

2021-2022

ADOPTED BUDGET

GATEWAY UNIFIEDED SCHOOL DISTRICT



CERTIFIED JUNE 30, 2021

Providing Excellence in Learning: Every Student, Every Day



GATEWAY UNIFIED SCHOOL DISTRICT
2021-2022
ADOPTED BUDGET

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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: District Office

Date: June 17, 2021

Place: District Office Board Room

Date: June 23, 2021

Time: 04:30 PM

Adoption Date: June 30, 2021

Signed: _____

Clerk/Secretary of the Governing Board

(Original signature required)

Contact person for additional information on the budget reports:

Name: Steve Henson

Telephone: 530-245-7900

Title: Assistant Superintendent

E-mail: shenson@gwusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X	
				X
			X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			Jun 30, 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:
Gateway USD contracts with Shasta-Trinity Schools Insurance Group (STSIG - JPA) for Worker's
Compensation coverage.

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

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

Date of Meeting: Jun 30, 2021

For additional information on this certification, please contact:

Name: Steve Henson

Title: Assistant Superintendent

Telephone: 530-245-7900

E-mail: shenson@gwusd.org



**GATEWAY UNIFIED SCHOOL DISTRICT
BUDGET ASSUMPTIONS
June 23, 2021**

The annual budget is a planning document which translates educational policy into sound instructional programs through the allocation of financial resources. This Budget Adoption document reflects expected revenues and planned expenditures for the 2021-2022 school year. The adoption of the 2021-2022 Preliminary Budget is required by June 30, 2021. This is in accordance with state prescribed procedures for single budget adoption, which requires that the budget be adopted and submitted to the County Office of Education on state required forms by June 30th.

The Preliminary Budget is presented based on the Governor's May 2021 Revise where he revised his economic projections for next year.

REVENUES

The LCFF COLA is 5.07%; The COLA for 2021-22 is projected at 1.7%, compounded with the deferred 2020-21 COLA of 2.31%, which equates to a 4.05% COLA. Additional support to alleviate fiscal pressures on LEAs is being proposed, and the May Revision includes funding for an additional 1.0% increase to the LCFF base. This proposal is only for the LCFF and calculates to a mega COLA of 5.07%. The District ADA is projected to continue to be based on 2019-20 ADA of 2105.39. This includes SCOE Independent Study ADA of 17.09 which is passed through to SCOE under Other Outgo in the District's expenditures. The LCFF funded dollars are projected at \$24,281,602, which is \$1,004,277 more than received in 2020-21. A portion of the LCFF revenue is generated from the unduplicated count of low income, English learner and foster youth students. Known as Supplemental and Concentration Grants, these funds need to be used to improve or increase services for the targeted students. Of the \$24,281,602 LCFF funding; \$4,366,954 is for Supplemental and Concentration.

Federal Revenue is projected to be \$11,328,303; an increase of \$1,387,156. The increase is mainly due to the CARES Act ESSER III Fund Allocations of \$8,067,214. The district received \$7,062,778 in federal funding last year due to COVID. The remaining increase is in Title I, Title IV and CSI; mainly in increased deferred income.

Other State Revenue is projected at \$2,305,682; a decrease of (\$1,849,866). The majority of the projected decrease is the one-time ELO, Expanded Learning Opportunities Grants, funding due to COVID.

Other Local Revenue is projected to be \$3,789,583; a reduction of (\$1,356,705). The decrease of (\$1,199,833) for a one-time bus grant is the significant reason for the reduction in Local Revenue. Medi-Cal and RDA were also reduced.

Interfund Transfers In are projected to be \$232,133; a decrease of (\$121,707). This is due to the decreased cost of retiree health and welfare.

Other Sources are projected to be zero.

Total General Fund Revenues (including GREAT) are projected to be \$41,937,303; a decrease of (\$936,845) from 2020-21.

EXPENDITURES

Certificated salaries are projected at \$13,010,264; an increase of \$915,590. The increase includes salary schedule step and column and the negotiated COLA increase of 1.5% for 2021-22. There are two new temporary positions funded by CSI. COVID Grants are funding an additional .4 counselor, a roving substitute teacher, an additional teacher for long distance learning, an additional nurse and an Instruction Services Coordinator.

Classified salaries are projected at \$7,022,482; a net increase of \$952,123. The increase includes step and column increases for 2021-2022. Salary negotiations have not been settled with CSEA for the 2021-22 year. Paraprofessionals are \$343,720 more than last year; classified coaches increased \$38,400, instructional support salaries \$55,234, maintenance & operations salaries increased \$58,341, transportation salaries \$83,750, other support for pupil services was budgeted \$99,000, clerical increased \$47,369 and other classified increased \$30,829. The GREAT salaries increased \$133,125. These increases are partially due to fully budgeting all vacant positions. Much of the increase is due to increasing services to mitigate learning loss due to COVID, and will need to be reduced or eliminated when the funding is spent.

Employee benefits are projected at \$9,084,950; an overall increase of \$1,263,398. STRS certificated retirement benefits increased \$368,221 due to the CalSTRS Employer Rate increasing from 16.15% to 16.92% and the increase in certificated salaries. Classified retirement benefit costs increased \$406,123 due to the CalPERS Employer Rate increasing from 20.70% to 22.91% and the increase in classified salaries. Other employee benefits increased \$489,054 due to increased salaries, SUI increasing from .05% to 1.23% and the health and welfare cap being increased by \$500 per eligible employee for all units. The workers comp rate actually went down from 2.65% to 2.17%.

Books and supplies are budgeted at \$2,480,941; a decrease of (\$1,280,231). The decrease in the books and supply budget is mainly due to taking out one time expenditures for supplies and non-capitalized equipment that was purchased with COVID funds.

Services and other operating expenses are projected to be \$8,147,131; an increase of \$1,694,340. The following increases are unrestricted, which includes LCAP: contract for nurse \$60,000, ROP contract increase \$15,239, conferences \$74,142, utilities \$12,353, Chromebook lease \$244,000 and the resource officer increased \$28,750. The following increases are restricted: conferences \$61,577, leases \$15,369, maintenance repairs \$16,850 and GREAT contracts with other LEA's increased \$55,250. In addition, \$1,112.163 was budgeted as a place holder in resource 7425-ELO, which has to be spent by 8/31/2022.

Capital Outlay is projected to be \$820,000 for HVAC replacement that is being funded with Cares Act Funding; this is a decrease of (\$923,581) from last year. The bus grants and associated costs were removed in the amount of (\$1,207,536). The difference is the one-time expenses for the E-Rate project, equipment for long distance learning and HVAC's paid with COVID funds in 2020-21.

Other Outgo is projected to be \$242,011, an increase of \$21,374, which is SCOE Independent Study ADA Pass-through, which is offset in the LCFF funding.

Direct Support/Indirect Costs are projected to be (\$64,350). This is the indirect from the Cafeteria Fund.

Transfers Out are budgeted at \$473,031; a decrease of (\$18,408). The projected encroachment for the Cafeteria Fund is \$228,031; (\$9,568) less than last year. However, \$200,832 of salaries and benefits for cafeteria is being paid out of the General Fund with COVID funding due to the loss of funding in the Cafeteria Fund. The transfer out to the Retiree Benefit Fund is \$245,000; (\$8,840) less than last year. This is the estimated amount of new retiree debt for the year 2021-22 year.

Contributions to Restricted Programs are \$4,699,555; an increase of \$623,498. \$3,193,380 for Special Ed; an increase of \$546,003 due to budgeting for vacant aide positions and increased cost for GREAT now that they are not taking students outside of partnership districts. \$1,200,000 for Routine Restricted Maintenance; an increase of \$176,696 (the Deferred Maintenance portion \$314,234 is funded by RDA which is also restricted). \$620,409 for GREAT Partnership--this is their portion of LCFF that they generate and is \$95,214 less than last year due to fewer outside students generating ADA.

The Beginning Balance is projected to be \$16,195,328, an increase of \$4,271,235 from 2020-21 Estimated Actuals. \$3,621,250 of the increase is restricted and \$649,985 is unrestricted.

The Ending Balance is projected to be \$16,916,171; \$8,898,635 unrestricted and \$8,017,536 restricted. This is an increase of \$720,843 from 2020-21's Estimated Actuals ending balance. Economic Uncertainty 14.3%.

The District Preliminary Budget includes a surplus (revenues exceed expenditures) in the amount of \$720,843. There are many unpredictable factors which affect revenue and expenditures. Because of that, the district based the budget on assumptions, the best information available at the time the budget was prepared. The Adopted Budget should be considered a "financial snapshot" on the date it is adopted by the Board of Trustees.

