.00	-145.0%
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)			(106,664.00)	48,000.00	-145.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	416,270.00	309,606.00	-25.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			416,270.00	309,606.00	-25.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			416,270.00	309,606.00	-25.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	309,606.00	357,606.00	15.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	85,444.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			85,444.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,563,680.00	2,064,039.00	-19.5%
All Other State Revenue	All Other	8590	48,000.00	45,000.00	-6.3%
TOTAL, OTHER STATE REVENUE			2,611,680.00	2,109,039.00	-19.2%
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	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	0.0%
TOTAL, REVENUES			2,701,124.00	2,113,039.00	-21.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	987,574.00	881,111.00	-10.8%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	108,429.00	108,429.00	0.0%
Clerical, Technical and Office Salaries		2400	144,018.00	120,848.00	-16.1%
Other Classified Salaries		2900	83,287.00	88,364.00	6.1%
TOTAL, CLASSIFIED SALARIES			1,323,308.00	1,198,752.00	-9.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	44,196.00	48,605.00	10.0%
PERS		3201-3202	190,666.00	196,393.00	3.0%
OASDI/Medicare/Alternative		3301-3302	82,715.00	77,658.00	-6.1%
Health and Welfare Benefits		3401-3402	53,174.00	45,813.00	-13.8%
Unemployment Insurance		3501-3502	651.00	14,502.00	2127.6%
Workers' Compensation		3601-3602	26,291.00	23,992.00	-8.7%
OPEB, Allocated		3701-3702	59,318.00	116,019.00	95.6%
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			457,011.00	522,982.00	14.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	31.00	0.00	-100.0%
Materials and Supplies		4300	779,781.00	119,653.00	-84.7%
Noncapitalized Equipment		4400	17,500.00	18,500.00	5.7%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			797,312.00	138,153.00	-82.7%

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	41,302.00	40,750.00	-1.3%
Dues and Memberships		5300	5,000.00	5,000.00	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	10,000.00	10,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	15,000.00	15,000.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,000.00	17,000.00	0.0%
Communications		5900	13,000.00	13,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,302.00	100,750.00	-0.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	128,855.00	104,402.00	-19.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			128,855.00	104,402.00	-19.0%
TOTAL EXPENDITURES			2,807,788.00	2,065,039.00	-26.5%

