



EVERY STUDENT. FUTURE READY. OUR PROMISE!

2021-2022
PROPOSED BUDGET
FOR ADOPTION

June 28, 2021



NORWALK-LA MIRADA UNIFIED SCHOOL DISTRICT

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Superintendent's Message

June 28, 2021



The 2021-2022 Proposed Budget for Norwalk-La Mirada Unified School District is being presented in this budget document and submitted to the Governing Board for approval. The revised 2021-22 state budget proposal reflected a strong economic turnaround, and Governor Newsom's "California Comeback Plan" includes a mix of ongoing and one-time investments made possible by an unanticipated surge in state revenues and robust federal stimulus funding.

The Legislature passed the 2021-22 State Budget in advance of its June 15 constitutional deadline, but negotiations between the Legislature and Governor continue. The District's 2021-22 Proposed Budget reflects the Governor's May Revision assumptions, and final changes will be incorporated at the 45-Day revise in August. Among the major sticking points in the negotiations is the differences in state revenue assumptions, and the differences in revenues impact estimates for Proposition 98 and K-12 funding.

In addition to the **Local Control Accountability Plan (LCAP)** which continues to expand and address the State's and District's priorities for improved student outcomes, the budget also includes funds from **Assembly Bill 86 (AB 86) COVID-19 relief package**. The AB86 grants are for In-person Instruction (IPI) and Expanded Learning Opportunities (ELO), and the grant plan was completed on June 1, 2021 with stakeholder engagement and participation.

The COVID-19 pandemic created a new and unusual school year, and our remarkable NLMUSD family has been resilient in maintaining quality programs and services. As we continue to move forward by supporting students and families, we will stay focused on the Board of Education's goals and mission of **EVERY STUDENT. FUTURE READY. OUR PROMISE!**

Sincerely,

John M. Lopez

John M. Lopez, Superintendent



Norwalk-La Mirada Unified School District

Updated June 2021

FINGERTIP FACTS

2021-2022

EVERY STUDENT. FUTURE READY. OUR PROMISE!

Board of Education

Karen Morrison, President - k4morrison323@gmail.com
 Norma Amezcua, Vice-President - namezcua@nlmusd.org
 Jorge A. Tirado, Member - jtirado@nlmusd.org
 Jose M. Rios, Member - joserios@nlmusd.org
 Chris Staples, Member - cstaples@nlmusd.org
 Vacant, Member -
 Vacant, Member -

District Administration

John Lopez, Superintendent - jmlopez@nlmusd.org
 Dr. Patricio Vargas, Asst. Supt. Ed. Services - pvargas@nlmusd.org
 Dr. Michael Gotto, Asst. Supt. Human Res. - mgotto@nlmusd.org
 Estuardo Santillan, Asst. Supt. Bus. Serv. - esantillan@nlmusd.org

Superintendent	210-2200	Fax: 863-9661
Educational Services	210-2117	Fax: 863-9659
Human Resources	210-2133	Fax: 863-9620
Business Services	210-2013	Fax: 863-9652
College & Career Pathways	210-4432	Fax: 863-9622
Curriculum & Assessment	210-2106	Fax: 863-9640
Facilities Planning	210-4410	Fax: 863-9687
Fiscal Services	210-2028	Fax: 863-9651
General Counsel	210-2121	Fax: 863-9662
Instructional Technology	210-2140	Fax: 863-9692
Maintenance & Operations	210-2294	Fax: 863-9614
Nutrition Services	210-2147	Fax: 863-9636
Payroll	210-2021	Fax: 863-9653
Publications	210-2172	Fax: 863-9675
Purchasing	210-2047	Fax: 863-9623
Risk Management	210-2113	Fax: 863-9667
School Safety	210-2214	Fax: 863-9668
Special Education	210-2085	Fax: 863-9641
State & Federal Programs	210-2059	Fax: 863-9655
Student & Family Services	210-2232	Fax: 863-9619
Technology Services	210-2139	Fax: 863-9693
Transportation	210-2212	Fax: 863-9638
Use of Facilities	210-2030	Fax: 863-9654
Warehouse	210-2057	Fax: 863-9632

School District Employees	
Certificated	907
Classified	703
Administration	142
Total Employees	1,752

Student Enrollment	
Elementary	7,056
Middle	3,861
High	5,292
Total Enrollment	16,209

Student Demographic	
Hispanic/Latino	79.7%
American Indian	0.2%
Asian	4.3%
Pacific Islander	0.4%
Filipino	2.8%
African American	2.3%
White	7.1%
Two or More Races	1.9%
Not Reported	1.2%

Elementary Schools (K – 5)

CHAVEZ 318 CLOSED IN 2020-21 12110 E. Walnut St., Norwalk (562) 210-4490 Fax: 863-8193	DOLLAND 516 Principal, Lorena Sierra, Ed.D. 15021 Bloomfield Ave., Norwalk (562) 210-2560 Fax: 404-4302
DULLES 265 Principal, Shanti Gallegos 12726 Meadow Green Rd., La Mirada (562) 210-2610 Fax: 902-0438	EASTWOOD 442 Principal, Darryll Ramsey, Jr. 15730 Percados Dr., La Mirada (562) 210-2650 Fax: 521-6485
EDMONDSON 410 Principal, Sharon Stewart 15121 S. Grayland Ave., Norwalk (562) 210-4440 Fax: 929-4861	ESCALONA 472 Principal, Bonnie Lytle 15135 Escalona Rd., La Mirada (562) 210-2745 Fax: 521-1173
GARDENHILL 690 Principal, Sarah Gilbert 14607 E. Gardenhill Dr., La Mirada (562) 210-2840 Fax: 944-8188	FOSTER ROAD 278 Principal, Salvador Villagomez 13930 Foster Rd., La Mirada (562) 210-2790 Fax: 404-3952
GLAZIER 484 Principal, Susan Newcomb, Ed.D. 10932 E. Excelsior Dr., Norwalk (562) 210-2890 Fax: 863-8797	JOHNSTON 378 Principal, Vacant 13421 S. Fairford Ave., Norwalk (562) 210-3120 Fax: 868-5799
LA PLUMA 363 Principal, Terry Pace 14420 La Pluma Dr., La Mirada (562) 210-3205 Fax: 943-6884	LAMPTON 494 Principal, Cindy Rayburn 14716 Elmcroft Ave., Norwalk, (562) 210-3255 Fax: 484-0223
MORRISON 660 Principal, Rudy Gonzalez 13510 S. Maidstone Ave., Norwalk (562) 210-3710 Fax: 868-9879	MOFFITT 388 Principal, Gabriela Galvez-Reyna 13323 S. Goller Ave., Norwalk (562) 210-3650 Fax: 864-0471
NEW RIVER 320 Principal, Reanna Mendoza, Ed.D. 13432 S. Halcourt Ave., Norwalk (562) 210-3770 Fax: 868-0726	NUFFER 305 Principal, Makara Sar 14821 S. Jersey Ave., Norwalk (562) 210-4060 Fax: 868-5167
SANCHEZ 273 Principal, Alicia Rubio 11960 E. 162nd St., Norwalk, (562) 210-4315 Fax: 926-2366	

Middle Schools (6 – 8)

BENTON 531 Principal, Ben Webster 15709 Olive Branch Dr., La Mirada (562) 210-2500 Fax: 947-3861	CORVALLIS 679 Principal, Nancy Ruvalcaba, Ed.D. 11032 Leffingwell Rd., Norwalk (562) 210-4125 Fax: 868-4755
HUTCHINSON 634 Principal, Jenny Bae 13900 Estero Rd., La Mirada (562) 210-2945 Fax: 944-3269	LOS ALISOS 1,115 Principal, Majid Salehi, Ed.D. 14800 S. Jersey Ave., Norwalk (562) 210-3495 Fax: 864-2967
LOS COYOTES 371 CLOSED IN 2020-21 14640 Mercado Ave., La Mirada (562) 210-3595 Fax: 523-2051	WAITE 527 Principal, Adriana Nakano 14320 Norwalk Blvd., Norwalk (562) 210-4370 Fax: 921-8114

High School (9 – 12)

JOHN GLENN 1,202 Principal, Jennifer Padilla, Ed.D. 13520 Shoemaker Ave., Norwalk (562) 210-3000 Fax: 802-1596	LA MIRADA 1,886 Principal, Lisa Reed 13520 Adelfa Dr., La Mirada (562) 210-3315 Fax: 943-7872
NORWALK 1,964 Principal, David Olea, Ed.D. 11356 E. Leffingwell Rd., Norwalk (562) 210-3830 Fax: 864-0796	EL CAMINO 221 Principal/Asst. Dir, Mark Hunter 14625 Keese Dr., Whittier (562) 210-2700 Fax: 944-1843