COMPARISON OF REVENUES AND EXPENDITURES: 2021-22 ADOPTED BUDGET COMPARED TO 2020-21 MAY REVISION

Gateway Unified School District

6/23/21

		2020-21 MAY REVISION			2021-22 ADOPTED BUDGET			Diff		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Object									
LCFF Revenue Sources	8010 - 8099	23,277,325	-	23,277,325	24,281,602	-	24,281,602	1,004,277	-	1,004,277
Federal Revenues	8100 - 8299	272,880	9,668,267	9,941,147	95,191	11,233,112	11,328,303	(177,689)	1,564,845	1,387,156
Other State Revenues	8300 - 8599	404,580	3,750,968	4,155,548	398,517	1,907,165	2,305,682	(6,063)	(1,843,803)	(1,849,866)
Other Local Revenues	8600 - 8799	393,078	4,753,210	5,146,288	376,802	3,412,781	3,789,583	(16,276)	(1,340,429)	(1,356,705)
Interfund Transfers In	8910 - 8929	353,840	-	353,840	232,133	-	232,133	(121,707)	-	(121,707)
Other Sources	8930 - 8979	-	-	-	-	-	-	-	-	-
Contributions	8980 - 8999	(4,076,057)	4,076,057	-	(4,699,555)	4,699,555	-	(623,498)	623,498	-
TOTAL REVENUES		20,625,646	22,248,502	42,874,148	20,684,690	21,252,613	41,937,303	59,044	(995,889)	(936,845)
EXPENDITURES	Object									
Certificated Salaries	1000 - 1999	8,574,113	3,520,561	12,094,674	9,075,297	3,934,967	13,010,264	501,184	414,406	915,590
Classified Salaries	2000 - 2999	3,279,994	2,790,365	6,070,359	3,638,106	3,384,376	7,022,482	358,112	594,011	952,123
STRS	3101-3102	1,342,826	1,644,866	2,987,692	1,520,761	1,835,152	3,355,913	177,935	190,286	368,221
PERS	3201-3202	638,068	601,687	1,239,755	835,589	810,289	1,645,878	197,521	208,602	406,123
Other Employee Benefits	3300-3999	2,530,595	1,063,510	3,594,105	2,725,519	1,357,640	4,083,159	194,924	294,130	489,054
Total Employee Benefits		4,511,489	3,310,063	7,821,552	5,081,869	4,003,081	9,084,950	570,380	693,018	1,263,398
Total Salary and Benefits		16,365,596	9,620,989	25,986,585	17,795,272	11,322,424	29,117,696	1,429,676	1,701,435	3,131,111
Books and Supplies	4000 - 4999	728,904	3,032,268	3,761,172	888,864	1,592,077	2,480,941	159,960	(1,440,191)	(1,280,231)
Services, Other Operating Expenses	5000 - 5999	2,402,958	4,049,833	6,452,791	2,766,764	5,380,367	8,147,131	363,806	1,330,534	1,694,340
Capital Outlay	6000 - 6599	-	1,743,581	1,743,581	-	820,000	820,000	-	(923,581)	(923,581)
Other Outgo	7100 - 7499	220,637	-	220,637	231,823	10,188	242,011	11,186	10,188	21,374
Direct Support / Indirect Costs	7300 - 7399	(233,873)	180,581	(53,292)	(293,741)	229,391	(64,350)	(59,868)	48,810	(11,058)
Interfund Transfers Out	7610 - 7629	491,439	-	491,439	473,031	-	473,031	(18,408)	-	(18,408)
Other Uses	7630 - 7699	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		19,975,661	18,627,252	38,602,913	21,862,013	19,354,447	41,216,460	1,886,352	727,195	2,613,547
NET INCREASE/DECREASE IN FUND BALANCE		649,985	3,621,250	4,271,235	(1,177,323)	1,898,166	720,843	(1,827,308)	(1,723,084)	(3,550,392)
BEGINNING BALANCE		9,425,973	2,498,120	11,924,093	10,075,958	6,119,370	16,195,328	649,985	3,621,250	4,271,235
Audit Adjustment/Restatement		-	-	-	-	-	-	-	-	-
ENDING BALANCE		10,075,958	6,119,370	16,195,328	8,898,635	8,017,536	16,916,171	(1,177,323)	1,898,166	720,843

Components of Ending Fund Balance

Reserved Rev Cash/GAINS/Stores	12,900	-	12,900	13,100	-	13,100	200	-	200
Economic Uncertainty	5,824,447	-	5,824,447	5,903,067	-	5,903,067	78,620	-	78,620
Board Designated/Assigned	4,238,611	-	4,238,611	2,982,468	-	2,982,468	(1,256,143)	-	(1,256,143)
Restricted	-	6,119,370	6,119,370	-	8,017,536	8,017,536	-	1,898,166	1,898,166
Undesignated	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance	10,075,958	6,119,370	16,195,328	8,898,635	8,017,536	16,916,171	(1,177,323)	1,898,166	720,843

ECONOMIC UNCERTAINTY

15.1%

14.3%

-0.8%

GATEWAY UNIFIED SCHOOL DISTRICT
Comparison of Ending Fund Balance: 2021-22 Adopted To 2020-21 May Revision
June 23, 2021

	2020-21 MAY REVISION	2021-22 ADOPTED BUDGET
REVOLVING CASH/STORES/PREPAIDS	12,900	13,100
UNREALIZED GAINS	0	0
ECONOMIC UNCERTAINTY	5,824,447	5,903,067
RESTRICTED		
COVID19-SB117	33,995	0
CARES Act ESSER -3212	2,319,273	0
ESSER III - 3213	0	4,788,771
ARP-LRNG LOSS - 3214		1,179,289
Corona Virus - 3215	0	0
Classified Professional Development - 7311	24,542	22,406
ELO Exp Lrng - 7425	1,322,492	0
ELO Para	109,258	0
Instructional Lottery	352,448	170,559
Medi-Cal	400,306	383,626
Music Grant Donation	3,007	0
RDA for Capital Improvements	1,363,695	1,299,461
Site Specific General Ed	190,354	173,424
TOTAL RESTRICTED	6,119,370	8,017,536
Unrestricted/Assigned		
Classroom Furniture	125,000	125,000
Chromebooks	0	0
Deferred Maintenance	104,289	104,289
Early Intervention Grant-Unrestricted	87,227	0
Forest Reserve - Replacement Equipment	680,993	775,517
Insurance Proceeds for Fire at Canyon	140,744	0
LCAP	231,017	0
Lottery	615,056	656,163
MediCal Administrative Activities	878,999	878,499
MediCal BackCasting Set Aside	70,000	70,000
Set Aside for funding losses/future deficits	925,352	0
Student Sports - Fundraising	8,711	10,494
Student Programs - Fundraising	15,381	6,664
Technology Infrastructure	105,842	105,842
Textbook Adoptions	250,000	250,000
TOTAL UNRESTRICTED	4,238,611	2,982,468
UNDESIGNATED/UNAPPROPRIATED	0	0
TOTAL ENDING BALANCE	16,195,328	16,916,171

ENDING FUND BLANCE - ALL FUNDS

2021-2022 ADOPTED BUDGET

FUND	Description	Beginning Balance	21-22 Revenue	21-22 Expenditures	Ending Balance	Increase/ (Decrease)
01	General Fund	16,077,680.00	39,232,754.00	38,524,202.00	16,786,232.00	708,552.00
02	GREAT	117,648.00	2,704,549.00	2,692,258.00	129,939.00	12,291.00
	Total for 01,02 & 08 SACS 01	16,195,328.00	41,937,303.00	41,216,460.00	16,916,171.00	720,843.00
13	Cafeteria	95,032.00	1,194,831.00	1,204,863.00	85,000.00	(10,032.00)
20	Special Reserve Post Retirement	441,130.00	253,500.00	232,133.00	462,497.00	21,367.00
21	Capital Building Bond Fund	729,815.00	10,000.00	0.00	739,815.00	10,000.00
25	Capital Facilities Funds	2,109,025.00	520,000.00	17,600.00	2,611,425.00	502,400.00
40	Special Reserve Capital Project	2,389.00	35.00	0.00	2,424.00	35.00
51	Bond Interest & Redemption	1,841,290.00	1,304,749.00	1,552,333.00	1,593,706.00	(247,584.00)
52	Bond Interest & Redemption	1,134,010.00	869,885.00	885,615.00	1,118,280.00	(15,730.00)
51/52	Total for 51 & 52, SACS 51	2,975,300.00	2,174,634.00	2,437,948.00	2,711,986.00	(263,314.00)
TOTAL		22,548,019.00	46,090,303.00	45,109,004.00	23,529,318.00	981,299.00

OTHER FUNDS

Cafeteria Fund-Form 13: The beginning balance is budgeted at \$95,032 and is projected to end the year with \$85,000. The General Fund is projecting a contribution of \$228,031; \$9,568 less than 2020-2021.

Special Reserve Fund-Form 20: The beginning balance is \$441,130 and the ending balance is projected to be \$462,497. A transfer of \$232,133 to the General Fund is budgeted to cover the cost of retiree benefits, and a \$245,000 transfer in from the General Fund is budgeted to cover future liability for current retirees.

Bond Construction Fund-Form 21: The beginning balance is \$729,815 and the ending balance is budgeted to be \$739,815. No expenditures are budgeted at this time.

County School Facilities Fund (Developer Fee)-Form 25: The beginning balance is \$2,109,025 and the ending balance is projected to be \$2,611,425. Developer Fee collections are projected to be \$495,000.

Special Reserve for Capital Outlay Fund-Form 40: The beginning balance is \$2,389 and the ending balance is projected to be \$2,424.

Bond Fund: Fund 51 beginning balance is \$1,841,290 and the ending balance budget is \$1,593,706. Fund 52 beginning balance is \$1,134,010 and the ending balance budget is \$1,118,280. The combined ending balance is projected at \$2,711,986. The revenue in these funds comes through tax collections at the County level and proceeds are used to pay District bond debt.

GATEWAY UNIFIED SCHOOL DISTRICT
Other Funds Summary
June 23, 2021

	2020-2021 MAY REVISION	2021-2022 ADOPTED BUDGET	CHANGE
GENERAL FUND/GREAT: FUND 01			
Projected Ending Balance:	\$16,195,328	\$16,916,171	\$720,843
CAFETERIA: FUND 13			
Projected Ending Balance:	\$95,032	\$85,000	(\$10,032)
SPECIAL RESERVE FUND FOR RETIREE BENEFITS: FUND 20			
Projected Ending Balance:	\$441,130	\$462,497	\$21,367
BUILDING FUND: FUND 21			
Projected Ending Balance:	\$729,815	\$739,815	\$10,000
CAPITAL FACILITES FUND (DEVELOPER FEES): FUND 25			
Projected Ending Balance:	\$2,109,025	\$2,611,425	\$502,400
SPECIAL RESERVE FUND FOR CAPITAL OUTLAY: FUND 40			
Projected Ending Balance:	\$2,389	\$2,424	\$35
BOND INTEREST AND REDEMPTION FUND: FUND 51/52			

**GATEWAY UNIFIED SCHOOL DISTRICT
MULTI-YEAR PROJECTION ASSUMPTIONS
June 23, 2021**

2022-23

REVENUES: \$33,167,313

The LCFF is based on estimated prior year ADA of 1990.89, a decrease of 84.95 ADA (change from 2019/20 ADA). Used 2.48% COLA and 71.48% for unduplicated count. Funding decrease of (\$458,898) is mainly due to ADA decline.

Federal income decreased (\$8,350,165); which is mainly due to removing one-time COVID funding.

State income decreased (\$7,182); which is mainly due to declining enrollment.

Local income increased \$46,255; which is mainly to cover increased cost in the GREAT.

Transfers In remained the same.

EXPENDITURES: \$38,507,781

Total Salaries and benefits: \$29,566,376, an increase of \$448,680.

Includes \$354,160 for cost of step and column including benefits; for all units.

Savings of (\$109,638) for replacing three certificated retirees.

Reduction of (\$120,300) in COVID funding.