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	85,444.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,611,680.00	2,109,039.00	-19.2%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	0.0%
5) TOTAL, REVENUES			2,701,124.00	2,113,039.00	-21.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,168,184.00	1,481,216.00	-31.7%
2) Instruction - Related Services	2000-2999		510,749.00	479,421.00	-6.1%
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		128,855.00	104,402.00	-19.0%
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			2,807,788.00	2,065,039.00	-26.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(106,664.00)	48,000.00	-145.0%
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)			(106,664.00)	48,000.00	-145.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	416,270.00	309,606.00	-25.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			416,270.00	309,606.00	-25.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			416,270.00	309,606.00	-25.6%
2) Ending Balance, June 30 (E + F1e)			309,606.00	357,606.00	15.5%
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			309,606.00	357,606.00	15.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Estimated Actuals</u>	<u>2021-22 Budget</u>
6130	Child Development: Center-Based Reserve Account	309,606.00	357,606.00
Total, Restricted Balance		<u>309,606.00</u>	<u>357,606.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,603,085.00	11,912,928.00	2.7%
3) Other State Revenue		8300-8599	1,269,933.00	872,599.00	-31.3%
4) Other Local Revenue		8600-8799	22,005.00	57,000.00	159.0%
5) TOTAL, REVENUES			12,895,023.00	12,842,527.00	-0.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,486,457.00	4,017,823.00	-10.4%
3) Employee Benefits		3000-3999	1,688,602.00	1,647,034.00	-2.5%
4) Books and Supplies		4000-4999	6,664,063.00	6,444,450.00	-3.3%
5) Services and Other Operating Expenditures		5000-5999	170,632.00	122,700.00	-28.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	650,489.00	611,601.00	-6.0%
9) TOTAL, EXPENDITURES			13,660,243.00	12,843,608.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(765,220.00)	(1,081.00)	-99.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(765,220.00)	(1,081.00)	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	964,501.00	199,281.00	-79.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			964,501.00	199,281.00	-79.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			964,501.00	199,281.00	-79.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	199,281.00	198,200.00	-0.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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	11,103,085.00	11,101,003.00	0.0%
Donated Food Commodities		8221	500,000.00	811,925.00	62.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,603,085.00	11,912,928.00	2.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,269,933.00	872,599.00	-31.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,269,933.00	872,599.00	-31.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	4,983.00	41,000.00	722.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	16,000.00	16,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,022.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			22,005.00	57,000.00	159.0%
TOTAL, REVENUES			12,895,023.00	12,842,527.00	-0.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,101,628.00	3,599,572.00	-12.2%
Classified Supervisors' and Administrators' Salaries		2300	222,780.00	219,165.00	-1.6%
Clerical, Technical and Office Salaries		2400	162,049.00	199,086.00	22.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,486,457.00	4,017,823.00	-10.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	929,062.00	899,933.00	-3.1%
OASDI/Medicare/Alternative		3301-3302	342,690.00	301,655.00	-12.0%
Health and Welfare Benefits		3401-3402	248,914.00	241,036.00	-3.2%
Unemployment Insurance		3501-3502	2,236.00	48,504.00	2069.2%
Workers' Compensation		3601-3602	89,729.00	80,389.00	-10.4%
OPEB, Allocated		3701-3702	75,971.00	75,517.00	-0.6%
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			1,688,602.00	1,647,034.00	-2.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	379,500.00	227,450.00	-40.1%
Noncapitalized Equipment		4400	3,229.00	22,000.00	581.3%
Food		4700	6,281,334.00	6,195,000.00	-1.4%
TOTAL, BOOKS AND SUPPLIES			6,664,063.00	6,444,450.00	-3.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,800.00	6,080.00	237.8%
Dues and Memberships		5300	3,500.00	3,000.00	-14.3%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	34,500.00	40,000.00	15.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	36,600.00	30,420.00	-16.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(22,670.00)	(38,300.00)	68.9%
Professional/Consulting Services and Operating Expenditures		5800	116,902.00	80,000.00	-31.6%
Communications		5900	0.00	1,500.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			170,632.00	122,700.00	-28.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	650,489.00	611,601.00	-6.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			650,489.00	611,601.00	-6.0%
TOTAL, EXPENDITURES			13,660,243.00	12,843,608.00	-6.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,603,085.00	11,912,928.00	2.7%
3) Other State Revenue		8300-8599	1,269,933.00	872,599.00	-31.3%
4) Other Local Revenue		8600-8799	22,005.00	57,000.00	159.0%
5) TOTAL REVENUES			12,895,023.00	12,842,527.00	-0.4%
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		12,975,254.00	12,192,007.00	-6.0%
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		650,489.00	611,601.00	-6.0%
8) Plant Services	8000-8999		34,500.00	40,000.00	15.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			13,660,243.00	12,843,608.00	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(765,220.00)	(1,081.00)	-99.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(765,220.00)	(1,081.00)	-99.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	964,501.00	199,281.00	-79.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			964,501.00	199,281.00	-79.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			964,501.00	199,281.00	-79.3%
2) Ending Balance, June 30 (E + F1e)			199,281.00	198,200.00	-0.5%
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			199,281.00	198,200.00	-0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	62,420.00	83,556.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	22,084.00	5,440.00
5330	Child Nutrition: Summer Food Service Program Operations	114,777.00	109,204.00
Total, Restricted Balance		199,281.00	198,200.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,000,000.00	1,500,000.00	50.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,509.00	5,000.00	99.3%
5) TOTAL, REVENUES			1,002,509.00	1,505,000.00	50.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	58,976.00	88,000.00	49.2%
5) Services and Other Operating Expenditures		5000-5999	91,198.00	160,000.00	75.4%
6) Capital Outlay		6000-6999	1,108,133.00	1,249,000.00	12.7%
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			1,258,307.00	1,497,000.00	19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(255,798.00)	8,000.00	-103.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	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			1,000,000.00	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)			744,202.00	8,000.00	-98.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	372,699.00	1,116,901.00	199.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			372,699.00	1,116,901.00	199.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			372,699.00	1,116,901.00	199.7%
2) Ending Balance, June 30 (E + F1e)			1,116,901.00	1,124,901.00	0.7%
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	1,116,901.00	1,124,901.00	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	1,000,000.00	1,500,000.00	50.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,000,000.00	1,500,000.00	50.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,509.00	5,000.00	99.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,509.00	5,000.00	99.3%
TOTAL, REVENUES			1,002,509.00	1,505,000.00	50.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	58,976.00	88,000.00	49.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			58,976.00	88,000.00	49.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	91,198.00	160,000.00	75.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			91,198.00	160,000.00	75.4%
CAPITAL OUTLAY					
Land Improvements		6170	354,515.00	450,000.00	26.9%
Buildings and Improvements of Buildings		6200	753,618.00	799,000.00	6.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,108,133.00	1,249,000.00	12.7%
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			1,258,307.00	1,497,000.00	19.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,000,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000,000.00	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)			1,000,000.00	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	1,000,000.00	1,500,000.00	50.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,509.00	5,000.00	99.3%
5) TOTAL, REVENUES			1,002,509.00	1,505,000.00	50.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,258,307.00	1,497,000.00	19.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,258,307.00	1,497,000.00	19.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(255,798.00)	8,000.00	-103.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000,000.00	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			1,000,000.00	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)			744,202.00	8,000.00	-98.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	372,699.00	1,116,901.00	199.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			372,699.00	1,116,901.00	199.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			372,699.00	1,116,901.00	199.7%
2) Ending Balance, June 30 (E + F1e)			1,116,901.00	1,124,901.00	0.7%
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			1,116,901.00	1,124,901.00	0.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	1,116,901.00	1,124,901.00
Total, Restricted Balance		1,116,901.00	1,124,901.00

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	106,085.00	0.00	-100.0%
5) TOTAL, REVENUES			106,085.00	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	122,982.00	13,446.00	-89.1%
5) Services and Other Operating Expenditures		5000-5999	145,359.00	0.00	-100.0%
6) Capital Outlay		6000-6999	4,540,966.00	28,141,027.00	519.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	160,000.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,969,307.00	28,154,473.00	466.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,863,222.00)	(28,154,473.00)	478.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,083,087.00	0.00	-100.0%
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			18,083,087.00	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)			13,219,865.00	(28,154,473.00)	-313.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	15,081,467.00	28,301,332.00	87.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			15,081,467.00	28,301,332.00	87.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			15,081,467.00	28,301,332.00	87.7%
2) Ending Balance, June 30 (E + F1e)					
			28,301,332.00	146,859.00	-99.5%
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	28,301,332.00	146,859.00	-99.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	106,085.00	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			106,085.00	0.00	-100.0%
TOTAL, REVENUES			106,085.00	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	67,231.00	13,446.00	-80.0%
Noncapitalized Equipment		4400	55,751.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			122,982.00	13,446.00	-89.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	145,359.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145,359.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	4,155.00	121,766.00	2830.6%
Land Improvements		6170	15,911.00	79,720.00	401.0%
Buildings and Improvements of Buildings		6200	4,513,558.00	26,279,989.00	482.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	7,342.00	1,659,552.00	22503.5%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,540,966.00	28,141,027.00	519.7%
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	160,000.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			160,000.00	0.00	-100.0%
TOTAL, EXPENDITURES			4,969,307.00	28,154,473.00	466.6%