FINGERTIP FACTS

2021-2022

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School Calendar

Date	Event/Description
7/5	Independence Day Holiday (Observed)
8/10	Teacher/Counselor Professional Development/Student-Free Day
8/11	Teacher Prep Day/Student Free Day
8/12	1 st Day for Students (Minimum Day)
9/6	Labor Day Holiday
10/4-8	Elementary Parent Conference (Minimum Days)
10/8	1 st Quarter Ends for High School & Middle School
10/11	Teacher/Counselor Professional Development/Student-Free Day
10/18-22	Middle School Parent Conferences (Minimum Days)
11/5	End of 1st Trimester (Elementary)
11/11	Veteran's Day Holiday
11/12	Student Free Day Elementary
11/22-26	Teacher Non-Contract/Student Free Day
11/25	Thanksgiving Day Holiday
11/26	Local Holiday
12/16	Minimum Day All Students
12/16	End of 1st Semester for High School & Middle School
12/17	Teacher Non-Contract/Student Free Day
12/20-22	Winter Recess
12/23	Local Holiday
12/24	Christmas Day Holiday
12/27-29	Winter Recess
12/30	Local Holiday
12/31	New Year's Day Holiday
1/3	Student Free Day (Middle & High Schools Only)
1/4	1 st Day of New Semester (Middle & High School)
1/17	Martin Luther King Jr. Day Holiday
1/24-28	Elementary Parent Conferences (Minimum Days)
2/14	Lincoln's Birthday Holiday
2/21	President's Day Holiday
2/25	End of 2 nd Trimester (Elementary)
3/7-11	Middle School Parent Conferences (Minimum Days)
3/18	End of 3 rd Quarter (Middle & High Schools)
4/14	Minimum Day All Students
4/15	Local Holiday
4/18-22	Spring Recess
5/27	Minimum Day All Students
5/30	Memorial Day Holiday
5/31	Minimum Day All Students
6/1	Last Day for Students (Minimum Day)
6/2	Teacher Check-Out Day

Contact Us

NLMUSD District Office
 12820 Pioneer Boulevard
 Norwalk, CA (562) 210-2000
<http://www.nlmusd.org/apps/contact/>


www.nlmusd.org

www.Facebook.com/NLMUSD

www.twitter.com/NLMUSD or @NLMUSD

Schools and Centers

ADULT SCHOOL

Director, **Sharon Renfro-Todd**
 15711 Pioneer Blvd., Norwalk
 (562) 210-3990 Fax: 863-2159

RAMONA HEAD START PRESCHOOL

Director, **Laurel Parker**
 14616 Dinard Ave., Norwalk
 (562) 210-4205 Fax: 921-1605

SCHOOL AGE CHILD CARE-SACC

Office, **Karina Villarruel**
 13520 Adelfa Dr., La Mirada
 (562) 210-7144 Fax: 926-2645

AFTER SCHOOL ED. (ASES)

Supervisor, **Nancy Rios**
 14625 Keese Dr., Whittier
 (562) 944-0033 Fax: 944-1843

Financial Information

Revenues	Amount
Local Control Funding (LCFF)	\$188,145,106
Federal Sources	10,375,882
Other State Sources	53,784,438
Local Sources	2,357,514
Other Financing Sources	1,018,093
Total Revenues	\$255,681,033

Expenditures	Amount
Certificated Salaries	\$107,798,866
Classified Salaries	41,111,278
Employee Benefits	70,465,448
Books & Supplies	8,594,315
Other Operating Expenses	18,191,844
Capital Outlay	20,800
Other Outgoing Expenses	377,929
Transfer Out	1,264,569
Total Expenditures	\$247,825,049

Per-pupil Spending	\$15,289
LCFF Per-Pupil	\$11,507

Norwalk-La Mirada was established in 1965 and is the second largest employer in the City of Norwalk and La Mirada. We are proud to serve the communities of Norwalk, La Mirada, and portions of Whittier, Santa Fe Springs, and incorporated LA County.





Norwalk-La Mirada Unified School District 2021-2022 Annual Budget

2021-2022 BUDGET DEVELOPMENT CALENDAR

Due Date	Action	Responsibility
June 2021 – July 2021	Public Hearing on Local Control Accountability Plan (LCAP), Proposed Budget, SB 858 Reserve Requirement and Education Protection Account (EPA) Expenditures Submit preliminary LCAP and Proposed Budget to the Board of Education for Adoption and submit to the Los Angeles County Office of Education (LACOE)	Board of Education, Business Services & Educational Services
August 2021 or 45 Days After the Governor Signs Annual Budget	Submit for public review any revisions in revenues and expenditures to reflect recently signed Budget Act	Board of Education & Business Services
August 2021 – September 2021	Complete Year-End Closing and roll-over ending fund balances. Submit Unaudited Actuals to Board of Education and LACOE for approval Review initial Enrollment and Staffing projections	Business Services Business Services & Human Resources
October 2021 – November 2021	Provide Budget updates for revenues and expenditures to Site and District Administrators for review	Business Services & Educational Services
December 2021	Present First Interim Report and Proposed LCAP to the Board of Education and Submit Approval to the Los Angeles County Office of Education	Board of Education, Business Services & Educational Services
January 2022	Review and Approve Second Semester Staffing / CALPADS Projections	Business Services, Human Resources, and Executive Staff
February 2022	Provide Budget updates for revenues and expenditures to Site and District Administrators for review	Business Services & Educational Services
March 2022	Present Second Interim Report and possible LCAP Revision to the Board of Education and Submit Approval to the Los Angeles County Office of Education	Board of Education, Business Services & Educational Services
April 2022 - May 2022	Review Final Budget revisions with Site and District Administrators and determine carryover amounts	Business Services & Educational Services
May 2022 – June 2022	Governor's May Revision Update Notice of Public Hearing to LACOE Submit Third Appropriation Transfer to Board of Education for Approval (End-of-Year Projections as necessary)	Business Services & Educational Services

TO: John M. Lopez, Superintendent

FROM: Estuardo Santillan, Assistant Superintendent of Business Services
Manuel Cardoso, Director of Fiscal Services

DATE: June 28, 2021

SUBJECT: 2021-2022 Proposed Budget for Adoption

The 2021-2022 Proposed Budget has been prepared for consideration to the Board of Education for Adoption.

The following timeline as set forth in California Education Code Section 52062 represents our District's budget development requirements for 2021-2022:

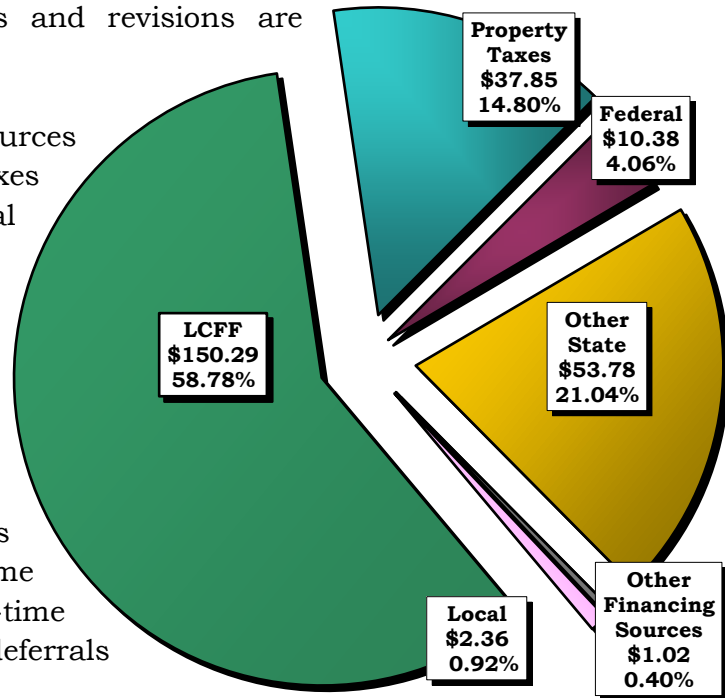
Proposed Budget & LCAP Available for Public Inspection	June 1-June 28, 2021
Public Hearing on Budget & LCAP	June 7, 2021
Adoption of Budget & LCAP	June 28, 2021
File & Submit Adopted Budget & LCAP	June 30, 2021

BUDGET ASSUMPTIONS 2021-2022

GENERAL FUND REVENUES

The District's projected budgeted income for the total General Fund is \$255.68 million, an increase of \$9.62 million or 3.91% from prior year estimated actuals. Unrestricted totals increased by \$6.43 million, and total \$165.36 million or 64.68% of all General Fund revenues. Restricted revenues are budgeted at \$90.32 million, an increase of \$3.19 million or 3.66%. Budgeted revenue totals and revisions are discussed throughout the document.

As depicted in the chart, the largest sources of income are LCFF and Property Taxes and when combined, make up total Local Control Funding Formula (LCFF) sources. Of the total budgeted income, 73.59% is attributed to LCFF sources and State sources of income account for 21.04%. Federal, other local revenue, and other financing sources make up the remaining portion of the District's General Fund revenue. Current income includes new programs and one-time revenues but excludes prior year deferrals and estimated carryovers.