Estimated cost for minimum wage increase is \$23,832.

Increased STRS rate from 16.15% to 16.92% for a cost of \$118,403 and increased PERS from 20.7% to 22.91% for an increased cost of \$206,055.

Total Books and Supplies: \$2,097,425, a decrease of (\$383,516); which is mainly one-time COVID expenditures.

Total Services and Other Operating: \$6,136,538, a decrease of (\$2,010,593). Utilities were increased 5% along with LEA contracts. The reductions were mainly in COVID expenditures.

Other Outgo: \$248,761, an increase of \$6,750; \$1,000 for SCOE Special Ed Transportation and \$5,750 for COLA on SCOE ADA pass-through.

Interfund Transfers Out: \$523,031, an increase of \$50,000; \$15,000 for Café and \$35,000 for Retiree Benefit Fund.

Deficit Spending: \$5,340,468; \$2,476,942 unrestricted and \$2,863,526 restricted. The restricted deficit is due to spending one-time COVID Grants.

The Ending Balance is projected to be: \$11,575,703; Economic Uncertainty 9.5%.

2023-24

REVENUES: \$33,109,773

The LCFF is based on prior year ADA of 1969.89, a decrease of 21 ADA. Used 3.11% COLA and 71.61% unduplicated percentage. Funding increased \$523,493.

Federal funding decreased (\$560,763); which is mainly due to the end of the CSI Grant.

State funding decreased (\$7,363) due to declining enrollment.

Local funding decreased (\$12,907); interest was reduced (\$50,000) and income for the GREAT was increased to cover increase in expenditures.

EXPENDITURES: \$39,221,533

Total Salaries and Benefits: \$29,798,263, an increase of \$231,887.

Includes \$256,887 for cost of step and column for all units, including benefits.

Salary savings on replacing three certificated retirees, (\$90,000).

STRS remained at 18.1% and PERS increased from 26.1% to 27.1% for a cost of \$65,000.

Total Books and Supplies: \$2,097,425, the same as the prior year.

Total Services and Other Operating: \$6,550,008, an increase of \$413,470.

The increase is due to budgeting to spend the last of the ESSER III (COVID) Grant.

Other Outgo: \$267,156, an increase of \$18,395. This is SCOE Special Ed transportation and ADA pass-through.

Interfund Transfers Out: \$573,031, an increase of \$50,000 between Café and Retiree Benefit Funds.

Deficit Spending: \$6,111,760; \$2,643,468 unrestricted and \$3,468,292 restricted. The restricted deficit is due to spending the final COVID Grants.

The Ending Balance is projected to be: \$5,463,943; Unrestricted is \$3,778,225 and Restricted is \$1,685,718. Economic Uncertainty is 3.5% of total expenditures.

MULTI-YEAR PROJECTION: 2021-22 ADOPTED BUDGET

Gateway Unified School District

6/23/2021

		2021-22 Adopted Budget			2022-23 Projected			2023-24 Projected		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
REVENUES	Object									
LCFF Revenue Sources	8010 - 8099	24,281,602	-	24,281,602	23,822,704	-	23,822,704	24,346,197	-	24,346,197
Federal Revenues	8100 - 8299	95,191	11,233,112	11,328,303	90,431	2,887,707	2,978,138	85,910	2,331,465	2,417,375
Other State Revenues	8300 - 8599	398,517	1,907,165	2,305,682	392,413	1,906,087	2,298,500	386,863	1,904,274	2,291,137
Other Local Revenues	8600 - 8799	376,802	3,412,781	3,789,583	376,802	3,459,036	3,835,838	326,802	3,496,129	3,822,931
Interfund Transfers In	8910 - 8929	232,133	-	232,133	232,133	-	232,133	232,133	-	232,133
Other Sources	8930 - 8979	-	-	-	-	-	-	-	-	-
Contributions	8980 - 8999	(4,699,555)	4,699,555	-	(5,085,044)	5,085,044	-	(5,394,123)	5,394,123	-
TOTAL REVENUES		20,684,690	21,252,613	41,937,303	19,829,439	13,337,874	33,167,313	19,983,782	13,125,991	33,109,773
EXPENDITURES	Object									
Certificated Salaries	1000 - 1999	9,075,297	3,934,967	13,010,264	9,152,195	3,856,303	13,008,498	9,256,914	3,820,411	13,077,325
Classified Salaries	2000 - 2999	3,638,106	3,384,376	7,022,482	3,678,230	3,417,776	7,096,006	3,709,000	3,433,243	7,142,243
Total Employee Benefits	3000-3999	5,081,869	4,003,081	9,084,950	5,302,576	4,159,296	9,461,872	5,395,843	4,182,852	9,578,695
Total Salary and Benefits		17,795,272	11,322,424	29,117,696	18,133,001	11,433,375	29,566,376	18,361,757	11,436,506	29,798,263
Books and Supplies	4000 - 4999	888,864	1,592,077	2,480,941	888,864	1,208,561	2,097,425	888,864	1,208,561	2,097,425
Services, Other Operating Expenses	5000 - 5999	2,766,764	5,380,367	8,147,131	2,803,764	3,332,774	6,136,538	2,838,482	3,711,526	6,550,008
Capital Outlay	6000 - 6599	-	820,000	820,000	-	-	-	-	-	-
Other Outgo	7100 - 7499	231,823	10,188	242,011	237,573	11,188	248,761	244,968	22,188	267,156
Direct Support / Indirect Costs	7300 - 7399	(293,741)	229,391	(64,350)	(279,852)	215,502	(64,350)	(279,852)	215,502	(64,350)
Interfund Transfers Out	7610 - 7629	473,031	-	473,031	523,031	-	523,031	573,031	-	573,031
Other Uses	7630 - 7699	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES		21,862,013	19,354,447	41,216,460	22,306,381	16,201,400	38,507,781	22,627,250	16,594,283	39,221,533
NET INCREASE/DECREASE IN FUND BALANCE		(1,177,323)	1,898,166	720,843	(2,476,942)	(2,863,526)	(5,340,468)	(2,643,468)	(3,468,292)	(6,111,760)
BEGINNING BALANCE		10,075,958	6,119,370	16,195,328	8,898,635	8,017,536	16,916,171	6,421,693	5,154,010	11,575,703
Audit Adjustment/Restatement		-	-	-	-	-	-	-	-	-
ENDING BALANCE		8,898,635	8,017,536	16,916,171	6,421,693	5,154,010	11,575,703	3,778,225	1,685,718	5,463,943

Components of Ending Fund Balance

Reserved Rev Cash/GAINS/Stores	13,100	-	13,100	13,100	-	13,100	13,100	-	13,100
Economic Uncertainty	5,903,067	-	5,903,067	3,670,215	-	3,670,215	1,372,555	-	1,372,555
Board Designated/Assigned	2,982,468	-	2,982,468	2,738,378	-	2,738,378	2,392,570	-	2,392,570
Restricted	-	8,017,536	8,017,536	-	5,154,010	5,154,010	-	1,685,718	1,685,718
Undesignated	-	-	-	-	-	-	-	-	-
Total Ending Fund Balance	8,898,635	8,017,536	16,916,171	6,421,693	5,154,010	11,575,703	3,778,225	1,685,718	5,463,943

ECONOMIC UNCERTAINTY

14.3%

9.5%

3.50%

**GATEWAY UNIFIED SCHOOL DISTRICT
2021-2022 ADOPTED BUDGET
JUNE 23, 2021**

ENDING FUND BALANCES FOR MULTI-YEAR PROJECTIONS

DESCRIPTION	2021-22 ADOPTED	2021-22 PROJECTED	2022-23 PROJECTED
NONSPENDABLE:			
Revolving Cash - 9711	12,100	12,100	12,100
Prepays - 9713	1,000	1,000	1,000
TOTAL NONSPENDABLE	13,100	13,100	13,100
RESTRICTED:			
Covid 19 SB117 - 7388	0		
ESSER III - 3213	4,788,771	2,872,486	0
APR-LRNG LOSS - 3214	1,179,289	413,420	0
CORONAVIRUS - 3215	0	0	0
Classified Professional Development - 7311	22,406	20,270	18,134
ELO Exp Lrng - COVID - 7425	0	0	0
ELO Para - 7426	0	0	0
Instructional Lottery	166,310	86,604	5,884
Instructional Lottery - GREAT	4,249	2,573	897
Medi-Cal	277,560	248,387	219,214
Medi-Cal - GREAT	106,066	118,549	131,032
Music Grant Donation	0	0	0
RDA Funds for Capital Improvent/Deferred Maint	1,299,461	1,235,227	1,170,993
Site Specific - Gen Ed	173,424	156,494	139,564
Site Specific - GREAT	0	0	0
TOTAL RESTRICTED	8,017,536	5,154,010	1,685,718
ECONOMIC UNCERTAINTY:			
Economic Uncertainty - 9789	3,832,021	1,558,994	
Economic Uncertainty, Mandated Costs - 9789	2,071,046	2,111,221	1,372,555
Economic Uncertainty - Forest Reserve	0	0	0
Economic Uncertainty - Unrestricted Lottery	0	0	0
TOTAL ECONOMIC UNCERTAINTY - 9789	5,903,067	3,670,215	1,372,555
UNRESTRICTED - ASSIGNED:			
Classroom Furniture	125,000	0	0
Chromebooks	0		
Deferred Maintenance	104,289	104,289	104,289
Early Intervention Grant	0	0	0
Forest Reserve - Replacement Equipment	775,517	870,041	964,565
Insurance Proceeds for Fire at Canyon	0	0	0
Lottery	636,539	673,168	230,079
Lottery - GREAT	19,624	18,098	19,572
Mandated Costs	0	0	0
MediCal Administrative Activities	878,499	877,999	877,499
MediCal Back Casting Set Aside	70,000	70,000	70,000
MediCal Administrative Activities - GREAT	0	0	0
Set Aside for funding losses/future deficits	0	0	0
Student Sports - Fundraising	10,494	12,277	14,060
Student Programs - Fundraising	6,664	6,664	6,664
Supplemental & Concentration (LCAP)-Chromebooks	0		
Technology Infrastructure	105,842	105,842	105,842
Textbook Adoptions	250,000	0	0
TOTAL UNRESTRICTED - ASSIGNED	2,982,468	2,738,378	2,392,570
TOTAL ENDING FUND BALANCE	16,916,171	11,575,703	5,463,943