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					
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	18,083,087.00	0.00	-100.0%
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			18,083,087.00	0.00	-100.0%
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)			18,083,087.00	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	106,085.00	0.00	-100.0%
5) TOTAL, REVENUES			106,085.00	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		4,809,307.00	28,154,473.00	485.4%
9) Other Outgo	9000-9999	Except 7600-7699	160,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,969,307.00	28,154,473.00	466.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,863,222.00)	(28,154,473.00)	478.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	18,083,087.00	0.00	-100.0%
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			18,083,087.00	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)			13,219,865.00	(28,154,473.00)	-313.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,081,467.00	28,301,332.00	87.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,081,467.00	28,301,332.00	87.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,081,467.00	28,301,332.00	87.7%
2) Ending Balance, June 30 (E + F1e)			28,301,332.00	146,859.00	-99.5%
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			28,301,332.00	146,859.00	-99.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	28,301,332.00	146,859.00
Total, Restricted Balance		28,301,332.00	146,859.00

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	1,473,650.00	950,000.00	-35.5%
5) TOTAL, REVENUES			1,473,650.00	950,000.00	-35.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	155,794.00	155,000.00	-0.5%
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			155,794.00	155,000.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,317,856.00	795,000.00	-39.7%
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)			1,317,856.00	795,000.00	-39.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6,341,496.00	7,659,352.00	20.8%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,341,496.00	7,659,352.00	20.8%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,341,496.00	7,659,352.00	20.8%
2) Ending Balance, June 30 (E + F1e)			7,659,352.00	8,454,352.00	10.4%
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			7,659,352.00	8,454,352.00	10.4%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	775,000.00	300,000.00	-61.3%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	157,650.00	150,000.00	-4.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	541,000.00	500,000.00	-7.6%
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			1,473,650.00	950,000.00	-35.5%
TOTAL, REVENUES			1,473,650.00	950,000.00	-35.5%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	142,294.00	140,000.00	-1.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,500.00	15,000.00	11.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			155,794.00	155,000.00	-0.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			155,794.00	155,000.00	-0.5%

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					
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	1,473,650.00	950,000.00	-35.5%
5) TOTAL, REVENUES			1,473,650.00	950,000.00	-35.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		13,500.00	15,000.00	11.1%
8) Plant Services	8000-8999		142,294.00	140,000.00	-1.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			155,794.00	155,000.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,317,856.00	795,000.00	-39.7%
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)			1,317,856.00	795,000.00	-39.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,341,496.00	7,659,352.00	20.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,341,496.00	7,659,352.00	20.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,341,496.00	7,659,352.00	20.8%
2) Ending Balance, June 30 (E + F1e)			7,659,352.00	8,454,352.00	10.4%
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			7,659,352.00	8,454,352.00	10.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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	200,000.00	200,000.00	0.0%
5) TOTAL, REVENUES			200,000.00	200,000.00	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)			200,000.00	200,000.00	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)			200,000.00	200,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,804,096.00	10,004,096.00	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,804,096.00	10,004,096.00	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,804,096.00	10,004,096.00	2.0%
2) Ending Balance, June 30 (E + F1e)			10,004,096.00	10,204,096.00	2.0%
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	10,004,096.00	10,204,096.00	2.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200,000.00	200,000.00	0.0%
TOTAL, REVENUES			200,000.00	200,000.00	0.0%

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

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

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200,000.00	200,000.00	0.0%
5) TOTAL, REVENUES			200,000.00	200,000.00	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)			200,000.00	200,000.00	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)			200,000.00	200,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	9,804,096.00	10,004,096.00	2.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			9,804,096.00	10,004,096.00	2.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			9,804,096.00	10,004,096.00	2.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Items					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	10,004,096.00	10,204,096.00	2.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
7710	State School Facilities Projects	10,004,096.00	10,204,096.00
Total, Restricted Balance		10,004,096.00	10,204,096.00

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	97,124.00	97,229.00	0.1%
4) Other Local Revenue		8600-8799	15,315,363.00	14,689,025.00	-4.1%
5) TOTAL, REVENUES			15,412,487.00	14,786,254.00	-4.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,310,550.00	16,641,951.00	8.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,310,550.00	16,641,951.00	8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			101,937.00	(1,855,697.00)	-1920.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	854,737.00	0.00	-100.0%
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			854,737.00	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)			956,674.00	(1,855,697.00)	-294.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,042,931.00	15,999,605.00	6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,042,931.00	15,999,605.00	6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,042,931.00	15,999,605.00	6.4%
2) Ending Balance, June 30 (E + F1e)			15,999,605.00	14,143,908.00	-11.6%
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	15,999,605.00	14,143,908.00	-11.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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	93,243.00	97,229.00	4.3%
Other Subventions/In-Lieu Taxes		8572	3,881.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			97,124.00	97,229.00	0.1%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	14,355,658.00	13,914,262.00	-3.1%
Unsecured Roll		8612	713,518.00	734,763.00	3.0%
Prior Years' Taxes		8613	33,223.00	0.00	-100.0%
Supplemental Taxes		8614	125,722.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	87,242.00	40,000.00	-54.2%
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			15,315,363.00	14,689,025.00	-4.1%
TOTAL, REVENUES			15,412,487.00	14,786,254.00	-4.1%

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	5,995,000.00	7,625,000.00	27.2%
Bond Interest and Other Service Charges		7434	9,315,550.00	9,016,951.00	-3.2%
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)			15,310,550.00	16,641,951.00	8.7%
TOTAL, EXPENDITURES			15,310,550.00	16,641,951.00	8.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: 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	854,737.00	0.00	-100.0%
(c) TOTAL, SOURCES			854,737.00	0.00	-100.0%
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)			854,737.00	0.00	-100.0%