LCFF Sources (8000-8099)

\$188,145,106

LCFF continues to be our main source of funding and has been budgeted at \$188.15 million, representing 97.65% of all unrestricted revenues, excluding contributions. The Governor's May Revision proposes a Proposition 98 guarantee of \$93.7 billion, an increase of \$7.9 billion from the January proposal and \$22.8 billion year over year. The cost-of-living adjustment (COLA) is being referred to as the "mega COLA" because it includes both a compounding from the unpaid 2020-2021 COLA and the statutory COLA for 2021-2022, totaling 4.05%, plus an additional 1%. **The mega-COLA of 5.07% increases LCFF revenues by nearly \$9.0 million over prior year estimates.**

The LCFF begins with all school districts receiving **base grants** per-student for four grade spans (K-3, 4-6, 7-8, and 9-12), which are then adjusted annually by the statewide COLA **5.07%**. The LCFF calculation then adds additional amounts per-student by adjusting the base grant by 10.4% to support grades K-3 class-size reduction (CSR), and an adjustment

of 2.6% to the base grant for career technical education (CTE) in grades 9-12. School districts that have high-need students identified as English learners, foster youth, homeless, and low-income - referred to as the **unduplicated student count** - also receive additional **Supplemental and Concentration** grants per-student. The **Supplemental** grant funding provides 20% of the base grant for all unduplicated students; and districts with unduplicated counts greater than 55% also receive **Concentration** grant funding, which provides 50% of the adjusted base grant for unduplicated students above the 55% threshold.

The May Revision also included a proposal to increase the Concentration Grant funding from 50% to 65%; however, the final agreement shifted the increase to the Supplemental Grant, which would be increased from 20% to 23.3%. **LACOE is recommending districts to use the 50% Concentration Grant funding and 20% Supplement Grant funding percentage at this time as shown below on Table I.**

TABLE I

Factors		K-3	4-6	7-8	9-12
A	Base Grant Amount per ADA	\$7,702	\$7,818	\$8,050	\$9,329
B	Cost of Living Adjustment (COLA)=5.07%	\$390	\$396	\$408	\$473
C = A x B	Adjusted Base Grant per ADA	\$8,092	\$8,214	\$8,458	\$9,802
D	Augmentation grants (CSR and CTE)	\$842	\$0	\$0	\$255
E = C + D	Total Adjusted grant per ADA	\$8,934	\$8,214	\$8,458	\$10,057
F	% Unduplicated count (3 yr. rolling average)	74.02%	74.02%	74.02%	74.02%
G = (E x 20%) x F	74.02% of Supplemental	\$1,323	\$1,216	\$1,252	\$1,489
H = (E x 50%) x (F - 55%)	19.02% of Concentration (% above 55%)	\$850	\$781	\$804	\$956
I = E + G + H		Totals: \$11,106	\$10,211	\$10,514	\$12,502

The Department of Finance is projecting a COLA of **2.48%** in 2022-2023 and **3.11%** in 2023-2024; and the District's multi-year projection reflects these DOF's estimates for LCFF funding and requirements for LCAP proportionality.

Other Elements Included or Affecting LCFF Calculations

Proposition 30-Education Protection Account \$32,619,518

The EPA established the collection and disbursement of the temporary taxes generated under the voter approved Proposition 30 passed in 2012 and extended under Proposition 55 in 2016. As districts generate and receive EPA funds as part of the LCFF formula, the amount of state funding received by districts is reduced by one dollar for each dollar received - similar to local property taxes - and thus reducing the portion paid by the state to districts. EPA revenues for the Proposed Budget are estimated at \$32.62 million, and the District continues to utilize EPA funds to cover instructional related costs and posts the use of these funds on the District website, as required by law.

CALPADS - Enrollment, Average Daily Attendance, and Unduplicated Pupils

The LCFF Funding for "Base grants" is multiplied by grade-span average daily student attendance generated through the Second Period Attendance (P-2) for students. Under the funding provisions for LCFF, the District is eligible to claim the higher ADA between

current or prior fiscal year. **However, in the current year the LCFF includes a hold-harmless provision that provides some intermediate protection in 2021-2022 from average daily attendance changes caused during the pandemic and for 2021-2022, ADA is based on the 2019-2020 P-2 ADA of 16,310.**

Table II below details the cumulative ADA decline since 2002-2003, and shows ADA claimed for regular and special education programs but excludes students in non-public schools or agencies and/or county community schools.

TABLE II

Actual and Projected ADA			
Fiscal Year	Generated P2 ADA	Increase /(Decline)	Accumulated Decline
2002-03	22,849	242	
2003-04	22,797	(52)	(52)
2004-05	22,347	(450)	(502)
2005-06	21,779	(568)	(1,070)
2006-07	21,227	(552)	(1,622)
2007-08	20,799	(428)	(2,050)
2008-09	20,348	(451)	(2,501)
2009-10	19,971	(377)	(2,878)
2010-11	19,541	(430)	(3,308)
2011-12	19,175	(366)	(3,674)
2012-13	18,851	(324)	(3,998)
2013-14	18,531	(320)	(4,318)
2014-15	18,181	(350)	(4,668)
2015-16	17,807	(374)	(5,042)
2016-17	17,572	(235)	(5,277)
2017-18	17,133	(439)	(5,716)
2018-19	16,697	(436)	(6,152)
2019-20	16,310	(387)	(6,539)
2020-21 Est.	15,595	(715)	(7,254)
2021-22 Est.	15,139	(456)	(7,710)
2022-23 Est.	14,774	(366)	(8,075)
2023-24 Est.	14,418	(355)	(8,431)

* excludes NPS & County Operated ADA

For 2021-2022 through 2023-2023, the table above reflects staff's projections of a further **decline in attendance of over 2.5% students on average, bringing the total loss to over 8,400.** The hold-harmless ADA provision will result in a funding cliff in 2022-2023, which is **estimated to reduce LCFF funding by approximately \$13.7 million in 2022--2023.**

Federal Revenues (8100-8299)

\$10,375,882

Federal income is budgeted at \$10.38 million for 2021-2022, a decrease of \$20.34 million primarily caused by the loss of one-time **CARES Act** funds from the previous reporting period. Budgeted income includes the assumptions for major program changes and excludes carryover or deferred revenues which will be included in next reporting period.

Restricted Federal Categorical Programs revenue changes are provided in Table III below. Also provided on Pages 12-13 of this report, is additional information related to program operating activities for the upcoming school year, broken down by spending category.

TABLE III

	Program Change
NCLB: Title I, Part A	(\$314,289)
Comprehensive Support & Improvement (CSI)	(137,911)
Elementary & Secondary Emergency Relief Funds (ESSER I)	(3,518,301)
Governor's Emerg. Ed Relief Fund: Learning Loss Mitigation (GEER)	(1,036,865)
Coronavirus Relief Fund: Learning Loss Mitigation (CRF)	(15,167,359)
Individuals w/ Disability Act (IDEA): Local Assistance	(28,188)
IDEA: Preschool Grant	(276)
Preschool Staff Development	(41)
Alternate Dispute Resolution (ARD) COVID 19	73,557
Carl Perkins (Secondary & Adult)	1,128
NCLB: Title III – LEP	(86,845)
McKinney-Vento Homeless Education Grant	(63,162)
Medi-Cal Billing Option	(61,982)
Total Change in Restricted Income: (\$20,340,534)	

State Revenues (8300-8599)

\$53,784,438

State revenues are budgeted at \$53.78 million, an increase of \$20.91 million or 63.6% from the previous reporting period. This increase is primarily due to the addition of one-time **Assembly Bill 86 (AB 86) COVID-19 relief funds** and provided below are collective changes for both restricted and unrestricted programs.

Lottery

\$3,150,767

Current year estimated per-pupil rates and student attendance have been updated and are based on 2020-2021 ADA estimates of 15,833 which excludes ROP/Adult Education ADA from funding levels and is adjusted upward for the absence factor of 1.04446.

- ◆ The unrestricted portion is projected at \$2,374,950 based on \$150/ADA.
- ◆ The restricted portion is projected at \$775,817 based on \$49/ADA.

Mandated Cost Block Grant

\$665,526

In 2013-2014, the Board of Education voted to accept the Mandated Cost Block Grant (MBG). For 2021-2022, the budget assumes that the District will apply for the grant and estimated income is based on rates of \$32.79/ADA for grades K-8, and \$63.17/ADA for grades 9-12. Funds received will continue to be used to support the ongoing costs of post-employment retiree benefits.

CalSTRS On-behalf payments

\$10,222,887

The District's proportional share of payments for pension liabilities required under GASB Statements 67 and 68 is included in the proposed budget. This amount equally increases budget revenues and expenditures, thereby affecting the District's financial statements, its potential credit ratings, and its ability to issue debt.