**Adopted Budget
2021-22 Budget Attachment
Balances Above Minimum Reserve Requirements**

Reasons for Assigned and Unassigned Ending Fund Balances Above the Minimum Recommended Reserves

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

Combined Assigned and Unassigned/unappropriated Fund Balances				
Objects 9780/9789/9790				
Form	Fund	2021-22	2022-23	2023-24
01	General Fund/County School Service Fund	\$8,885,535	\$6,408,593	\$3,765,125
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	\$0.00	\$0.00
Total Assigned and Unassigned Ending Fund Balances		\$8,885,535	\$6,408,593	\$3,765,125
District Standard Reserve Level		3%	3%	3%
Less District Minimum Reserve for Economic Uncertainties		\$1,236,494	\$1,155,233	\$1,176,646
Remaining Balance to Substantiate Need		\$7,649,041	\$5,253,360	\$2,588,479

Reasons for Fund Balances Above the Minimum Reserve for Economic Uncertainties					
Form	Fund	Description of Need	2021-22	2022-23	2023-24
01	General Fund/County School Service Fund	Classroom Furniture	\$125,000.00	\$0.00	\$0.00
01	General Fund/County School Service Fund	Deferred Maintenance	\$104,289	\$104,289	\$104,289
01	General Fund/County School Service Fund	Technology Infrastructure	\$105,842	\$105,842	\$105,842
01	General Fund/County School Service Fund	MediCal Administrative Activities	\$878,499	\$877,999	\$877,499
01	General Fund/County School Service Fund	MediCal Back Casting Set Aside	\$70,000	\$70,000	\$70,000
01	General Fund/County School Service Fund	Student Programs: fundraising	\$10,494	\$12,277	\$14,060
01	General Fund/County School Service Fund	Student Sports: fundraising	\$6,664	\$6,664	\$6,664
01	General Fund/County School Service Fund	Forest Reserve for Equipment Replacement	\$775,517	\$870,041	\$964,565
01	General Fund/County School Service Fund	Unrestricted Lottery for Textbooks	\$656,163	\$691,266	\$249,651
01	General Fund/County School Service Fund	Textbook Adoptions	\$250,000		
01	General Fund/County School Service Fund	Board Fund Balance Policy requiring available reserves of 17% of General Fund Expenditures	\$4,666,573	\$2,514,982	\$196,109
17	Special Reserve Fund for Other Than Capital Outlay Projects				
Insert Lines above as needed					
Total of Substantiated Needs			\$7,649,041	\$5,253,360	\$2,588,679

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

**GATEWAY UNIFIED SCHOOL DISTRICT
BOARD ACTION
June 30, 2021**

The District Board of Education shall certify in writing that the Adopted Budget was developed using the state-adopted Criteria and Standards. It includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties.

In certifying the 2021-2022 Budget Adoption Report, the Board understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

ACTION REQUESTED:

It is recommended that the Board certify the 2021-2022 Budget Adoption Report.

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 Charter School	2,142	2,146		
Total ADA	2,142	2,146	N/A	Met
Second Prior Year (2019-20) District Regular Charter School	2,125	2,127		
Total ADA	2,125	2,127	N/A	Met
First Prior Year (2020-21) District Regular Charter School	2,076	2,076		
Total ADA	2,076	2,076	0.0%	Met
Budget Year (2021-22) District Regular Charter School	2,076	0		
Total ADA	2,076			

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	2,286	2,460		
Charter School				
Total Enrollment	2,286	2,460	N/A	Met
Second Prior Year (2019-20)				
District Regular	2,255	2,423		
Charter School				
Total Enrollment	2,255	2,423	N/A	Met
First Prior Year (2020-21)				
District Regular	2,222	2,170		
Charter School				
Total Enrollment	2,222	2,170	2.3%	Not Met
Budget Year (2021-22)				
District Regular	2,165			
Charter School				
Total Enrollment	2,165			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Due to the Covid-19 pandemic, enrollment was lower than predicted.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	2,117	2,460	
Charter School		0	
Total ADA/Enrollment	2,117	2,460	86.1%
Second Prior Year (2019-20)			
District Regular	2,077	2,423	
Charter School			
Total ADA/Enrollment	2,077	2,423	85.7%
First Prior Year (2020-21)			
District Regular	2,076	2,170	
Charter School	0		
Total ADA/Enrollment	2,076	2,170	95.7%
Historical Average Ratio:			89.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			89.7%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	1,991	2,165		
Charter School	0			
Total ADA/Enrollment	1,991	2,165	92.0%	Not Met
1st Subsequent Year (2022-23)				
District Regular	1,991	2,143		
Charter School				
Total ADA/Enrollment	1,991	2,143	92.9%	Not Met
2nd Subsequent Year (2023-24)				
District Regular	1,970	2,123		
Charter School				
Total ADA/Enrollment	1,970	2,123	92.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

ADA for 21/22 is held harmless

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)	2,105.39	2,105.39	2,020.44	1,999.44
b. Prior Year ADA (Funded)		2,105.39	2,105.39	2,020.44
c. Difference (Step 1a minus Step 1b)		0.00	(84.95)	(21.00)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-4.03%	-1.04%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		23,273,026.00	24,281,978.00	23,822,704.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		1,179,942.42	602,193.05	740,886.09
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		5.07%	2.48%	3.11%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		5.07%	-1.55%	2.07%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.07% to 6.07%	-2.55% to -.55%	1.07% to 3.07%

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)	14,528,231.00	13,726,954.00	13,726,954.00	13,967,386.00
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)	25,202,453.00	26,172,264.00	25,779,529.00	26,359,678.00
District's Projected Change in LCFF Revenue:		3.85%	-1.50%	2.25%
LCFF Revenue Standard:		4.07% to 6.07%	-2.55% to -.55%	1.07% to 3.07%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD 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)

Unduplicated percent decreased from 73.02% to 72.08% in 20-21 resulting in less supplemental and concentration funding in the LCFF.

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)	17,306,333.42	20,469,257.81	84.5%
Second Prior Year (2019-20)	16,340,511.98	19,076,033.38	85.7%
First Prior Year (2020-21)	16,365,596.00	19,484,222.00	84.0%
	Historical Average Ratio:		84.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	3.0%	3.0%	3.0%
	81.7% to 87.7%	81.7% to 87.7%	81.7% to 87.7%

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)	17,795,272.00	21,388,982.00	83.2%	Met
1st Subsequent Year (2022-23)	18,133,001.00	21,783,350.00	83.2%	Met
2nd Subsequent Year (2023-24)	18,361,757.00	22,054,219.00	83.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	5.07%	-1.55%	2.07%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.93% to 15.07%	-11.55% to 8.45%	-7.93% to 12.07%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.07% to 10.07%	-6.55% to 3.45%	-2.93% to 7.07%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	9,941,147.00		
Budget Year (2021-22)	11,328,303.00	13.95%	Yes
1st Subsequent Year (2022-23)	2,978,138.00	-73.71%	Yes
2nd Subsequent Year (2023-24)	2,417,375.00	-18.83%	Yes

Explanation:
(required if Yes)

21-22 ESSER III allocation budgeted. 22-23 Removed one-time Covid funds. 23-24 Removed CSI funding (end of grant period).

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	4,155,548.00		
Budget Year (2021-22)	2,305,682.00	-44.52%	Yes
1st Subsequent Year (2022-23)	2,298,500.00	-0.31%	No
2nd Subsequent Year (2023-24)	2,291,137.00	-0.32%	No

Explanation:
(required if Yes)

21-22 Removed one-time ELO funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	5,146,288.00		
Budget Year (2021-22)	3,789,583.00	-26.36%	Yes
1st Subsequent Year (2022-23)	3,835,838.00	1.22%	No
2nd Subsequent Year (2023-24)	3,822,931.00	-0.34%	No

Explanation:
(required if Yes)

21-22 Removed Bus grant, reduction in MediCal and RDA funds.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	3,761,172.00		
Budget Year (2021-22)	2,480,941.00	-34.04%	Yes
1st Subsequent Year (2022-23)	2,097,425.00	-15.46%	Yes
2nd Subsequent Year (2023-24)	2,097,425.00	0.00%	No

Explanation:
(required if Yes)

21-22 & 22-23 Removed one-time expenditures purchased with Covid funds.

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

First Prior Year (2020-21)	6,452,791.00		
Budget Year (2021-22)	8,147,131.00	26.26%	Yes
1st Subsequent Year (2022-23)	6,136,538.00	-24.68%	Yes
2nd Subsequent Year (2023-24)	6,550,008.00	6.74%	No

Explanation:
(required if Yes)

21-22 Budgeted part of ELO and other Covid funding that has not been determined. 22-23 Removed some of the Covid expenditures.

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)	19,242,983.00		
Budget Year (2021-22)	17,423,568.00	-9.45%	Not Met
1st Subsequent Year (2022-23)	9,112,476.00	-47.70%	Not Met
2nd Subsequent Year (2023-24)	8,531,443.00	-6.38%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	10,213,963.00		
Budget Year (2021-22)	10,628,072.00	4.05%	Met
1st Subsequent Year (2022-23)	8,233,963.00	-22.53%	Not Met
2nd Subsequent Year (2023-24)	8,647,433.00	5.02%	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)

21-22 ESSER III allocation budgeted. 22-23 Removed one-time Covid funds. 23-24 Removed CSI funding (end of grant period).

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

21-22 Removed one-time ELO funds.

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

21-22 Removed Bus grant, reduction in MediCal and RDA funds.

- 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)

21-22 & 22-23 Removed one-time expenditures purchased with Covid funds.

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

21-22 Budgeted part of ELO and other Covid funding that has not been determined. 22-23 Removed some of the Covid expenditures.

7. CRITERION: Facilities Maintenance

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

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

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

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

1.	a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?	<input type="text" value="No"/>
	b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(D) (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	<input type="text" value="0.00"/>
2.	Ongoing and Major Maintenance/Restricted Maintenance Account	
	a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999, exclude resources 3210, 3215, 3220, 5316, 7027, 7420, and 7690)	<input type="text" value="40,009,195.00"/>
	b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	<input type="text" value="0.00"/>
	c. Net Budgeted Expenditures and Other Financing Uses	<input type="text" value="40,009,195.00"/>

	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
	<input type="text" value="1,200,275.85"/>	<input type="text" value="1,200,000.00"/>	<input type="text" value="Not Met"/>

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

\$276 Will be added at first interim.