Description	Function Codes	ObjectCodes	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	97,124.00	97,229.00	0.1%
4) Other Local Revenue		8600-8799	15,315,363.00	14,689,025.00	-4.1%
5) TOTAL, REVENUES			15,412,487.00	14,786,254.00	-4.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	15,310,550.00	16,641,951.00	8.7%
10) TOTAL, EXPENDITURES			15,310,550.00	16,641,951.00	8.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			101,937.00	(1,855,697.00)	-1920.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	854,737.00	0.00	-100.0%
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			854,737.00	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)			956,674.00	(1,855,697.00)	-294.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,042,931.00	15,999,605.00	6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,042,931.00	15,999,605.00	6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,042,931.00	15,999,605.00	6.4%
2) Ending Balance, June 30 (E + F1e)			15,999,605.00	14,143,908.00	-11.6%
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	15,999,605.00	14,143,908.00	-11.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
9010	Other Restricted Local	15,999,605.00	14,143,908.00
Total, Restricted Balance		<u>15,999,605.00</u>	<u>14,143,908.00</u>

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,421,078.00	4,421,078.00	0.0%
5) TOTAL, REVENUES			4,421,078.00	4,421,078.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,614,275.00	3,650,000.00	1.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,614,275.00	3,650,000.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			806,803.00	771,078.00	-4.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			806,803.00	771,078.00	-4.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,705,954.00	11,512,757.00	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,705,954.00	11,512,757.00	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,705,954.00	11,512,757.00	7.5%
2) Ending Net Position, June 30 (E + F1e)			11,512,757.00	12,283,835.00	6.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,512,757.00	12,283,835.00	6.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	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		9400			
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 LOCAL REVENUE					
Other Local Revenue					
Interest		8660	67,740.00	67,740.00	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	4,353,338.00	4,353,338.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,421,078.00	4,421,078.00	0.0%
TOTAL, REVENUES			4,421,078.00	4,421,078.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,614,275.00	3,650,000.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,614,275.00	3,650,000.00	1.0%
TOTAL, EXPENSES			3,614,275.00	3,650,000.00	1.0%

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%
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%
(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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,421,078.00	4,421,078.00	0.0%
5) TOTAL REVENUES			4,421,078.00	4,421,078.00	0.0%
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		3,614,275.00	3,650,000.00	1.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENSES			3,614,275.00	3,650,000.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			806,803.00	771,078.00	-4.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			806,803.00	771,078.00	-4.4%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,705,954.00	11,512,757.00	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,705,954.00	11,512,757.00	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,705,954.00	11,512,757.00	7.5%
2) Ending Net Position, June 30 (E + F1e)			11,512,757.00	12,283,835.00	6.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	11,512,757.00	12,283,835.00	6.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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	15,984	15,982		
Charter School				
Total ADA	15,984	15,982	0.0%	Met
Second Prior Year (2019-20)				
District Regular	15,603	15,623		
Charter School				
Total ADA	15,603	15,623	N/A	Met
First Prior Year (2020-21)				
District Regular	15,194	15,194		
Charter School		0		
Total ADA	15,194	15,194	0.0%	Met
Budget Year (2021-22)				
District Regular	15,194			
Charter School	0			
Total ADA	15,194			

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	16,530	16,134		
Charter School				
Total Enrollment	16,530	16,134	2.4%	Not Met
Second Prior Year (2019-20)				
District Regular	15,825	15,730		
Charter School				
Total Enrollment	15,825	15,730	0.6%	Met
First Prior Year (2020-21)				
District Regular	15,207	15,131		
Charter School				
Total Enrollment	15,207	15,131	0.5%	Met
Budget Year (2021-22)				
District Regular	14,875			
Charter School				
Total Enrollment	14,875			

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)

Enrollment projections for the 2018-2019 Adopted Budget anticipated flat enrollment, but actual enrollment decreased. Enrollment projections have been adjusted for continued declining enrollment

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	15,603	16,134	
Charter School		0	
Total ADA/Enrollment	15,603	16,134	96.7%
Second Prior Year (2019-20)			
District Regular	15,194	15,730	
Charter School			
Total ADA/Enrollment	15,194	15,730	96.6%
First Prior Year (2020-21)			
District Regular	15,194	15,131	
Charter School	0		
Total ADA/Enrollment	15,194	15,131	100.4%
Historical Average Ratio:			97.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			98.4%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	14,355	14,875		
Charter School	0			
Total ADA/Enrollment	14,355	14,875	96.5%	Met
1st Subsequent Year (2022-23)				
District Regular	13,924	14,412		
Charter School				
Total ADA/Enrollment	13,924	14,412	96.6%	Met
2nd Subsequent Year (2023-24)				
District Regular	13,748	14,266		
Charter School				
Total ADA/Enrollment	13,748	14,266	96.4%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: 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)	15,247.90	15,247.90	14,408.93	13,977.87
b. Prior Year ADA (Funded)		15,247.90	15,247.90	14,408.93
c. Difference (Step 1a minus Step 1b)		0.00	(838.97)	(431.06)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-5.50%	-2.99%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		168,424,172.00	179,555,309.00	173,948,972.00
b1. COLA percentage		0.00%	5.07%	2.48%
b2. COLA amount (proxy for purposes of this criterion)		0.00	9,103,454.17	4,313,934.51
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	5.07%	2.48%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.00%	-0.43%	-0.51%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	-1.43% to .57%	-1.51% to .49%

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)	25,364,240.00	25,364,240.00	25,364,240.00	25,364,240.00
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)	168,424,172.00	179,555,309.00	173,948,972.00	173,909,057.00
District's Projected Change in LCFF Revenue:		6.61%	-3.12%	-0.02%
LCFF Revenue Standard:		-1.00% to 1.00%	-1.43% to .57%	-1.51% to .49%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF revenue projections for the budget year and two subsequent fiscal years are estimated based on the LCFF Calculator Version 22.1b, which includes formula updates to incorporate the COLA assumptions from the Governor's 2021-22 May Revision. LCFF funding for the budget year is calculated based on the extended ADA hold-harmless provision, which maintains a higher funding level. However, LCFF funding for the first subsequent year is based on a two-year cumulative effect of reduced ADA due to actual declining enrollment.