Assembly Bill (AB 86)**\$23,147,344**

One-time COVID-19 relief and school reopening grants were provided to assist districts with transitioning students and staff from distance learning, which statutes will expire at the of the 2020-2021 fiscal year. The district submitted the required certifications in June 2021 and the following grants have been budgeted:

- ♦ **In-Person Instruction Grant:** \$5,916,761
- ♦ **Expanded Learning Opportunity (ELO) Grants:** \$17,230,583
 - ELO grant funding includes a requirement that at least 10% of the allocation shall be used to hire paraprofessionals to provide supplemental instruction and support.

Special Education**\$12,507,748**

State revenues include the 4.05% COLA which helped offset declining enrollment, resulting in an increase of \$0.06 million from 2020-21. The major revenue categories are composed of the following and include State, Federal and Local sources for informational purposes:

For fiscal year 2021-2022, as in past years, costs for the Special Education Program (excluding transportation) are **projected to exceed revenues by \$19.69 million, requiring a contribution from unrestricted dollars to cover the encroachment.** This is an increase of \$1.24 million over the last reporting period for reopening of schools.

TABLE IV

	Amount
State Aid (AB602)	\$10,190,664
State Aid (AB602) - Property Taxes	784,195
Low Incidence	317,245
Mental Health Pre-referral Services	1,035,569
Project WorkAbility I	180,075
Transportation	0
State Sources Subtotal:	\$12,507,748
Federal Programs	4,091,157
SELPA Excess Costs for ABC	0
Totals:	\$16,598,905

Other State Unrestricted & Restricted Categorical Programs**\$5,100,735**

Other restricted categorical programs are budgeted at \$5.10 million indicated on Table V, and additional program details for various state programs are also provided on Pages 12-13 of this report.

TABLE V

	Program Changes	Carryover	Total Amount
After School Ed & Safety (ASES)	(133,170)	(501,006)	(634,176)
CA Partnership Academy-VAPA	(54,800)	(97,858)	(152,658)
Career Technical Ed Incentive Grant	52,969	(173,747)	(120,778)
K-12 Strong Workforce Program	(200,000)	(712,339)	(912,339)
TUPE Cohort	1,538	(181,553)	(180,015)
California Partnership Academies	0	(244,194)	(244,194)
Totals:	\$ (333,463)	\$ (1,910,697)	\$ (2,244,160)

Local Revenues (8600-8799)**\$2,357,514**

Local income is budgeted at \$2.36 million, an increase of \$0.61 million, and projections are based on prior year trends, new government audit reporting requirements and funding agreements for specific locally-funded programs as depicted on Table VI.

TABLE VI

	Budgeted Amount
Sale of Surplus Equipment / Materials	\$15,000
Interest	\$225,000
Other Local Revenue	\$75,000
Site Donations	\$51,000
Use of Facilities	\$72,000
Cotsen Foundation	\$262,314
LACOE - Promising Learners Grant	\$62,000
Medical Administrative Activities (MAA)	200,000
Student Activity Funds	1,395,200
Totals:	\$2,357,514

- ◆ New requirements under Governmental Accounting Standard Board Statement No. 84 (GASB 84) were established to improve identification of fiduciary activity, which includes Associated Student Body (ASB) funds. Estimated income was evaluated on prior year activity and is budgeted at \$1.4 million.

Other Financing Sources & Contributions (8900-8999) \$1,018,093

Other financing sources include Board approved transfers between unrestricted and restricted programs among the various funds of the District to support specific identified purposes. Budgeted figures reflect the transfer from the Post-Retirement Benefits Fund (20.0) for 2021-2022 costs of the pay-as-you-go portion of retiree health costs.

Contributions within the General Fund to restricted programs, from the unrestricted General Fund are currently **budgeted at \$27.30 million**, which is an increase of \$1.91 million over prior year estimated totals. The contribution increase is primarily attributed to fully budgeting Special Education summer school, vacant positions, transportation, and other operating costs for reopening of schools. The table listed below provides the specific programs encroaching on the General Fund.

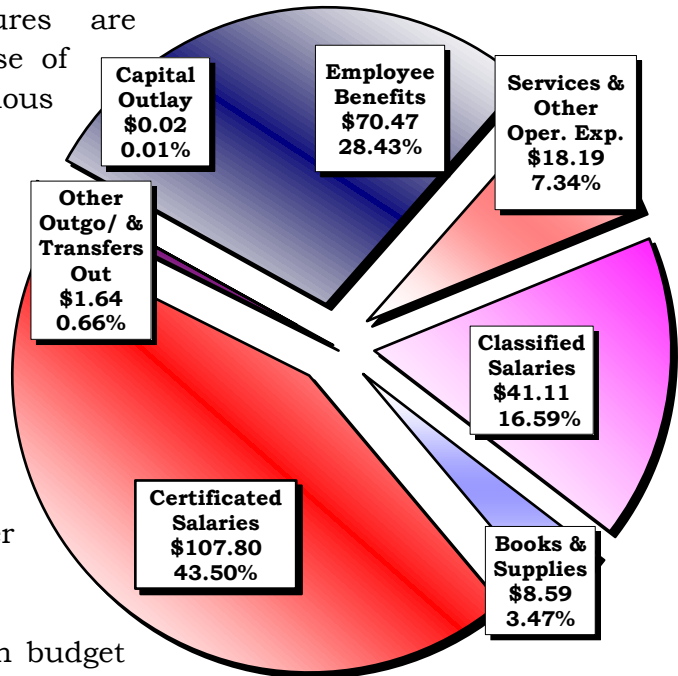
TABLE VII

Program	Budgeted Contributions (from unrestricted sources)
Medi-Cal Billing Option	\$508,582
Special Education	19,689,809
Restricted Routine Maint. Account (RRMA)	7,128,065
Medi-Cal Admin Activities	(22,474)
Totals:	\$27,303,982

GENERAL FUND EXPENDITURES

The District's total General Fund expenditures are budgeted at \$247.83 million, an increase of \$7.26 million or 3.02% from prior year estimated actuals. Unrestricted expenditures are budgeted at \$157.91 million, an increase of \$4.09 million or 2.66% from prior year estimated actuals. Budgeted expenditures reflect various changes due to school reopening and updated salary and benefit recalculations for attrition, filled vacancies and new positions. Restricted expenditures are budgeted at \$89.91 million, an increase of \$3.17 million or 3.65% from the previous reporting period.

The pie chart on the right illustrates the District's General Fund budget by spending category; of the total budgeted expenditures, \$219.38 million or 88.52% is allocated to salaries and benefits with the remaining \$28.45 million or 11.48% allocated to books, materials, supplies, capital equipment, other operating expenditures, and other uses.



Detailed below is an explanation of each budget category with special emphasis on the **unrestricted** portion of the General Fund. For the restricted portion of the budget, a *Summary Table by Major Object Code* is provided on Page 13.

Certificated and Classified Salaries (1000-2999)

\$148,910,144

Unrestricted certificated salaries are budgeted at \$75.65 million and classified salaries are budgeted at \$27.05 million for a combined total of \$102.70 million. This is an increase of \$1.90 million or 1.88% over prior year estimated actuals. Included in the proposed budget are the salaries of 603 classroom teachers, 45 certificated site administrators, 32 counselors, 19 other certificated staff, 46 certificated and classified management staff, 7 confidential employees and 527 classified site and district staff.

- ◆ **Negotiations:** Negotiations for 2021-2022 have not commenced; however, any changes will be budgeted once an agreement is reached.
- ◆ **Cost-of-living adjustment (COLA):** No additional cost-of-living adjustment (COLA) has been budgeted for fiscal year 2021-2022. For informational purposes only, the calculated cost of a one (1%) percent salary improvement for all employees is \$1,800,336.
- ◆ **Step, Scale and Longevity:** An estimated projection of \$997,789 is included in the proposed budget.

Employee Benefits (3000-3999)

\$70,465,448

Employee Benefits are budgeted at \$70.47 million, an increase of \$9.49 million from the previous reporting period. The unrestricted portion increased by \$2.01 million and is budgeted at \$41.88 million. The difference is a result of rate increases for STRS, PERS and State Unemployment Insurance as part of the Governor's May Revision, as well as health and welfare recalculations for new positions added, new hires, and filled vacancies.

- ◆ Statutory benefits were calculated using the following rates:
 - STRS, 16.92%
 - PERS, 22.91%
 - Alternative Retirement Program (ARP), 5.0%
 - Social Security, 6.20%
 - Medicare, 1.45%
 - State Unemployment Insurance, 1.23%
 - Workers' Compensation, 2.089%
 - OPEB, 0.081471%

STRS & PERS

- ◆ Beginning in 2021-2022, the CalSTRS Board has limited authority to increase or decrease rates by a maximum of 1% annually not to exceed 20.25% percent of credible compensation. The CalPERS Board also recently set rates for 2020-2021; and the projected STRS and PERS rates are shown on Table VIII.