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)	4,550,940.76	6,125,788.01	5,824,447.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(195,151.00)	0.00
e. Available Reserves (Lines 1a through 1d)	4,550,940.76	5,930,637.01	5,824,447.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	34,690,384.32	32,331,645.58	38,602,913.00
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)	34,690,384.32	32,331,645.58	38,602,913.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	13.1%	18.3%	15.1%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.4%	6.1%	5.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	602,613.75	21,013,007.81	N/A	Met
Second Prior Year (2019-20)	2,618,841.24	19,722,971.96	N/A	Met
First Prior Year (2020-21)	649,985.00	19,975,661.00	N/A	Met
Budget Year (2021-22) (Information only)	(1,177,323.00)	21,862,013.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2018-19)	6,642,597.00	6,204,515.43	6.6%		Not Met
Second Prior Year (2019-20)	5,551,832.00	6,807,129.18	N/A		Met
First Prior Year (2020-21)	7,804,843.00	9,425,973.00	N/A		Met
Budget Year (2021-22) (Information only)	10,075,958.00				

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.)	1,991	1,991	1,991
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): _____

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	41,216,460.00	38,507,781.00	39,221,533.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	41,216,460.00	38,507,781.00	39,221,533.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,236,493.80	1,155,233.43	1,176,645.99
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)	1,236,493.80	1,155,233.43	1,176,645.99

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)	5,903,067.00	3,670,215.00	1,372,555.00
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)	5,903,067.00	3,670,215.00	1,372,555.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.32%	9.53%	3.50%
District's Reserve Standard (Section 10B, Line 7):	1,236,493.80	1,155,233.43	1,176,645.99
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?

Yes

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

Potential legal settlement. Fiscal impact unknown.

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(4,076,057.00)			
Budget Year (2021-22)	(4,699,555.00)	623,498.00	15.3%	Not Met
1st Subsequent Year (2022-23)	(5,085,044.00)	385,489.00	8.2%	Met
2nd Subsequent Year (2023-24)	(5,394,123.00)	309,079.00	6.1%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	353,840.00			
Budget Year (2021-22)	232,133.00	(121,707.00)	-34.4%	Not Met
1st Subsequent Year (2022-23)	232,133.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	232,133.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	491,439.00			
Budget Year (2021-22)	473,031.00	(18,408.00)	-3.7%	Met
1st Subsequent Year (2022-23)	523,031.00	50,000.00	10.6%	Not Met
2nd Subsequent Year (2023-24)	573,031.00	50,000.00	9.6%	Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

Budgeted vacant positions starting in 21-22, future years increases are due to increased costs.

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

Explanation:
(required if NOT met)

Projected decrease in the cost of retiree health benefits.

- 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)

Projected increase in cafeteria fund encroachment and increase in cost of retiree health benefits.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2021
Leases				
Certificates of Participation				
General Obligation Bonds	21	51 & 52-8611, 8614	51 & 52-7433, 7434	29,702,200
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Bond Issue premium	21	52-8611,8614	52-7433,7434	1,094,190
Bond capital interest	21	52+8611,8614	52-7433,7434	10,526,751
TOTAL:				41,323,141

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				
Certificates of Participation				
General Obligation Bonds	2,443,646	2,555,629	2,642,227	2,642,227
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Bond Issue premium	155,711	155,711	155,711	155,711
Bond capital interest	215,004	215,004	215,004	215,004
Total Annual Payments:	2,814,361	2,926,344	3,012,942	3,012,942
Has total annual payment increased over prior year (2020-21)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Tax collections at the county will cover the increase.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

Unit members with at least 10 years service in the District may, upon their retirement, participate in the District's OPEB program. The retiree may allocate the District premium contribution to any or all of the District group insurance coverages. The District premium contribution shall be limited to a total of \$35,000 for full-time employees and shall be limited to the actual cost of the premium in any given year. The contribution for part-time employees shall be prorated as follows: 20 years of service = 100%, 15 years of service = 75% and 10 years of service = 50%. Should an employee choose a plan(s) that exceed the District contribution, they are responsible to pay the remaining premium amount monthly.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

462,497

4. OPEB Liabilities

- a. Total OPEB liability

2,246,190.00

- b. OPEB plan(s) fiduciary net position (if applicable)

0.00

- c. Total/Net OPEB liability (Line 4a minus Line 4b)

2,246,190.00

- 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

Jul 01, 2020

5. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement Method

206,086.00

1st Subsequent Year
(2022-23)

206,086.00

2nd Subsequent Year
(2023-24)

206,086.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

239,459.00

239,459.00

239,459.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

385,783.00

385,783.00

385,783.00

- d. Number of retirees receiving OPEB benefits

41

41

41

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	142.3	144.7	144.7	144.7

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

May 19, 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 04, 2021

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

Yes

If Yes, date of budget revision board adoption:

May 19, 2021

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
1,966,001	2,064,301	2,167,516
66.5%	63.4%	60.4%
3.1%	-4.8%	-4.8%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

No		

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
316,413	223,652	188,469
33.7%	-37.0%	-17.7%

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	173.7	178.3	178.3	178.3

Classified (Non-management) Salary and Benefit Negotiations

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

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

No

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

70,567

7. Amount included for any tentative salary schedule increases

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

0

0

0

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

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
940,639	987,671	1,037,055
78.8%	75.1%	71.5%
3.1%	-4.8%	-4.8%

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		
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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
86,862	54,227	39,031
-3.6%	-37.6%	-28.0%

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	No	No
Yes	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	27.8	27.8	27.8	27.8

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
109,328	109,328	109,328
1.5%	0.0%	0.0%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
422,622	443,753	465,940
63.6%	60.6%	57.7%
2.9%	-4.8%	-4.8%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
60,361	52,479	29,395
23.7%	-13.1%	-44.0%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
14,400	14,400	14,400
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 30, 2021

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

- | | |
|--|-----|
| A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| | |
| A2. Is the system of personnel position control independent from the payroll system? | No |
| | |
| A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | Yes |
| | |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | No |
| | |
| A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | No |
| | |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| | |
| A7. Is the district's financial system independent of the county office system? | No |
| | |
| A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| | |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | No |

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

			2020-21 Estimated Actuals			2021-22 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
A. REVENUES									
1) LCFF Sources	8010-8099		23,277,325.00	0.00	23,277,325.00	24,281,602.00	0.00	24,281,602.00	4.3%
2) Federal Revenue	8100-8299		272,880.00	9,668,267.00	9,941,147.00	95,191.00	11,233,112.00	11,328,303.00	14.0%
3) Other State Revenue	8300-8599		404,580.00	3,750,968.00	4,155,548.00	398,517.00	1,907,165.00	2,305,682.00	-44.5%
4) Other Local Revenue	8600-8799		393,078.00	4,753,210.00	5,146,288.00	376,802.00	3,412,781.00	3,789,583.00	-26.4%
5) TOTAL, REVENUES			24,347,863.00	18,172,445.00	42,520,308.00	25,152,112.00	16,553,058.00	41,705,170.00	-1.9%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		8,574,113.00	3,520,561.00	12,094,674.00	9,075,297.00	3,934,967.00	13,010,264.00	7.6%
2) Classified Salaries	2000-2999		3,279,994.00	2,790,365.00	6,070,359.00	3,638,106.00	3,384,376.00	7,022,482.00	15.7%
3) Employee Benefits	3000-3999		4,511,489.00	3,310,063.00	7,821,552.00	5,081,869.00	4,003,081.00	9,084,950.00	16.2%
4) Books and Supplies	4000-4999		728,904.00	3,032,268.00	3,761,172.00	888,864.00	1,592,077.00	2,480,941.00	-34.0%
5) Services and Other Operating Expenditures	5000-5999		2,402,958.00	4,049,833.00	6,452,791.00	2,766,764.00	5,380,367.00	8,147,131.00	26.3%
6) Capital Outlay	6000-6999		0.00	1,743,581.00	1,743,581.00	0.00	820,000.00	820,000.00	-53.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		220,637.00	0.00	220,637.00	231,823.00	10,188.00	242,011.00	9.7%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(233,873.00)	180,581.00	(53,292.00)	(293,741.00)	229,391.00	(64,350.00)	20.7%
9) TOTAL, EXPENDITURES			19,484,222.00	18,627,252.00	38,111,474.00	21,388,982.00	19,354,447.00	40,743,429.00	6.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,863,641.00	(454,807.00)	4,408,834.00	3,763,130.00	(2,801,389.00)	961,741.00	-78.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		353,840.00	0.00	353,840.00	232,133.00	0.00	232,133.00	-34.4%
b) Transfers Out	7600-7629		491,439.00	0.00	491,439.00	473,031.00	0.00	473,031.00	-3.7%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(4,076,057.00)	4,076,057.00	0.00	(4,699,555.00)	4,699,555.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,213,656.00)	4,076,057.00	(137,599.00)	(4,940,453.00)	4,699,555.00	(240,898.00)	75.1%