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)	141,120,320.24	169,231,015.27	83.4%
Second Prior Year (2019-20)	138,710,565.89	164,361,998.88	84.4%
First Prior Year (2020-21)	117,982,880.00	137,099,549.00	86.1%
	Historical Average Ratio:		84.6%

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%
	81.6% to 87.6%	81.6% to 87.6%	81.6% to 87.6%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	104,988,290.00	128,275,732.00	81.8%	Met
1st Subsequent Year (2022-23)	104,910,209.00	128,315,846.00	81.8%	Met
2nd Subsequent Year (2023-24)	105,003,701.00	128,919,509.00	81.4%	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)

The District's ratio of unrestricted salaries and benefits to total unrestricted general fund expenditures, is slightly lower than the standard, due to a shift of some salaries to restricted funds (COVID relief funds).

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	-0.43%	-0.51%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-10.43% to 9.57%	-10.51% to 9.49%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-5.43% to 4.57%	-5.51% to 4.49%

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)	35,415,687.00		
Budget Year (2021-22)	44,789,039.00	26.47%	Yes
1st Subsequent Year (2022-23)	20,240,914.00	-54.81%	Yes
2nd Subsequent Year (2023-24)	12,316,856.00	-39.15%	Yes

Explanation:
(required if Yes)

Federal revenue in the 2021-22 budget year includes CARES Act, CRRSA Act, and American Recovery Plan funding, which is one-time funding to mitigate the effects of the COVID-19 pandemic. Some of this revenue is included in the first subsequent year, but removed entirely from the second subsequent year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	25,389,176.00		
Budget Year (2021-22)	9,995,552.00	-60.63%	Yes
1st Subsequent Year (2022-23)	7,876,429.00	-21.20%	Yes
2nd Subsequent Year (2023-24)	8,040,275.00	2.08%	No

Explanation:
(required if Yes)

Other State revenue in 2020-21 fiscal year includes one-time funding to mitigate the effects of the COVID-19 pandemic. This revenue has been removed from subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	10,546,591.00		
Budget Year (2021-22)	11,145,050.00	5.67%	Yes
1st Subsequent Year (2022-23)	11,145,050.00	0.00%	No
2nd Subsequent Year (2023-24)	11,145,050.00	0.00%	No

Explanation:
(required if Yes)

Other Local Revenue includes Special Education AB602 funding from the local SELPA, which fluctuates from year to year based on State funding to the local SELPA, as well as changes in district and county-wide enrollment and Special Education population.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	22,953,343.00		
Budget Year (2021-22)	15,257,572.00	-33.53%	Yes
1st Subsequent Year (2022-23)	13,174,791.00	-13.65%	Yes
2nd Subsequent Year (2023-24)	13,468,589.00	2.23%	No

Explanation:
(required if Yes)

Expenditures in first prior year reflect costs to re-open schools, which were funded with one-time revenues.

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

First Prior Year (2020-21)	31,395,399.00		
Budget Year (2021-22)	30,551,508.00	-2.69%	No
1st Subsequent Year (2022-23)	29,550,908.00	-3.28%	No
2nd Subsequent Year (2023-24)	30,209,893.00	2.23%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	71,351,454.00		
Budget Year (2021-22)	65,929,641.00	-7.60%	Met
1st Subsequent Year (2022-23)	39,262,393.00	-40.45%	Not Met
2nd Subsequent Year (2023-24)	31,502,181.00	-19.77%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	54,348,742.00		
Budget Year (2021-22)	45,809,080.00	-15.71%	Not Met
1st Subsequent Year (2022-23)	42,725,699.00	-6.73%	Met
2nd Subsequent Year (2023-24)	43,678,482.00	2.23%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

- 1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Federal revenue in the 2021-22 budget year includes CARES Act, CRRSA Act, and American Recovery Plan funding, which is one-time funding to mitigate the effects of the COVID-19 pandemic. Some of this revenue is included in the first subsequent year, but removed entirely from the second subsequent year.

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

Other State revenue in 2020-21 fiscal year includes one-time funding to mitigate the effects of the COVID-19 pandemic. This revenue has been removed from subsequent years.

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

Other Local Revenue includes Special Education AB602 funding from the local SELPA, which fluctuates from year to year based on State funding to the local SELPA, as well as changes in district and county-wide enrollment and Special Education population.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:
Books and Supplies
(linked from 6B
if NOT met)

Expenditures in first prior year reflect costs to re-open schools, which were funded with one-time revenues.

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	210,008,055.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)				
c. Net Budgeted Expenditures and Other Financing Uses	210,008,055.00	3% Required Minimum Contribution (Line 2c times 3%) 6,300,241.65	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account 6,345,250.00	Status Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,558,516.00	6,302,565.00	8,728,462.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	3,412,148.16	3,525,520.14	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	(3,019,193.10)	0.00
e. Available Reserves (Lines 1a through 1d)	9,970,664.16	6,808,892.04	8,728,462.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	218,617,188.48	213,091,623.57	225,293,016.00
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)	218,617,188.48	213,091,623.57	225,293,016.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	4.6%	3.2%	3.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.5%	1.1%	1.3%

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)	(10,021,278.75)	171,561,353.06	5.8%	Not Met
Second Prior Year (2019-20)	(1,396,889.65)	164,691,514.88	0.8%	Met
First Prior Year (2020-21)	(2,624,766.00)	138,099,549.00	1.9%	Not Met
Budget Year (2021-22) (Information only)	16,856,508.00	128,275,732.00		

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

The District experienced planned deficit spending in 2018-19, due to ongoing increases in required employer retirement contributions and significant unexpected Special Education expenses. The District identified and implemented expenditure cuts of approximately \$10 million for 2019-20; however, increased Special Education needs continue to be met through a lower level of planned deficit spending.