TABLE VIII						
Employer Contribution	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
STRS	17.100%	16.150%	16.920%	19.100%	19.100%	19.100%
PERS	19.721%	20.700%	22.910%	26.100%	27.100%	27.700%

- **The changes in employer contributions for STRS and PERS are estimated to impact the District's multi-year projections by over \$2.77 million through 2023-2024.**
- ◆ Additionally, the budget includes \$10.22 million for the recognition of the State's on-behalf STRS contributions required under GASB Statements No. 67 and 68, which is an increase of \$1.40 million from the prior reporting period. The proportional share of the net pension liability estimate equally increases budgeted revenues and expenditures but will also affect the district financial statements and potential credit ratings and ability to issue debt.

State Unemployment Insurance (SUI)

- ◆ Effective July 1, 2021, the Unemployment Insurance contribution rate increased from 0.05% to 1.23% and is budgeted at \$1.84 million. This is an increase of \$1.78 million over the previous reporting period, and future rate decreases are included in subsequent years projections.

Health & Welfare and Other Benefits

- ◆ In 2000-2001, the District reached an agreement with both associations to establish a Special Reserve - Health and Welfare Benefits Fund (67.1) to contribute a negotiated level per benefited employee, which is currently at \$10,350. In 2014, the District negotiated an annual ongoing contribution, which is currently \$1.0 million annually. The increased \$1.0 million contribution will cover the first \$1.0 million of any increases in total cost of premiums from plan year to plan year and any increases in premium over this amount, will be borne by all eligible active employees based on a sliding scale that is tied to the health benefit plan option selected by the benefited employee. **These additional ongoing contributions increase the contribution per active employee from \$10,350 to \$14,150 for 2021-22.** Contributions into this fund cover medical, dental, vision, life insurance, and any other miscellaneous Health and Welfare Fund related costs. The proposed budget includes \$23.17 million comprising the negotiated amounts mentioned above.
- ◆ The District is self-funded for Workers' Compensation, and for 2021-2022 the transfer to cover premiums and claim expenses is budgeted at \$3.42 million.
- ◆ By contract, the District pays for qualified retirees' health insurance for a period of five years or to age sixty-five, whichever comes first. With the beginning of fiscal year 2006-2007, early retirees contribute the same amount to health insurance premiums as do active employees. For Plan Year 2022, the proposed budget includes coverage for approximately eighty-two (82) retirees, at a projected pay-as-you-go cost for all funds of \$1.35 million.

Other Operating Expenditures (4000-7999)

\$28,449,457

Other operating expenditures include items such as instructional materials, supplies, equipment, insurance fees, software, maintenance agreements, utilities, contracted services, consultants, workshops, indirect costs, inter-fund transfers, etc. The table below depicts the breakdown of these funds by major object code.

TABLE IX

Major Object Code	Description	Unrestricted Resources	Restricted Resources	Total
4000	Books and Supplies	\$3,093,308	\$5,501,007	\$8,594,315
5000	Contracts and Services	11,160,243	7,031,601	18,191,844
6000	Capital Outlay	0	20,800	20,800
7000	Other Outgo	(914,810)	2,557,308	1,642,498
Total:		\$13,338,741	\$15,110,716	\$28,449,457

OTHER SIGNIFICANT BUDGET ITEMS

Local Control Accountability Plan Proportionality

The District's **Local Control Accountability Plan (LCAP)** describes goals and specific actions to achieve those goals for all pupils and each significant subgroup. The plan incorporates the public's input in addressing the State's eight priorities and describes how the budget increases or enhances services for English-language learners, low socio-economic students, and foster youth, also known as the **proportionality requirement**.

The District's estimated unduplicated pupil percentage for 2021-2022 is 74.02% based on the three-year rolling average. ***Total accumulated funding generated by the unduplicated pupil percentage is estimated at \$35.98 million, resulting in a minimum proportionality percentage for supplemental and concentration grant funding of 24.31%, an increase of over \$1.23 million from the prior year.***

Restricted Program Expenditures

\$89,914,008

State and Federal restricted expenditures are budgeted at \$89.91 million and represent 36.06% of all General Fund activity. Restricted program funding provides additional support to specific student populations in order to meet their varied educational needs.

Total restricted expenditures have been increased in total by \$3.17 million over the previous reporting period or 3.65%. The increases are primarily due to changes in one-time Federal CARES program funds, the inclusion of GASB 84 student-body expenditure activity and updates to allocations for various current programs.

Table X is provided on Page 13 to illustrate the restricted expenditure totals by major object code.

TABLE X

Object Code		1000-1999	2000-2999	3000-3999	4000-4999	5000-5999	6000-6999	7100-7699	
Resource	Program/Description	Certificated Salaries	Classified Salaries	Benefits	Books & Supplies	Services & Other Operating	Capital Outlay	Other Outgo	Total Expenditures
3010	Title I	\$1,150,850	\$935,096	\$799,755	\$601,191	\$380,181	\$0	\$230,478	\$4,097,551
306X & 3110	Migrant Ed	\$173,413	\$106,445	\$101,811	\$3,359	\$15,255	\$0	\$22,367	\$422,650
3182	Comp. Schol Imp (CSI)	\$0	\$0	\$0	\$95,705	\$65,000	\$0	\$9,578	\$170,283
65XX & Federal	All Special Ed	\$16,269,240	\$5,680,087	\$9,220,585	\$470,288	\$3,498,844	\$5,800	\$1,143,870	\$36,288,714
3550 & 3555	Carl Perkins	\$31,539	\$0	\$12,250	\$114,480	\$25,674	\$0	\$9,197	\$193,140
4035 & 4036	Title II, Part A	\$270,701	\$0	\$106,317	\$12,561	\$138,131	\$0	\$31,451	\$559,161
4127	Title IV, Part A	\$0	\$85,734	\$37,553	\$8,847	\$168,360	\$0	\$17,909	\$318,403
4203	Title III	\$172,604	\$765	\$65,021	\$8,375	\$44,418	\$0	\$17,354	\$308,537
5630	McKinney Vento	\$16,963	\$124,340	\$52,548	\$7,056	\$2,000	\$0	\$12,093	\$215,000
5640	Medi-Cal	\$185,757	\$132,585	\$164,040	\$0	\$26,200	\$0	\$0	\$508,582
6010	After School Ed - (ASES)	\$57,014	\$1,435,331	\$338,021	\$52,428	\$18,900	\$0	\$95,085	\$1,996,779
6300	Restricted Lottery	\$0	\$0	\$0	\$700,817	\$75,000	\$0	\$0	\$775,817
6385	Visual & Perf. Arts Academy	\$22,500	\$2,000	\$5,757	\$31,687	\$14,500	\$0	\$4,556	\$81,000
6387	Career Tec Ed (CTE) Incentive	\$151,948	\$5,000	\$58,741	\$259,162	\$29,107	\$0	\$30,036	\$533,994
6388	K-12 Strong Workforce	\$166,425	\$0	\$54,583	\$300,317	\$124,301	\$15,000	\$39,374	\$700,000
6690 & 6995	TUPE & Health Disp. Cohort	\$75,690	\$114,595	\$76,900	\$25,120	\$80,787	\$0	\$18,704	\$391,796
7220	Partnership Academies	\$107,088	\$6,120	\$31,606	\$108,185	\$88,258	\$0	\$20,340	\$361,597
7422	In-Person Instruction (IP) grant	\$4,229,160	\$203,642	\$1,483,959	\$0	\$0	\$0	\$0	\$5,916,761
7425 & 7426	Exp.Learn.Opp (ELO) grants	\$8,790,073	\$2,003,145	\$3,891,365	\$1,476,000	\$1,070,000	\$0	\$0	\$17,230,583
7690	STRS - Pension Contribution	\$0	\$0	\$10,222,887	\$0	\$0	\$0	\$0	\$10,222,887
8150	Maintenance	\$0	\$3,171,322	\$1,761,746	\$422,000	\$599,901	\$0	\$854,916	\$6,809,885
8210	Student Activity Funds	\$0	\$0	\$0	\$785,429	\$523,619	\$0	\$0	\$1,309,048
9020	LACOE - Promising Learners	\$20,408	\$0	\$4,592	\$12,000	\$25,000	\$0	\$0	\$62,000
9025	Cotsen Foundation	\$202,835	\$0	\$53,479	\$6,000	\$0	\$0	\$0	\$262,314
9050	Medi-Cal Admin Activities	\$55,730	\$57,400	\$46,231	\$0	\$18,165	\$0	\$0	\$177,526
Total Expenditures		\$32,149,938	\$14,063,607	\$28,589,747	\$5,501,007	\$7,031,601	\$20,800	\$2,557,308	\$89,914,008

OTHER FUNDS - SUMMARY BUDGET

In addition to the General Fund, which is used as the chief operating fund, the District, by law, also operates and maintains other special purpose funds. A detailed report of all other funds is available with the State Forms beginning on Page 36 of this document.

Total estimated expenditures for all other funds are budgeted at \$114.15 million, or 31.54% of all District operating fund activities. At this time, the following funds are in use and a summary of their budgeted revenues and expenditures is provided in the table below.