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)			649,985.00	3,621,250.00	4,271,235.00	(1,177,323.00)	1,898,166.00	720,843.00	-83.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,425,973.00	2,498,120.00	11,924,093.00	10,075,958.00	6,119,370.00	16,195,328.00	35.8%
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)			9,425,973.00	2,498,120.00	11,924,093.00	10,075,958.00	6,119,370.00	16,195,328.00	35.8%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,425,973.00	2,498,120.00	11,924,093.00	10,075,958.00	6,119,370.00	16,195,328.00	35.8%
2) Ending Balance, June 30 (E + F1e)			10,075,958.00	6,119,370.00	16,195,328.00	8,898,635.00	8,017,536.00	16,916,171.00	4.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	11,900.00	0.00	11,900.00	12,100.00	0.00	12,100.00	1.7%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	6,119,370.00	6,119,370.00	0.00	8,017,536.00	8,017,536.00	31.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,238,611.00	0.00	4,238,611.00	2,982,468.00	0.00	2,982,468.00	-29.6%
Classroom Furniture	0000	9780				125,000.00		125,000.00	
Deferred Maintenance	0000	9780				104,289.00		104,289.00	
Forest Reserve - Equipment Replacement	0000	9780				775,517.00		775,517.00	
MediCal Administrative Activities	0000	9780				878,499.00		878,499.00	
MediCal Back Casting Set Aside	0000	9780				70,000.00		70,000.00	
Student Sports - Fundraising	0000	9780				10,494.00		10,494.00	
Student Programs - Fundraising	0000	9780				6,664.00		6,664.00	
Technology Infrastructure	0000	9780				105,842.00		105,842.00	
Textbook Adoptions	0000	9780				250,000.00		250,000.00	
Lottery	1100	9780				636,539.00		636,539.00	
Lottery - GREAT	1100	9780				19,624.00		19,624.00	
Classroom Furniture	0000	9780	125,000.00		125,000.00				
Deferred Maintenance	0000	9780	104,289.00		104,289.00				
Early Intervention Grant - Unrestricted	0000	9780	87,227.00		87,227.00				
Forest Reserve - Replacement Equipment	0000	9780	680,993.00		680,993.00				
Insurance Proceeds for Fire at Canyon	0000	9780	140,744.00		140,744.00				
LCAP	0000	9780	231,017.00		231,017.00				
MediCal Administrative Activities	0000	9780	878,999.00		878,999.00				
MediCal Back Casting Set Aside	0000	9780	70,000.00		70,000.00				
Set Aside for funding losses/future deficit	0000	9780	925,352.00		925,352.00				
Student Sports - Fundraising	0000	9780	8,711.00		8,711.00				
Student Programs - Fundraising	0000	9780	15,381.00		15,381.00				
Technology Infrastructure	0000	9780	105,842.00		105,842.00				
Textbook Adoptions	0000	9780	250,000.00		250,000.00				
Lottery	1100	9780	615,056.00		615,056.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	5,824,447.00	0.00	5,824,447.00	5,903,067.00	0.00	5,903,067.00	1.3%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	10,253,244.00	0.00	10,253,244.00	12,024,232.00	0.00	12,024,232.00	17.3%
Education Protection Account State Aid - Current Year		8012	420,978.00	0.00	420,978.00	421,078.00	0.00	421,078.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	152,131.00	0.00	152,131.00	152,131.00	0.00	152,131.00	0.0%
Timber Yield Tax		8022	45,098.00	0.00	45,098.00	45,098.00	0.00	45,098.00	0.0%
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	11,798,031.00	0.00	11,798,031.00	11,639,320.00	0.00	11,639,320.00	-1.3%
Unsecured Roll Taxes		8042	527,379.00	0.00	527,379.00	547,549.00	0.00	547,549.00	3.8%
Prior Years' Taxes		8043	10,350.00	0.00	10,350.00	10,350.00	0.00	10,350.00	0.0%
Supplemental Taxes		8044	132,789.00	0.00	132,789.00	52,174.00	0.00	52,174.00	-60.7%
Education Revenue Augmentation Fund (ERAF)		8045	(425,017.00)	0.00	(425,017.00)	(425,017.00)	0.00	(425,017.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,287,470.00	0.00	2,287,470.00	1,705,349.00	0.00	1,705,349.00	-25.4%
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			25,202,453.00	0.00	25,202,453.00	26,172,264.00	0.00	26,172,264.00	3.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,925,128.00)	0.00	(1,925,128.00)	(1,890,662.00)	0.00	(1,890,662.00)	-1.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			23,277,325.00	0.00	23,277,325.00	24,281,602.00	0.00	24,281,602.00	4.3%
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	622,718.00	622,718.00	0.00	628,953.00	628,953.00	1.0%
Special Education Discretionary Grants		8182	0.00	144,193.00	144,193.00	0.00	144,193.00	144,193.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	88,876.00	0.00	88,876.00	95,191.00	0.00	95,191.00	7.1%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		1,025,369.00	1,025,369.00		1,246,246.00	1,246,246.00	21.5%
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		134,462.00	134,462.00		144,878.00	144,878.00	7.7%
Title III, Part A, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 5510, 5630	8290		580,868.00	580,868.00		899,407.00	899,407.00	54.8%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		37,073.00	37,073.00		36,365.00	36,365.00	-1.9%
All Other Federal Revenue	All Other	8290	184,004.00	7,123,584.00	7,307,588.00	0.00	8,133,070.00	8,133,070.00	11.3%
TOTAL, FEDERAL REVENUE			272,880.00	9,668,267.00	9,941,147.00	95,191.00	11,233,112.00	11,328,303.00	14.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	85,285.00	0.00	85,285.00	86,564.00	0.00	86,564.00	1.5%
Lottery - Unrestricted and Instructional Materials		8560	319,295.00	103,369.00	422,664.00	311,953.00	101,904.00	413,857.00	-2.1%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		510,931.00	510,931.00		472,307.00	472,307.00	-7.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		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		97,473.00	97,473.00		69,120.00	69,120.00	-29.1%
American Indian Early Childhood Education	7210	8590		48,887.00	48,887.00		49,417.00	49,417.00	1.1%
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	0.00	2,990,308.00	2,990,308.00	0.00	1,214,417.00	1,214,417.00	-59.4%
TOTAL, OTHER STATE REVENUE			404,580.00	3,750,968.00	4,155,548.00	398,517.00	1,907,165.00	2,305,682.00	-44.5%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	355,000.00	355,000.00	0.00	250,000.00	250,000.00	-29.6%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	1,764.00	0.00	1,764.00	18,800.00	0.00	18,800.00	965.8%
Leases and Rentals		8650	89,658.00	0.00	89,658.00	69,798.00	0.00	69,798.00	-22.2%
Interest		8660	160,000.00	0.00	160,000.00	150,000.00	0.00	150,000.00	-6.3%
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	78,472.00	1,917,676.00	1,996,148.00	79,790.00	2,059,508.00	2,139,298.00	7.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	63,184.00	1,398,067.00	1,461,251.00	58,414.00	49,765.00	108,179.00	-92.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		1,082,467.00	1,082,467.00		1,053,508.00	1,053,508.00	-2.7%
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			393,078.00	4,753,210.00	5,146,288.00	376,802.00	3,412,781.00	3,789,583.00	-26.4%
TOTAL, REVENUES			24,347,863.00	18,172,445.00	42,520,308.00	25,152,112.00	16,553,058.00	41,705,170.00	-1.9%

			2020-21 Estimated Actuals			2021-22 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	6,680,257.00	3,212,446.00	9,892,703.00	7,184,116.00	3,479,011.00	10,663,127.00	7.8%
Certificated Pupil Support Salaries		1200	763,672.00	18,177.00	781,849.00	716,104.00	125,998.00	842,102.00	7.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,117,962.00	42,924.00	1,160,886.00	1,162,437.00	57,081.00	1,219,518.00	5.1%
Other Certificated Salaries		1900	12,222.00	247,014.00	259,236.00	12,640.00	272,877.00	285,517.00	10.1%
TOTAL, CERTIFICATED SALARIES			8,574,113.00	3,520,561.00	12,094,674.00	9,075,297.00	3,934,967.00	13,010,264.00	7.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	425,845.00	2,034,179.00	2,460,024.00	559,077.00	2,412,087.00	2,971,164.00	20.8%
Classified Support Salaries		2200	1,110,289.00	397,324.00	1,507,613.00	1,238,114.00	593,152.00	1,831,266.00	21.5%
Classified Supervisors' and Administrators' Salaries		2300	400,388.00	123,029.00	523,417.00	425,503.00	134,529.00	560,032.00	7.0%
Clerical, Technical and Office Salaries		2400	1,043,651.00	151,898.00	1,195,549.00	1,101,095.00	142,122.00	1,243,217.00	4.0%
Other Classified Salaries		2900	299,821.00	83,935.00	383,756.00	314,317.00	102,486.00	416,803.00	8.6%
TOTAL, CLASSIFIED SALARIES			3,279,994.00	2,790,365.00	6,070,359.00	3,638,106.00	3,384,376.00	7,022,482.00	15.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,342,826.00	1,644,866.00	2,987,692.00	1,520,761.00	1,835,152.00	3,355,913.00	12.3%
PERS		3201-3202	638,068.00	601,687.00	1,239,755.00	835,589.00	810,289.00	1,645,878.00	32.8%
OASDI/Medicare/Alternative		3301-3302	358,304.00	265,007.00	623,311.00	393,014.00	313,678.00	706,692.00	13.4%
Health and Welfare Benefits		3401-3402	1,502,109.00	596,795.00	2,098,904.00	1,673,643.00	779,532.00	2,453,175.00	16.9%
Unemployment Insurance		3501-3502	17,023.00	2,998.00	20,021.00	157,092.00	86,703.00	243,795.00	1117.7%
Workers' Compensation		3601-3602	313,659.00	169,758.00	483,417.00	276,351.00	161,475.00	437,826.00	-9.4%
OPEB, Allocated		3701-3702	337,640.00	28,529.00	366,169.00	223,633.00	15,826.00	239,459.00	-34.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,860.00	423.00	2,283.00	1,786.00	426.00	2,212.00	-3.1%
TOTAL, EMPLOYEE BENEFITS			4,511,489.00	3,310,063.00	7,821,552.00	5,081,869.00	4,003,081.00	9,084,950.00	16.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	15,000.00	52,500.00	67,500.00	125,000.00	177,000.00	302,000.00	347.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	586,263.00	1,826,547.00	2,412,810.00	646,433.00	1,190,657.00	1,837,090.00	-23.9%
Noncapitalized Equipment		4400	127,641.00	1,153,221.00	1,280,862.00	117,431.00	224,420.00	341,851.00	-73.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			728,904.00	3,032,268.00	3,761,172.00	888,864.00	1,592,077.00	2,480,941.00	-34.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	242,358.00	1,046,336.00	1,288,694.00	292,597.00	986,384.00	1,278,981.00	-0.8%
Travel and Conferences		5200	91,825.00	72,997.00	164,822.00	165,967.00	134,410.00	300,377.00	82.2%
Dues and Memberships		5300	35,359.00	1,020.00	36,379.00	35,359.00	1,020.00	36,379.00	0.0%
Insurance	5400 - 5450		334,616.00	0.00	334,616.00	334,616.00	0.00	334,616.00	0.0%
Operations and Housekeeping Services		5500	730,466.00	0.00	730,466.00	742,819.00	0.00	742,819.00	1.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	190,528.00	150,729.00	341,257.00	434,528.00	182,388.00	616,916.00	80.8%
Transfers of Direct Costs		5710	(206,656.00)	206,656.00	0.00	(262,075.00)	262,075.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,115.00	0.00	2,115.00	(1,200.00)	33,995.00	32,795.00	1450.6%
Professional/Consulting Services and Operating Expenditures		5800	844,157.00	2,549,653.00	3,393,810.00	885,963.00	3,776,085.00	4,662,048.00	37.4%
Communications		5900	138,190.00	22,442.00	160,632.00	138,190.00	4,010.00	142,200.00	-11.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,402,958.00	4,049,833.00	6,452,791.00	2,766,764.00	5,380,367.00	8,147,131.00	26.3%