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)	15,973,425.00	26,583,397.27	N/A	Met
Second Prior Year (2019-20)	15,507,327.00	16,562,118.52	N/A	Met
First Prior Year (2020-21)	10,880,866.00	15,165,228.00	N/A	Met
Budget Year (2021-22) (Information only)	12,540,462.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	14,355	14,355	13,924
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): _____

- 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)	211,184,966.00	211,027,863.00	214,065,068.00
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)	211,184,966.00	211,027,863.00	214,065,068.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,335,548.98	6,330,835.89	6,421,952.04
6. Reserve Standard - by Amount (\$71,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	6,335,548.98	6,330,835.89	6,421,952.04

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	14,803,250.00	21,183,746.00	30,083,814.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	14,803,250.00	21,183,746.00	30,083,814.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.01%	10.04%	14.05%
District's Reserve Standard (Section 10B, Line 7):	6,335,548.98	6,330,835.89	6,421,952.04
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?

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?

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?

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)?

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)	(38,716,479.00)			
Budget Year (2021-22)	(37,381,214.00)	(1,335,265.00)	-3.4%	Met
1st Subsequent Year (2022-23)	(38,500,000.00)	1,118,786.00	3.0%	Met
2nd Subsequent Year (2023-24)	(39,000,000.00)	500,000.00	1.3%	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)	1,000,000.00			
Budget Year (2021-22)	0.00	(1,000,000.00)	-100.0%	Not Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

- 1c. 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)

In the 2020-21 fiscal year, the District made an additional one-time contribution of \$1 million to Fund 140 - Deferred Maintenance, which will not continue in the budget year or subsequent years.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	7	General Fund	General Fund	2,589,240
Certificates of Participation	26	General Fund	General Fund	8,000,000
General Obligation Bonds	25	Debt Service	Debt Service	256,486,520
Supp Early Retirement Program	1	General Fund	General Fund	813,568
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL:				267,889,328

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	412,105	410,000	410,000	418,000
Certificates of Participation	160,000	160,000	575,500	575,500
General Obligation Bonds	16,641,951	16,641,951	16,641,951	16,641,951
Supp Early Retirement Program	813,568		0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	18,027,624	17,211,951	17,627,451	17,635,451
Has total annual payment increased over prior year (2020-21)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

Yes

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

Explanation:
(required if Yes)

General Fund Revenues are used to pay for some long-term commitments, and General Fund revenues are projected to decrease in subsequent years.

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)

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

b. Do benefits continue past age 65?

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:

Eligible retired employees that were hired prior to 2013 have district-paid benefits to age 69.

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

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

	Self-Insurance Fund	Governmental Fund
	0	10,711,228

4. OPEB Liabilities Data must be entered.

a. Total OPEB liability	90,785,916.00
b. OPEB plan(s) fiduciary net position (if applicable)	6,485,781.00
c. Total/Net OPEB liability (Line 4a minus Line 4b)	84,300,135.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2020

5. OPEB Contributions

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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)	4,004,982.00	3,389,824.00	338,934.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	4,004,982.00	4,273,096.00	4,493,556.00
d. Number of retirees receiving OPEB benefits	243	243	243

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

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

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

No

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

--

3. Self-Insurance Liabilities
 a. Accrued liability for self-insurance programs
 b. Unfunded liability for self-insurance programs

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)

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	840.0	770.0	770.0	770.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations for the 2021-22 budget year have not been completely settled. In May 2020, an agreement was reached with OEA (teachers) for the 2020-21 year, which included salary agreements for both 2020-21 and 2021-22. Negotiations with OSSA (certificated support staff) have not been settled for either 2020-21 or 2021-22. NOTE: Prior Year 2nd Interim FTE reflects corrected number.

Negotiations Settled

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

Jun 02, 2021

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:

May 21, 2021

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: Jul 01, 2020

End Date: Jun 30, 2022

5. Salary settlement:

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

	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)?	Yes	Yes	Yes

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)
Yes	Yes	Yes
7,438,968	7,438,968	7,438,968
Capped at 13,219	Capped at 13,219	Capped at 13,219
-3.7%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes		
3,366,560	3,366,560	3,368,560

Salary agreement with OEA (teachers) for 2020-21 are 1.5% off-schedule and 1.5% on-schedule, retroactive to July 1, 2020. Salary agreement with OEA (teachers) for 2021-22 is 2.25% on-schedule for three additional professional development days added to the work/duty calendar.

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,034,570	1,046,985	1,059,549
1.2%	1.2%	1.2%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	652.5	662.0	662.0	662.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations for the 2020-21 and 2021-22 fiscal years have not been settled yet. NOTE: Prior Year 2nd Interim FTE reflects corrected number.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

354,363

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)
Yes	Yes	Yes
5,399,736	5,399,736	5,399,736
Capped at 12,027	Capped at 12,027	Capped at 12,027
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
369,155	358,616	362,920
-7.4%	-2.8%	1.2%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	68.0	73.0	73.0	73.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	No	No	No
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

105,836

4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	757,877	757,877	757,877
Percent of H&W cost paid by employer	Capped at 12.012	Capped at 12.012	Capped at 12.012
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step and column adjustments	125,423	125,797	126,174
Percent change in step & column over prior year	1.2%	1.2%	1.2%

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Are costs of other benefits included in the budget and MYPs?	Yes	Yes	Yes
Total cost of other benefits	49,495	49,495	49,495
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

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?