TABLE XI

Fund		Revenue Totals	Expenditure Totals
11.0	Adult Education	\$5,153,415	\$5,153,415
12.0	Child Development	14,043,435	14,043,435
13.0	Cafeteria	10,957,000	11,628,013
14.0	Deferred Maintenance	599,043	599,043
15.0	Pupil Transp. Equip.	0	0
20.0	Sp Res.- OPEB	695,526	1,018,093
21.0	Build.- Measures S & G	1,000,000	22,450,705
25.0	Capital Facilities	154,000	180,000
40.1	Sp. Reserve – Facilities	721,299	721,299
40.2	Sp. Reserve-Hoxie	473,178	0
40.4	Sp. Res-Cap. Equip	0	50,000
51.0	Bond Interest/Red.	17,704,255	21,966,044
63.0	Child Enterprise	224,396	224,396
67.1	Self-Ins-H & W	30,548,229	30,668,105
67.2	Self-Ins-Liab/Prop	1,871,000	1,879,256
67.3	Self-Ins-Work Comp.	3,125,000	3,571,417
73.0	Foundation Trust	0	0
Totals:		\$87,269,776	\$114,153,221

Significant changes in other funds income and expenditures are detailed below:

- ♦ **Adult Education Fund (Fund 11.0)** revenues had a net increase of \$0.13 million for updates to state and local revenues; while expenditures increased by \$0.21 million mainly for two major one-time building improvement projects, Fire alarm upgrade and A/C completion, needed at the Excelsior site.
- ♦ **Child Development Fund (Fund 12.0)** income and expenditures are both currently budgeted at \$14.04 million, this decrease of \$1.21 million over the last reporting period is for the loss of one-time carryover funds for Head Start Basic, Early Head Start, Cares Act and Head Start Dosage preschool programs.
- ♦ **Cafeteria Fund (Fund 13.0)** reflects budgeted revenue of \$10.96 million and expenditures of \$11.63 million, respectively. Income estimates were increased by \$0.93 million due to anticipated higher Federal meal reimbursements rates for the National School Lunch and Seamless Summer Options programs of \$0.44 million and an additional \$0.50 million is now included for catering and a la cart program funds. Total expenditures had a net reduction of \$0.51 million from the prior reporting period for updates to food, supplies, and other operating cost estimates of

\$0.92 million offsetting an increase of \$0.41 million for vacant positions now fully budgeted.

- ◆ **Deferred Maintenance Fund (Fund 14.0)** income and expenditures are budgeted at \$0.60 million to cover playground improvement, asphalt, HVAC, flooring, and fencing work at various sites.
- ◆ **Other Post-Employment Benefits Fund-OPEB (Fund 20.0)** expenditures remained relatively the same as last reporting period and are budgeted at \$1.02 million and cover retiree medical costs from the previous year and revenues continue to reflect the inter-fund transfer of MBG funds to help fund the estimated pay-as-you-go retiree benefits.
- ◆ **Measure G Building Fund (Fund 21.0)** revenues are budgeted at \$1.00 million for interest income generated from bond proceeds held at the County Treasury. Expenditures are budgeted at \$22.45 million for the following major Phase 1A projects: stadium/field renovations at Norwalk and La Mirada High Schools of \$12.00 million; renovations for the gym/locker room at La Mirada High School of \$10.00 million; and salaries and benefits for staff overseeing the projects of \$0.45 million.
- ◆ **Capital Facilities Fund – (Fund 25.0)** revenues were budgeted at \$0.15 million for interest and developer fees. Total expenditures of \$0.18 million are included to pay for necessary legal fees, and a pro-rata share of lease buildings and portable projects throughout the District.
- ◆ **Special Reserve Facility Fund (Fund 40.1)** revenues are budgeted for a total amount of \$0.72 million and reflect a reduction of \$0.59 million from the last reporting period, primarily due to the loss of Community Redevelopment funds. Expenditures are budgeted at \$0.72 million and include the following: salaries and benefits for staff overseeing various projects, such as painting and district office administration upgrade.
- ◆ **Special Reserve Hoxie Fund (Fund 40.2)** interest and lease and rental revenues from the Hoxie property are currently projected at \$0.70 million for 2021-2022 with no changes from the last reporting period. In addition, a contribution to the Special Reserve-Facilities fund of \$0.23 million is included to cover new and existing projects listed in the section above.
- ◆ **Capital Equipment Replacement Fund (Fund 40.4)** revenues decreased by \$0.35 million from the previous year; while expenditures rose by \$0.05 million to cover the replacement of vehicles for the maintenance/grounds department.
- ◆ **Bond Interest and Redemption Fund (Fund 51.0)** income and expenditures are budgeted at \$17.70 million and \$21.97 million respectively and remain unchanged from the prior reporting period.

- ◆ **Child Care Enterprise Fund (Fund 63.0)** revenues and expenditures are both budgeted at \$0.22 million, which are used to operate the District's School Aged Child Care (SACC) program located throughout various La Mirada sites.
- ◆ **Self-Insurance Health and Welfare Benefit Reserve Fund (Fund 67.1)** revenues are budgeted at \$30.55 million, decreased by \$0.29 million to cover revised estimates for district premium contribution. Expenditures increased by \$0.49 million projected at \$30.69 million to cover premium costs for employees for the 2021-2022 fiscal year.
- ◆ **Self-Insurance Liability/Property Fund (Fund 67.2)** budgeted income is \$1.87 million, an increase of \$0.50 million from the last reporting period, and includes projected amounts for interest and insurance premiums. Expenditures increased by \$0.06 million from the last reporting period due to higher premium and are budgeted at \$1.88 million.
- ◆ **Self-Insurance Workers Compensation Fund (Fund 67.3)** reflects budgeted revenue of \$3.13 million for interest and workers compensation transfer, which decreased by \$0.35 million from last fiscal year. Total expenditures are budgeted at \$3.57 million to cover claims and premiums.

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

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: Norwalk-La Mirada Unified School District
Date: June 23, 2021

Place: 12820 Pioneer Blvd., Norwalk, CA
Date: June 07, 2021
Time: 6:30 P.M.

Adoption Date: June 28, 2021

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

Contact person for additional information on the budget reports:

Name: Manuel Cardoso

Telephone: 562-210-2028

Title: Director, Fiscal Services

E-mail: mcardoso@nlmusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2020-21) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
				X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP:		X
			Jun 07, 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:	\$ 11,234,250.00
Less: Amount of total liabilities reserved in budget:	\$ 11,234,250.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

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

Date of Meeting: Jun 28, 2021

For additional information on this certification, please contact:

Name: Manuel Cardoso

Title: Director, Fiscal Services

Telephone: 562-210-2028

E-mail: mcardoso@nlmusd.k12.ca.us

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	179,711,816.00	0.00	179,711,816.00	188,145,106.00	0.00	188,145,106.00	4.7%
2) Federal Revenue		8100-8299	0.00	30,716,416.00	30,716,416.00	0.00	10,375,882.00	10,375,882.00	-66.2%
3) Other State Revenue		8300-8599	2,988,126.00	29,886,560.00	32,874,686.00	3,065,476.00	50,718,962.00	53,784,438.00	63.6%
4) Other Local Revenue		8600-8799	605,619.00	1,139,844.00	1,745,463.00	438,000.00	1,919,514.00	2,357,514.00	35.1%
5) TOTAL, REVENUES			183,305,561.00	61,742,820.00	245,048,381.00	191,648,582.00	63,014,358.00	254,662,940.00	3.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	76,286,548.00	19,665,858.00	95,952,406.00	75,648,928.00	32,149,938.00	107,798,866.00	12.3%
2) Classified Salaries		2000-2999	24,511,993.00	11,630,548.00	36,142,541.00	27,047,671.00	14,063,607.00	41,111,278.00	13.7%
3) Employee Benefits		3000-3999	39,869,917.00	21,102,881.00	60,972,798.00	41,875,701.00	28,589,747.00	70,465,448.00	15.6%
4) Books and Supplies		4000-4999	3,508,603.00	23,651,150.00	27,159,753.00	3,093,308.00	5,501,007.00	8,594,315.00	-68.4%
5) Services and Other Operating Expenditures		5000-5999	10,196,680.00	6,991,787.00	17,188,467.00	11,160,243.00	7,031,601.00	18,191,844.00	5.8%
6) Capital Outlay		6000-6999	116,625.00	857,530.00	974,155.00	0.00	20,800.00	20,800.00	-97.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	415,000.00	937,197.00	1,352,197.00	260,000.00	860,000.00	1,120,000.00	-17.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,948,757.00)	1,409,201.00	(539,556.00)	(1,939,379.00)	1,197,308.00	(742,071.00)	37.5%
9) TOTAL, EXPENDITURES			152,956,609.00	86,246,152.00	239,202,761.00	157,146,472.00	89,414,008.00	246,560,480.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,348,952.00	(24,503,332.00)	5,845,620.00	34,502,110.00	(26,399,650.00)	8,102,460.00	38.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,012,219.00	0.00	1,012,219.00	1,018,093.00	0.00	1,018,093.00	0.6%
b) Transfers Out		7600-7629	866,108.00	500,000.00	1,366,108.00	764,569.00	500,000.00	1,264,569.00	-7.4%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(25,389,370.00)	25,389,370.00	0.00	(27,303,982.00)	27,303,982.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,243,259.00)	24,889,370.00	(353,889.00)	(27,050,458.00)	26,803,982.00	(246,476.00)	-30.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,105,693.00	386,038.00	5,491,731.00	7,451,652.00	404,332.00	7,855,984.00	43.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,849,476.16	890,027.72	38,739,503.88	42,955,169.16	1,276,065.72	44,231,234.88	14.2%
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)			37,849,476.16	890,027.72	38,739,503.88	42,955,169.16	1,276,065.72	44,231,234.88	14.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,849,476.16	890,027.72	38,739,503.88	42,955,169.16	1,276,065.72	44,231,234.88	14.2%
2) Ending Balance, June 30 (E + F1e)			42,955,169.16	1,276,065.72	44,231,234.88	50,406,821.16	1,680,397.72	52,087,218.88	17.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	283,525.21	0.00	283,525.21	125,000.00	0.00	125,000.00	-55.9%
Stores		9712	73,937.36	0.00	73,937.36	75,000.00	0.00	75,000.00	1.4%
Prepaid Items		9713	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,276,065.92	1,276,065.92	0.00	1,680,397.92	1,680,397.92	31.7%
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	383,251.87	0.00	383,251.87	857,825.87	0.00	857,825.87	123.8%
LCAP Minimum Proportionality	0000	9780				338,864.00		338,864.00	
Lottery allocation Reserve	1100	9780				518,961.87		518,961.87	
Lottery allocation Reserve	1100	9780	383,251.87		383,251.87				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,217,066.00	0.00	7,217,066.00	7,434,751.00	0.00	7,434,751.00	3.0%
Unassigned/Unappropriated Amount		9790	34,947,388.72	(0.20)	34,947,388.52	41,864,244.29	(0.20)	41,864,244.09	19.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	49,724,726.33	(14,660,891.28)	35,063,835.05				
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	283,525.21	0.00	283,525.21				
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	3,650,465.01	80,039.75	3,730,504.76				
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	73,937.36	0.00	73,937.36				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			53,732,653.91	(14,580,851.53)	39,151,802.38				
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	3,373,650.32	40,451.48	3,414,101.80				
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			3,373,650.32	40,451.48	3,414,101.80				
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)			50,359,003.59	(14,621,303.01)	35,737,700.58				

			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	113,904,481.00	0.00	113,904,481.00	117,674,664.00	0.00	117,674,664.00	3.3%
Education Protection Account State Aid - Current Year		8012	31,559,938.00	0.00	31,559,938.00	32,619,518.00	0.00	32,619,518.00	3.4%
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	98,803.00	0.00	98,803.00	95,543.00	0.00	95,543.00	-3.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	2,852.00	0.00	2,852.00	2,564.00	0.00	2,564.00	-10.1%
County & District Taxes									
Secured Roll Taxes		8041	20,008,298.00	0.00	20,008,298.00	19,873,339.00	0.00	19,873,339.00	-0.7%
Unsecured Roll Taxes		8042	302,246.00	0.00	302,246.00	177,926.00	0.00	177,926.00	-41.1%
Prior Years' Taxes		8043	489,479.00	0.00	489,479.00	652,361.00	0.00	652,361.00	33.3%
Supplemental Taxes		8044	732,586.00	0.00	732,586.00	732,586.00	0.00	732,586.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	9,315,398.00	0.00	9,315,398.00	12,697,340.00	0.00	12,697,340.00	36.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,297,735.00	0.00	3,297,735.00	3,619,265.00	0.00	3,619,265.00	9.8%
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			179,711,816.00	0.00	179,711,816.00	188,145,106.00	0.00	188,145,106.00	4.7%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	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			179,711,816.00	0.00	179,711,816.00	188,145,106.00	0.00	188,145,106.00	4.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,601,307.00	3,601,307.00	0.00	3,573,119.00	3,573,119.00	-0.8%
Special Education Discretionary Grants		8182	0.00	340,848.00	340,848.00	0.00	414,088.00	414,088.00	21.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	422,650.00	422,650.00	0.00	422,650.00	422,650.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		4,411,840.00	4,411,840.00		4,097,551.00	4,097,551.00	-7.1%
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		559,161.00	559,161.00		559,161.00	559,161.00	0.0%
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		395,382.00	395,382.00		308,537.00	308,537.00	-22.0%
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		904,759.00	904,759.00		703,686.00	703,686.00	-22.2%
Other NCLB / Every Student Succeeds Act	5510, 5630	8290		904,759.00	904,759.00		703,686.00	703,686.00	-22.2%
Career and Technical Education	3500-3599	8290		192,012.00	192,012.00		193,140.00	193,140.00	0.6%
All Other Federal Revenue	All Other	8290	0.00	19,888,457.00	19,888,457.00	0.00	103,950.00	103,950.00	-99.5%
TOTAL, FEDERAL REVENUE			0.00	30,716,416.00	30,716,416.00	0.00	10,375,882.00	10,375,882.00	-66.2%
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		11,130,941.00	11,130,941.00		11,292,104.00	11,292,104.00	1.4%
Prior Years	6500	8319		98,203.00	98,203.00		0.00	0.00	-100.0%
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	667,065.00	0.00	667,065.00	665,526.00	0.00	665,526.00	-0.2%
Lottery - Unrestricted and Instructional Materials		8560	2,321,061.00	737,420.00	3,058,481.00	2,374,950.00	775,817.00	3,150,767.00	3.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,630,955.00	2,630,955.00		1,996,779.00	1,996,779.00	-24.1%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		571,811.00	571,811.00		391,796.00	391,796.00	-31.5%
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		654,772.00	654,772.00		533,994.00	533,994.00	-18.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	14,062,458.00	14,062,458.00	25,000.00	35,728,472.00	35,753,472.00	154.2%
TOTAL, OTHER STATE REVENUE			2,988,126.00	29,886,560.00	32,874,686.00	3,065,476.00	50,718,962.00	53,784,438.00	63.6%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	20,000.00	0.00	20,000.00	15,000.00	0.00	15,000.00	-25.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	60,000.00	0.00	60,000.00	72,000.00	0.00	72,000.00	20.0%
Interest		8660	250,000.00	0.00	250,000.00	225,000.00	0.00	225,000.00	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	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	275,619.00	1,139,844.00	1,415,463.00	126,000.00	1,919,514.00	2,045,514.00	44.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			605,619.00	1,139,844.00	1,745,463.00	438,000.00	1,919,514.00	2,357,514.00	35.1%
TOTAL, REVENUES			183,305,561.00	61,742,820.00	245,048,381.00	191,648,582.00	63,014,358.00	254,662,940.00	3.9%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	61,755,825.00	15,216,142.00	76,971,967.00	61,386,545.00	26,809,452.00	88,195,997.00	14.6%
Certificated Pupil Support Salaries		1200	3,748,897.00	2,351,074.00	6,099,971.00	3,751,256.00	2,781,141.00	6,532,397.00	7.1%
Certificated Supervisors' and Administrators' Salaries		1300	8,625,459.00	894,896.00	9,520,355.00	8,520,063.00	832,751.00	9,352,814.00	-1.8%
Other Certificated Salaries		1900	2,156,367.00	1,203,746.00	3,360,113.00	1,991,064.00	1,726,594.00	3,717,658.00	10.6%
TOTAL, CERTIFICATED SALARIES			76,286,548.00	19,665,858.00	95,952,406.00	75,648,928.00	32,149,938.00	107,798,866.00	12.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,803,850.00	6,456,669.00	8,260,519.00	1,887,306.00	6,859,683.00	8,746,989.00	5.9%
Classified Support Salaries		2200	9,957,684.00	3,184,096.00	13,141,780.00	11,791,117.00	3,671,477.00	15,462,594.00	17.7%
Classified Supervisors' and Administrators' Salaries		2300	2,816,211.00	745,791.00	3,562,002.00	2,933,408.00	1,436,284.00	4,369,692.00	22.7%
Clerical, Technical and Office Salaries		2400	8,506,519.00	1,014,165.00	9,520,684.00	9,021,495.00	1,160,195.00	10,181,690.00	6.9%
Other Classified Salaries		2900	1,427,729.00	229,827.00	1,657,556.00	1,414,345.00	935,968.00	2,350,313.00	41.8%
TOTAL, CLASSIFIED SALARIES			24,511,993.00	11,630,548.00	36,142,541.00	27,047,671.00	14,063,607.00	41,111,278.00	13.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,267,732.00	11,873,271.00	24,141,003.00	12,667,816.00	15,519,363.00	28,187,179.00	16.8%
PERS		3201-3202	4,650,576.00	2,109,341.00	6,759,917.00	5,489,926.00	2,788,017.00	8,277,943.00	22.5%
OASDI/Medicare/Alternative		3301-3302	2,971,173.00	1,156,972.00	4,128,145.00	3,137,020.00	1,530,970.00	4,667,990.00	13.1%
Health and Welfare Benefits		3401-3402	17,176,390.00	5,126,266.00	22,302,656.00	16,310,653.00	6,854,832.00	23,165,485.00	3.9%
Unemployment Insurance		3501-3502	50,413.00	15,590.00	66,003.00	1,280,857.00	561,811.00	1,842,668.00	2691.8%
Workers' Compensation		3601-3602	2,075,590.00	628,348.00	2,703,938.00	2,137,238.00	959,508.00	3,096,746.00	14.5%
OPEB, Allocated		3701-3702	677,043.00	193,093.00	870,136.00	850,726.00	375,246.00	1,225,972.00	40.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	465.00	0.00	465.00	New
Other Employee Benefits		3901-3902	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,869,917.00	21,102,881.00	60,972,798.00	41,875,701.00	28,589,747.00	70,465,448.00	15.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	206,639.00	972,285.00	1,178,924.00	5,000.00	723,317.00	728,317.00	-38.2%
Books and Other Reference Materials		4200	4,811.00	16,430.00	21,241.00	0.00	25,374.00	25,374.00	19.5%
Materials and Supplies		4300	2,895,336.00	13,149,034.00	16,044,370.00	2,814,158.00	4,299,390.00	7,113,548.00	-55.7%
Noncapitalized Equipment		4400	401,817.00	9,513,401.00	9,915,218.00	274,150.00	452,926.00	727,076.00	-92.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,508,603.00	23,651,150.00	27,159,753.00	3,093,308.00	5,501,007.00	8,594,315.00	-68.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	4,000.00	1,479,045.00	1,483,045.00	0.00	1,653,850.00	1,653,850.00	11.5%
Travel and Conferences		5200	241,071.00	199,371.00	440,442.00	476,510.00	185,402.00	661,912.00	50.3%
Dues and Memberships		5300	97,531.00	3,175.00	100,706.00	118,162.00	3,000.00	121,162.00	20.3%
Insurance		5400 - 5450	1,370,000.00	0.00	1,370,000.00	1,870,000.00	0.00	1,870,000.00	36.5%
Operations and Housekeeping Services		5500	3,777,000.00	63,000.00	3,840,000.00	3,975,196.00	60,000.00	4,035,196.00	5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	839,125.00	204,528.00	1,043,653.00	864,402.00	173,775.00	1,038,177.00	-0.5%
Transfers of Direct Costs		5710	(68,109.00)	68,109.00	0.00	(57,146.00)	57,146.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(536,249.00)	0.00	(536,249.00)	(670,221.00)	0.00	(670,221.00)	25.0%
Professional/Consulting Services and Operating Expenditures		5800	3,976,580.00	4,515,907.00	8,492,487.00	4,182,370.00	4,895,518.00	9,077,888.00	6.9%
Communications		5900	495,731.00	458,652.00	954,383.00	400,970.00	2,910.00	403,880.00	-57.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,196,680.00	6,991,787.00	17,188,467.00	11,160,243.00	7,031,601.00	18,191,844.00	5.8%