			2020-21 Estimated Actuals			2021-22 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes								
CAPITAL OUTLAY									
Land		6100	0.00	83,251.00	83,251.00	0.00	820,000.00	820,000.00	885.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	1,660,330.00	1,660,330.00	0.00	0.00	0.00	-100.0%
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			0.00	1,743,581.00	1,743,581.00	0.00	820,000.00	820,000.00	-53.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	200,865.00	0.00	200,865.00	211,049.00	10,188.00	221,237.00	10.1%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/IP 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	19,772.00	0.00	19,772.00	20,774.00	0.00	20,774.00	5.1%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			220,637.00	0.00	220,637.00	231,823.00	10,188.00	242,011.00	9.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(180,581.00)	180,581.00	0.00	(229,391.00)	229,391.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(53,292.00)	0.00	(53,292.00)	(64,350.00)	0.00	(64,350.00)	20.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(233,873.00)	180,581.00	(53,292.00)	(293,741.00)	229,391.00	(64,350.00)	20.7%
TOTAL, EXPENDITURES									
			19,484,222.00	18,627,252.00	38,111,474.00	21,388,982.00	19,354,447.00	40,743,429.00	6.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	353,840.00	0.00	353,840.00	232,133.00	0.00	232,133.00	-34.4%
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			353,840.00	0.00	353,840.00	232,133.00	0.00	232,133.00	-34.4%
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	253,840.00	0.00	253,840.00	245,000.00	0.00	245,000.00	-3.5%
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	237,599.00	0.00	237,599.00	228,031.00	0.00	228,031.00	-4.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			491,439.00	0.00	491,439.00	473,031.00	0.00	473,031.00	-3.7%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,076,057.00)	4,076,057.00	0.00	(4,699,555.00)	4,699,555.00	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			(4,076,057.00)	4,076,057.00	0.00	(4,699,555.00)	4,699,555.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(4,213,656.00)	4,076,057.00	(137,599.00)	(4,940,453.00)	4,699,555.00	(240,898.00)	75.1%

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	4,948.00	37,060.00	649.0%
5) TOTAL, REVENUES			4,948.00	37,060.00	649.0%
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	10,274.00	29,490.00	187.0%
5) Services and Other Operating Expenditures		5000-5999	1,386.00	552.00	-60.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,660.00	30,042.00	157.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,712.00)	7,018.00	-204.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,712.00)	7,018.00	-204.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	3,061.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,061.00	New
d) Other Restatements		9795	9,773.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,773.00	3,061.00	-68.7%
2) Ending Balance, June 30 (E + F1e)			3,061.00	10,079.00	229.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,061.00	10,079.00	229.3%
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 Revenues		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
REVENUES					
Sale of Equipment and Supplies		8631	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Interest		8660	118.00	108.00	-8.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	4,830.00	36,952.00	665.1%
TOTAL, REVENUES			4,948.00	37,060.00	649.0%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	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%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
BOOKS AND SUPPLIES					
Materials and Supplies		4300	10,274.00	29,490.00	187.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,274.00	29,490.00	187.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,386.00	552.00	-60.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,386.00	552.00	-60.2%
CAPITAL OUTLAY					
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 - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,660.00	30,042.00	157.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Proceeds from Leases		8972	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	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	784,790.00	875,000.00	11.5%
3) Other State Revenue		8300-8599	50,000.00	61,000.00	22.0%
4) Other Local Revenue		8600-8799	43,800.00	30,800.00	-29.7%
5) TOTAL, REVENUES			878,590.00	966,800.00	10.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	285,298.00	349,681.00	22.6%
3) Employee Benefits		3000-3999	116,469.00	157,235.00	35.0%
4) Books and Supplies		4000-4999	630,300.00	630,300.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	33,977.00	3,297.00	-90.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	53,292.00	64,350.00	20.7%
9) TOTAL, EXPENDITURES			1,119,336.00	1,204,863.00	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(240,746.00)	(238,063.00)	-1.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	237,599.00	228,031.00	-4.0%
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			237,599.00	228,031.00	-4.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,147.00)	(10,032.00)	218.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	98,179.00	95,032.00	-3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			98,179.00	95,032.00	-3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,179.00	95,032.00	-3.2%
2) Ending Balance, June 30 (E + F1e)			95,032.00	85,000.00	-10.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	45,032.00	35,000.00	-22.3%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	50,000.00	50,000.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	709,790.00	800,000.00	12.7%
Donated Food Commodities		8221	75,000.00	75,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			784,790.00	875,000.00	11.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	50,000.00	61,000.00	22.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			50,000.00	61,000.00	22.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	12,500.00	15,000.00	20.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	500.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	30,000.00	15,000.00	-50.0%
Other Local Revenue					
All Other Local Revenue		8699	300.00	300.00	0.0%
TOTAL, OTHER LOCAL REVENUE			43,800.00	30,800.00	-29.7%
TOTAL, REVENUES			878,590.00	966,800.00	10.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	220,426.00	271,174.00	23.0%
Classified Supervisors' and Administrators' Salaries		2300	38,956.00	40,322.00	3.5%
Clerical, Technical and Office Salaries		2400	13,973.00	15,266.00	9.3%
Other Classified Salaries		2900	11,943.00	22,919.00	91.9%
TOTAL, CLASSIFIED SALARIES			285,298.00	349,681.00	22.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	50,795.00	74,610.00	46.9%
OASDI/Medicare/Alternative		3301-3302	20,835.00	25,511.00	22.4%
Health and Welfare Benefits		3401-3402	36,937.00	45,384.00	22.9%
Unemployment Insurance		3501-3502	136.00	4,112.00	2923.5%
Workers' Compensation		3601-3602	7,737.00	7,589.00	-1.9%
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	29.00	29.00	0.0%
TOTAL, EMPLOYEE BENEFITS			116,469.00	157,235.00	35.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	46,200.00	46,200.00	0.0%
Noncapitalized Equipment		4400	9,000.00	9,000.00	0.0%
Food		4700	575,100.00	575,100.00	0.0%
TOTAL, BOOKS AND SUPPLIES			630,300.00	630,300.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,003.00	1,003.00	0.0%
Dues and Memberships		5300	865.00	865.00	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	20,130.00	20,130.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,115.00)	(32,795.00)	1450.6%
Professional/Consulting Services and Operating Expenditures		5800	14,094.00	14,094.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,977.00	3,297.00	-90.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	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	53,292.00	64,350.00	20.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			53,292.00	64,350.00	20.7%
TOTAL, EXPENDITURES			1,119,336.00	1,204,863.00	7.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	237,599.00	228,031.00	-4.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			237,599.00	228,031.00	-4.0%
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)			237,599.00	228,031.00	-4.0%

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	8,500.00	8,500.00	0.0%
5) TOTAL, REVENUES			8,500.00	8,500.00	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)			8,500.00	8,500.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	253,840.00	245,000.00	-3.5%
b) Transfers Out		7600-7629	353,840.00	232,133.00	-34.4%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(100,000.00)	12,867.00	-112.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(91,500.00)	21,367.00	-123.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	532,630.00	441,130.00	-17.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			532,630.00	441,130.00	-17.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			532,630.00	441,130.00	-17.2%
2) Ending Balance, June 30 (E + F1e)			441,130.00	462,497.00	4.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	441,130.00	462,497.00	4.8%
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 LOCAL REVENUE					
Other Local Revenue					
Interest		8660	8,500.00	8,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,500.00	8,500.00	0.0%
TOTAL, REVENUES			8,500.00	8,500.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	253,840.00	245,000.00	-3.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			253,840.00	245,000.00	-3.5%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	353,840.00	232,133.00	-34.4%
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			353,840.00	232,133.00	-34.4%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(100,000.00)	12,867.00	-112.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	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)			10,000.00	10,000.00	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)			10,000.00	10,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	719,815.00	729,815.00	1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			719,815.00	729,815.00	1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			719,815.00	729,815.00	1.4%
2) Ending Balance, June 30 (E + F1e)			729,815.00	739,815.00	1.4%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	729,815.00	739,815.00	1.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	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			10,000.00	10,000.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	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%
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	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					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	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	520,000.00	520,000.00	0.0%
5) TOTAL, REVENUES			520,000.00	520,000.00	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	14,500.00	14,500.00	0.0%
6) Capital Outlay		6000-6999	93,069.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			107,569.00	14,500.00	-86.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			412,431.00	505,500.00	22.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	3,100.00	3,100.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,100.00)	(3,100.00)	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)			409,331.00	502,400.00	22.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,699,694.00	2,109,025.00	24.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,699,694.00	2,109,025.00	24.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,699,694.00	2,109,025.00	24.1%
2) Ending Balance, June 30 (E + F1e)			2,109,025.00	2,611,425.00	23.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,109,025.00	2,611,425.00	23.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	495,000.00	495,000.00	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			520,000.00	520,000.00	0.0%
TOTAL, REVENUES			520,000.00	520,000.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,500.00	14,500.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,500.00	14,500.00	0.0%
CAPITAL OUTLAY					
Land		6100	93,069.00	0.00	-100.0%
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			93,069.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			107,569.00	14,500.00	-86.5%