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?

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

- 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)

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

- 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?

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

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

- 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)

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

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

Comments:
(optional)

A6: The District offers uncapped health benefits to vested retirees hired prior to 2013 and to age 69.
A9: A new Assistant Superintendent of Business & Fiscal Services (CBO) was hired as of March 4, 2021

End of School District Budget Criteria and Standards Review

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	178,055,309.00	-3.15%	172,448,972.00	-0.02%	172,409,057.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,171,945.00	2.48%	3,250,609.00	0.61%	3,270,592.00
4. Other Local Revenues	8600-8799	1,286,200.00	0.00%	1,286,200.00	0.00%	1,286,200.00
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	(37,381,214.00)	0.32%	(37,500,000.00)	8.00%	(40,500,000.00)
6. Total (Sum lines A1 thru A5c)		145,132,240.00	-3.89%	139,485,781.00	-2.17%	136,465,849.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,322,427.00		59,224,696.00
b. Step & Column Adjustment				702,269.00		701,096.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(800,000.00)		(800,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,322,427.00	-0.16%	59,224,696.00	-0.17%	59,125,792.00
2. Classified Salaries						
a. Base Salaries				14,825,026.00		15,002,926.00
b. Step & Column Adjustment				177,900.00		180,035.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,825,026.00	1.20%	15,002,926.00	1.20%	15,182,961.00
3. Employee Benefits	3000-3999	30,840,837.00	-0.51%	30,682,587.00	0.04%	30,694,948.00
4. Books and Supplies	4000-4999	7,211,709.00	2.40%	7,384,790.00	2.23%	7,549,471.00
5. Services and Other Operating Expenditures	5000-5999	16,749,537.00	2.40%	17,151,526.00	2.23%	17,534,005.00
6. Capital Outlay	6000-6999	8,000.00	25.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	938,000.00	-44.78%	518,000.00	0.00%	518,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,619,804.00)	2.40%	(1,658,679.00)	2.23%	(1,695,668.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		128,275,732.00	0.03%	128,315,846.00	0.47%	128,919,509.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		16,856,508.00		11,169,935.00		7,546,340.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,540,462.00		29,396,970.00		40,566,905.00
2. Ending Fund Balance (Sum lines C and D1)		29,396,970.00		40,566,905.00		48,113,245.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	120,000.00		120,000.00		120,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	14,473,720.00		19,263,159.00		17,909,431.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,803,250.00		21,183,746.00		30,083,814.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,396,970.00		40,566,905.00		48,113,245.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,803,250.00		21,183,746.00		30,083,814.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		14,803,250.00		21,183,746.00		30,083,814.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d. The District anticipates a shift of \$800,000 (10 certificated staff) from Unrestricted funding, to Restricted funding, for both 2022-23 and 2023-24.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	44,789,039.00	-54.81%	20,240,914.00	-39.15%	12,316,856.00
3. Other State Revenues	8300-8599	6,823,607.00	-32.21%	4,625,820.00	3.11%	4,769,683.00
4. Other Local Revenues	8600-8799	9,858,850.00	0.00%	9,858,850.00	0.00%	9,858,850.00
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	37,381,214.00	0.32%	37,500,000.00	8.00%	40,500,000.00
6. Total (Sum lines A1 thru A5c)		98,852,710.00	-26.94%	72,225,584.00	-6.62%	67,445,389.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				27,926,364.00		29,071,080.00
b. Step & Column Adjustment				344,716.00		358,453.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				800,000.00		800,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	27,926,364.00	4.10%	29,071,080.00	3.98%	30,229,533.00
2. Classified Salaries						
a. Base Salaries				15,059,653.00		15,240,369.00
b. Step & Column Adjustment				180,716.00		182,884.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,059,653.00	1.20%	15,240,369.00	1.20%	15,423,253.00
3. Employee Benefits	3000-3999	15,297,572.00	13.88%	17,420,693.00	3.82%	18,086,636.00
4. Books and Supplies	4000-4999	8,045,863.00	-28.04%	5,790,001.00	2.23%	5,919,118.00
5. Services and Other Operating Expenditures	5000-5999	13,801,971.00	-10.16%	12,399,382.00	2.23%	12,675,888.00
6. Capital Outlay	6000-6999	109,010.00	-8.27%	100,000.00	0.00%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,765,000.00	0.00%	1,765,000.00	0.00%	1,765,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	903,801.00	2.40%	925,492.00	2.23%	946,131.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		82,909,234.00	-0.24%	82,712,017.00	2.94%	85,145,559.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		15,943,476.00		(10,486,433.00)		(17,700,170.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		18,481,371.00		34,424,847.00		23,938,414.00
2. Ending Fund Balance (Sum lines C and D1)		34,424,847.00		23,938,414.00		6,238,244.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	34,424,847.00		23,938,414.00		6,238,244.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		34,424,847.00		23,938,414.00		6,238,244.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d. The District anticipates a shift of \$800,000 (10 certificated staff) from Unrestricted funding, to Restricted funding, for both 2022-23 and 2023-24.						

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols C-A/A) (B)	2022-23 Projection (C)	% Change (Cols E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	178,055,309.00	-3.15%	172,448,972.00	-0.02%	172,409,057.00
2. Federal Revenues	8100-8299	44,789,039.00	-54.81%	20,240,914.00	-39.15%	12,316,856.00
3. Other State Revenues	8300-8599	9,995,552.00	-21.20%	7,876,429.00	2.08%	8,040,275.00
4. Other Local Revenues	8600-8799	11,145,050.00	0.00%	11,145,050.00	0.00%	11,145,050.00
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)		243,984,950.00	-13.23%	211,711,365.00	-3.68%	203,911,238.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				87,248,791.00		88,295,776.00
b. Step & Column Adjustment				1,046,985.00		1,059,549.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	87,248,791.00	1.20%	88,295,776.00	1.20%	89,355,325.00
2. Classified Salaries						
a. Base Salaries				29,884,679.00		30,243,295.00
b. Step & Column Adjustment				358,616.00		362,919.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,884,679.00	1.20%	30,243,295.00	1.20%	30,606,214.00
3. Employee Benefits	3000-3999	46,138,409.00	4.26%	48,103,280.00	1.41%	48,781,584.00
4. Books and Supplies	4000-4999	15,257,572.00	-13.65%	13,174,791.00	2.23%	13,468,589.00
5. Services and Other Operating Expenditures	5000-5999	30,551,508.00	-3.28%	29,550,908.00	2.23%	30,209,893.00
6. Capital Outlay	6000-6999	117,010.00	-5.99%	110,000.00	0.00%	110,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,703,000.00	-15.54%	2,283,000.00	0.00%	2,283,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(716,003.00)	2.40%	(733,187.00)	2.23%	(749,537.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		211,184,966.00	-0.07%	211,027,863.00	1.44%	214,065,068.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		32,799,984.00		683,502.00		(10,153,830.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		31,021,833.00		63,821,817.00		64,505,319.00
2. Ending Fund Balance (Sum lines C and D1)		63,821,817.00		64,505,319.00		54,351,489.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	120,000.00		120,000.00		120,000.00
b. Restricted	9740	34,424,847.00		23,938,414.00		6,238,244.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	14,473,720.00		19,263,159.00		17,909,431.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,803,250.00		21,183,746.00		30,083,814.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		63,821,817.00		64,505,319.00		54,351,489.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,803,250.00		21,183,746.00		30,083,814.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 a thru E2c)		14,803,250.00		21,183,746.00		30,083,814.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.01%		10.04%		14.05%
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)						
		14,355.10		14,355.10		13,924.04
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		211,184,966.00		211,027,863.00		214,065,068.00
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)						
		211,184,966.00		211,027,863.00		214,065,068.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)						
		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)						
		6,335,548.98		6,330,835.89		6,421,952.04
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)						
		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)						
		6,335,548.98		6,330,835.89		6,421,952.04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
		YES		YES		YES

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July 1 Budget
2021-22 Budget
Technical Review Checks

Oxnard Elementary

Ventura 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

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	VALUE
FD	RS	PY	GO - FN - OB		
01	3213	0	0000-0000-8290	3213	23,701,593.00
Explanation:Resources 3213 and 3214 indicate budgeted revenue for ESSER III funds (American Recovery Plan).					
01	3213	0	0000-0000-8980	3213	-4,740,319.00
01	3214	0	0000-0000-8980	3214	4,740,319.00
Explanation:Resources 3213 and 3214 indicate budgeted revenue for ESSER III funds (American Recovery Plan).					
01	3213	0	0000-0000-979Z	3213	18,961,274.00
Explanation:Resources 3213 and 3214 indicate budgeted revenue for ESSER III funds (American Recovery Plan).					
01	3213	0	0000-0000-9740	3213	18,961,274.00
01	3214	0	0000-0000-979Z	3214	4,740,319.00
Explanation:Resources 3213 and 3214 indicate budgeted revenue for ESSER III funds (American Recovery Plan).					
01	3214	0	0000-0000-9740	3214	4,740,319.00

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO - FN - OB			
01	3213	0	0000-0000-8290	01	3213	23,701,593.00
01	3213	0	0000-0000-8980	01	3213	-4,740,319.00
01	3213	0	0000-0000-9740	01	3213	18,961,274.00
01	3213	0	0000-0000-979Z	01	3213	18,961,274.00
Explanation:Resources 3213 and 3214 indicate budgeted revenue for ESSER III						

funds (American Recovery Plan).

01-3214-0-0000-0000-8980	01	3214	4,740,319.00
01-3214-0-0000-0000-9740	01	3214	4,740,319.00
01-3214-0-0000-0000-979Z	01	3214	4,740,319.00

Explanation:Resources 3213 and 3214 indicate budgeted revenue for ESSER III funds (American Recovery Plan).

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT			
FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3213-0-0000-0000-8290	3213	8290	23,701,593.00
Explanation:Resources 3213 and 3214 indicate budgeted revenue for ESSER III funds (American Recovery Plan).			
01-3213-0-0000-0000-8980	3213	8980	-4,740,319.00
Explanation:Resources 3213 and 3214 indicate budgeted revenue for ESSER III funds (American Recovery Plan).			
01-3213-0-0000-0000-9740	3213	9740	18,961,274.00
Explanation:Resources 3213 and 3214 indicate budgeted revenue for ESSER III funds (American Recovery Plan).			
01-3214-0-0000-0000-8980	3214	8980	4,740,319.00
Explanation:Resources 3213 and 3214 indicate budgeted revenue for ESSER III funds (American Recovery Plan).			
01-3214-0-0000-0000-9740	3214	9740	4,740,319.00
Explanation:Resources 3213 and 3214 indicate budgeted revenue for ESSER III funds (American Recovery Plan).			

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT			
FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-7422-0-0000-0000-9791	7422	9791	1,870,343.00

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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July 1 Budget
2020-21 Estimated Actuals
Technical Review Checks

Oxnard Elementary

Ventura 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)
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IMPORT CHECKS

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			

01-7422-0-0000-0000-9740				7422	9740	1,870,343.00
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Explanation: Resource 7422 records actual revenue received for the In-Person Instruction Grant in fiscal year 2020-21.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			

01-3220-0-0000-0000-9791				3220	9791	-2,897,506.00
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GENERAL LEDGER CHECKS**SUPPLEMENTAL CHECKS****EXPORT CHECKS**

Checks Completed.