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	3,100.00	3,100.00	0.0%
(d) TOTAL, USES			3,100.00	3,100.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,100.00)	(3,100.00)	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	35.00	35.00	0.0%
5) TOTAL, REVENUES			35.00	35.00	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)			35.00	35.00	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)			35.00	35.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,354.00	2,389.00	1.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,354.00	2,389.00	1.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,354.00	2,389.00	1.5%
2) Ending Balance, June 30 (E + F1e)			2,389.00	2,424.00	1.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,389.00	2,424.00	1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	35.00	35.00	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			35.00	35.00	0.0%
TOTAL, REVENUES			35.00	35.00	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					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	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	33,834.00	33,834.00	0.0%
4) Other Local Revenue		8600-8799	2,448,800.00	2,140,800.00	-12.6%
5) TOTAL REVENUES			2,482,634.00	2,174,634.00	-12.4%
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	2,325,965.00	2,437,948.00	4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,325,965.00	2,437,948.00	4.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			156,669.00	(263,314.00)	-268.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			156,669.00	(263,314.00)	-268.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,818,631.00	2,975,300.00	5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,818,631.00	2,975,300.00	5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,818,631.00	2,975,300.00	5.6%
2) Ending Balance, June 30 (E + F1e)			2,975,300.00	2,711,986.00	-8.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,975,300.00	2,711,986.00	-8.8%
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	33,245.00	33,245.00	0.0%
Other Subventions/In-Lieu Taxes		8572	589.00	589.00	0.0%
TOTAL, OTHER STATE REVENUE			33,834.00	33,834.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,308,000.00	2,000,000.00	-13.3%
Unsecured Roll		8612	82,500.00	82,500.00	0.0%
Prior Years' Taxes		8613	2,800.00	2,800.00	0.0%
Supplemental Taxes		8614	34,000.00	34,000.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	21,500.00	21,500.00	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			2,448,800.00	2,140,800.00	-12.6%
TOTAL, REVENUES			2,482,634.00	2,174,634.00	-12.4%

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	1,599,996.00	1,699,996.00	6.3%
Bond Interest and Other Service Charges		7434	725,969.00	737,952.00	1.7%
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)			2,325,965.00	2,437,948.00	4.8%
TOTAL, EXPENDITURES			2,325,965.00	2,437,948.00	4.8%

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

Description	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)						
	2,075.84	2,075.84	2,075.84	1,990.89	1,990.89	2,075.84
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,075.84	2,075.84	2,075.84	1,990.89	1,990.89	2,075.84
5. District Funded County Program ADA						
a. County Community Schools	17.09	17.09	17.09	17.09	17.09	17.09
b. Special Education-Special Day Class	12.46	12.46	12.46	12.46	12.46	12.46
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	29.55	29.55	29.55	29.55	29.55	29.55
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,105.39	2,105.39	2,105.39	2,020.44	2,020.44	2,105.39
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	556,850.00		407,731.00	964,581.00
2. State Lottery Revenue	8560	319,295.00		103,369.00	422,664.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		876,145.00	0.00	511,100.00	1,387,245.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	109,496.00		67,500.00	176,996.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	151,593.00			151,593.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			91,152.00	91,152.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		261,089.00	0.00	158,652.00	419,741.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	615,056.00	0.00	352,448.00	967,504.00
D. COMMENTS:					
Educational software subscriptions and licenses for student instruction.					

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

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	24,281,602.00	-1.89%	23,822,704.00	2.20%	24,346,197.00
2. Federal Revenues	8100-8299	11,328,303.00	-73.71%	2,978,138.00	-18.83%	2,417,375.00
3. Other State Revenues	8300-8599	2,305,682.00	-0.31%	2,298,500.00	-0.32%	2,291,137.00
4. Other Local Revenues	8600-8799	3,789,583.00	1.22%	3,835,838.00	-0.34%	3,822,931.00
5. Other Financing Sources						
a. Transfers In	8900-8929	232,133.00	0.00%	232,133.00	0.00%	232,133.00
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)		41,937,303.00	-20.91%	33,167,313.00	-0.17%	33,109,773.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,010,264.00		13,008,498.00
b. Step & Column Adjustment				118,234.00		68,827.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(120,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,010,264.00	-0.01%	13,008,498.00	0.53%	13,077,325.00
2. Classified Salaries						
a. Base Salaries				7,022,482.00		7,096,006.00
b. Step & Column Adjustment				73,824.00		46,237.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(300.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,022,482.00	1.05%	7,096,006.00	0.65%	7,142,243.00
3. Employee Benefits	3000-3999	9,084,950.00	4.15%	9,461,872.00	1.23%	9,578,695.00
4. Books and Supplies	4000-4999	2,480,941.00	-15.46%	2,097,425.00	0.00%	2,097,425.00
5. Services and Other Operating Expenditures	5000-5999	8,147,131.00	-24.68%	6,136,538.00	6.74%	6,550,008.00
6. Capital Outlay	6000-6999	820,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	242,011.00	2.79%	248,761.00	7.39%	267,156.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(64,350.00)	0.00%	(64,350.00)	0.00%	(64,350.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	473,031.00	10.57%	523,031.00	9.56%	573,031.00
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)		41,216,460.00	-6.57%	38,507,781.00	1.85%	39,221,533.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		720,843.00		(5,340,468.00)		(6,111,760.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		16,195,328.00		16,916,171.00		11,575,703.00
2. Ending Fund Balance (Sum lines C and D1)		16,916,171.00		11,575,703.00		5,463,943.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	13,100.00		13,100.00		13,100.00
b. Restricted	9740	8,017,536.00		5,154,010.00		1,685,718.00
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	2,982,468.00		2,738,378.00		2,392,570.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,903,067.00		3,670,215.00		1,372,555.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,916,171.00		11,575,703.00		5,463,943.00

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	5,903,067.00		3,670,215.00		1,372,555.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		5,903,067.00		3,670,215.00		1,372,555.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.32%		9.53%		3.50%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		1,990.89		1,990.89		1,990.89
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		41,216,460.00		38,507,781.00		39,221,533.00
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)		41,216,460.00		38,507,781.00		39,221,533.00
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)		1,236,493.80		1,155,233.43		1,176,645.99
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)		1,236,493.80		1,155,233.43		1,176,645.99
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	24,281,602.00	-1.89%	23,822,704.00	2.20%	24,346,197.00
2. Federal Revenues	8100-8299	95,191.00	-5.00%	90,431.00	-5.00%	85,910.00
3. Other State Revenues	8300-8599	398,517.00	-1.53%	392,413.00	-1.41%	386,863.00
4. Other Local Revenues	8600-8799	376,802.00	0.00%	376,802.00	-13.27%	326,802.00
5. Other Financing Sources						
a. Transfers In	8900-8929	232,133.00	0.00%	232,133.00	0.00%	232,133.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,699,555.00)	8.20%	(5,085,044.00)	6.08%	(5,394,123.00)
6. Total (Sum lines A1 thru A5c)		20,684,690.00	-4.13%	19,829,439.00	0.78%	19,983,782.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,075,297.00		9,152,195.00
b. Step & Column Adjustment				76,898.00		49,719.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		55,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,075,297.00	0.85%	9,152,195.00	1.14%	9,256,914.00
2. Classified Salaries						
a. Base Salaries				3,638,106.00		3,678,230.00
b. Step & Column Adjustment				40,124.00		30,770.00
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	3,638,106.00	1.10%	3,678,230.00	0.84%	3,709,000.00
3. Employee Benefits	3000-3999	5,081,869.00	4.34%	5,302,576.00	1.76%	5,395,843.00
4. Books and Supplies	4000-4999	888,864.00	0.00%	888,864.00	0.00%	888,864.00
5. Services and Other Operating Expenditures	5000-5999	2,766,764.00	1.34%	2,803,764.00	1.24%	2,838,482.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	231,823.00	2.48%	237,573.00	3.11%	244,968.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(293,741.00)	-4.73%	(279,852.00)	0.00%	(279,852.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	473,031.00	10.57%	523,031.00	9.56%	573,031.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		21,862,013.00	2.03%	22,306,381.00	1.44%	22,627,250.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,177,323.00)		(2,476,942.00)		(2,643,468.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,075,958.00		8,898,635.00		6,421,693.00
2. Ending Fund Balance (Sum lines C and D1)		8,898,635.00		6,421,693.00		3,778,225.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	13,100.00		13,100.00		13,100.00
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	2,982,468.00		2,738,378.00		2,392,570.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,903,067.00		3,670,215.00		1,372,555.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,898,635.00		6,421,693.00		3,778,225.00

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	5,903,067.00		3,670,215.00		1,372,555.00
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)		5,903,067.00		3,670,215.00		1,372,555.00
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.						
2023-24 Cert Salaries: Moved \$55,000 from restricted to unrestricted.						

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	11,233,112.00	-74.29%	2,887,707.00	-19.26%	2,331,465.00
3. Other State Revenues	8300-8599	1,907,165.00	-0.06%	1,906,087.00	-0.10%	1,904,274.00
4. Other Local Revenues	8600-8799	3,412,781.00	1.36%	3,459,036.00	1.07%	3,496,129.00
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	4,699,555.00	8.20%	5,085,044.00	6.08%	5,394,123.00
6. Total (Sum lines A1 thru A5c)		21,252,613.00	-37.24%	13,337,874.00	-1.59%	13,125,991.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,934,967.00		3,856,303.00
b. Step & Column Adjustment				41,336.00		19,108.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(120,000.00)		(55,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,934,967.00	-2.00%	3,856,303.00	-0.93%	3,820,411.00
2. Classified Salaries						
a. Base Salaries				3,384,376.00		3,417,776.00
b. Step & Column Adjustment				33,700.00		15,467.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(300.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,384,376.00	0.99%	3,417,776.00	0.45%	3,433,243.00
3. Employee Benefits	3000-3999	4,003,081.00	3.90%	4,159,296.00	0.57%	4,182,852.00
4. Books and Supplies	4000-4999	1,592,077.00	-24.09%	1,208,561.00	0.00%	1,208,561.00
5. Services and Other Operating Expenditures	5000-5999	5,380,367.00	-38.06%	3,332,774.00	11.36%	3,711,526.00
6. Capital Outlay	6000-6999	820,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	10,188.00	9.82%	11,188.00	98.32%	22,188.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	229,391.00	-6.05%	215,502.00	0.00%	215,502.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		
11. Total (Sum lines B1 thru B10)		19,354,447.00	-16.29%	16,201,400.00	2.42%	16,594,283.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,898,166.00		(2,863,526.00)		(3,468,292.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,119,370.00		8,017,536.00		5,154,010.00
2. Ending Fund Balance (Sum lines C and D1)		8,017,536.00		5,154,010.00		1,685,718.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	8,017,536.00		5,154,010.00		1,685,718.00
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)		8,017,536.00		5,154,010.00		1,685,718.00

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.						
2022-23 Cert Salaries: Reduced Covid funded salaries; 2023-24 Cert Salaries: Moved \$55,000 from restricted to unrestricted.						