			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	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	45,000.00	0.00	45,000.00	0.00	0.00	0.00	-100.0%
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	71,625.00	853,403.00	925,028.00	0.00	20,800.00	20,800.00	-97.8%
Equipment Replacement		6500	0.00	4,127.00	4,127.00	0.00	0.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			116,625.00	857,530.00	974,155.00	0.00	20,800.00	20,800.00	-97.9%
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	415,000.00	937,197.00	1,352,197.00	260,000.00	860,000.00	1,120,000.00	-17.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			415,000.00	937,197.00	1,352,197.00	260,000.00	860,000.00	1,120,000.00	-17.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,409,201.00)	1,409,201.00	0.00	(1,197,308.00)	1,197,308.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(539,556.00)	0.00	(539,556.00)	(742,071.00)	0.00	(742,071.00)	37.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,948,757.00)	1,409,201.00	(539,556.00)	(1,939,379.00)	1,197,308.00	(742,071.00)	37.5%
TOTAL, EXPENDITURES									
			152,956,609.00	86,246,152.00	239,202,761.00	157,146,472.00	89,414,008.00	246,560,480.00	3.1%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,012,219.00	0.00	1,012,219.00	1,018,093.00	0.00	1,018,093.00	0.6%
(a) TOTAL, INTERFUND TRANSFERS IN			1,012,219.00	0.00	1,012,219.00	1,018,093.00	0.00	1,018,093.00	0.6%
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	100,000.00	250,000.00	350,000.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	766,108.00	250,000.00	1,016,108.00	764,569.00	500,000.00	1,264,569.00	24.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			866,108.00	500,000.00	1,366,108.00	764,569.00	500,000.00	1,264,569.00	-7.4%
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	(25,389,370.00)	25,389,370.00	0.00	(27,303,982.00)	27,303,982.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(25,389,370.00)	25,389,370.00	0.00	(27,303,982.00)	27,303,982.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(25,243,259.00)	24,889,370.00	(353,889.00)	(27,050,458.00)	26,803,982.00	(246,476.00)	-30.4%

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	179,711,816.00	0.00	179,711,816.00	188,145,106.00	0.00	188,145,106.00	4.7%
2) Federal Revenue		8100-8299	0.00	30,716,416.00	30,716,416.00	0.00	10,375,882.00	10,375,882.00	-66.2%
3) Other State Revenue		8300-8599	2,988,126.00	29,886,560.00	32,874,686.00	3,065,476.00	50,718,962.00	53,784,438.00	63.6%
4) Other Local Revenue		8600-8799	605,619.00	1,139,844.00	1,745,463.00	438,000.00	1,919,514.00	2,357,514.00	35.1%
5) TOTAL, REVENUES			183,305,561.00	61,742,820.00	245,048,381.00	191,648,582.00	63,014,358.00	254,662,940.00	3.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		90,151,043.00	54,333,195.00	144,484,238.00	89,967,568.00	64,964,189.00	154,931,757.00	7.2%
2) Instruction - Related Services	2000-2999		20,937,537.00	7,696,031.00	28,633,568.00	21,769,064.00	9,747,196.00	31,516,260.00	10.1%
3) Pupil Services	3000-3999		14,661,374.00	7,360,636.00	22,022,010.00	15,983,910.00	6,289,118.00	22,273,028.00	1.1%
4) Ancillary Services	4000-4999		889,833.00	27,659.00	917,492.00	921,914.00	32,947.00	954,861.00	4.1%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	301,926.00	301,926.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		11,653,626.00	7,598,034.00	19,251,660.00	11,209,208.00	1,516,748.00	12,725,956.00	-33.9%
8) Plant Services	8000-8999		14,248,196.00	7,991,474.00	22,239,670.00	17,034,808.00	6,003,810.00	23,038,618.00	3.6%
9) Other Outgo	9000-9999	Except 7600-7699	415,000.00	937,197.00	1,352,197.00	260,000.00	860,000.00	1,120,000.00	-17.2%
10) TOTAL, EXPENDITURES			152,956,609.00	86,246,152.00	239,202,761.00	157,146,472.00	89,414,008.00	246,560,480.00	3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			30,348,952.00	(24,503,332.00)	5,845,620.00	34,502,110.00	(26,399,650.00)	8,102,460.00	38.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		1,012,219.00	0.00	1,012,219.00	1,018,093.00	0.00	1,018,093.00	0.6%
b) Transfers Out	7600-7629		866,108.00	500,000.00	1,366,108.00	764,569.00	500,000.00	1,264,569.00	-7.4%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(25,389,370.00)	25,389,370.00	0.00	(27,303,982.00)	27,303,982.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,243,259.00)	24,889,370.00	(353,889.00)	(27,050,458.00)	26,803,982.00	(246,476.00)	-30.4%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,105,693.00	386,038.00	5,491,731.00	7,451,652.00	404,332.00	7,855,984.00	43.1%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	37,849,476.16	890,027.72	38,739,503.88	42,955,169.16	1,276,065.72	44,231,234.88	14.2%
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)			37,849,476.16	890,027.72	38,739,503.88	42,955,169.16	1,276,065.72	44,231,234.88	14.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,849,476.16	890,027.72	38,739,503.88	42,955,169.16	1,276,065.72	44,231,234.88	14.2%
2) Ending Balance, June 30 (E + F1e)			42,955,169.16	1,276,065.72	44,231,234.88	50,406,821.16	1,680,397.72	52,087,218.88	17.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	283,525.21	0.00	283,525.21	125,000.00	0.00	125,000.00	-55.9%
Stores		9712	73,937.36	0.00	73,937.36	75,000.00	0.00	75,000.00	1.4%
Prepaid Items		9713	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,276,065.92	1,276,065.92	0.00	1,680,397.92	1,680,397.92	31.7%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	383,251.87	0.00	383,251.87	857,825.87	0.00	857,825.87	123.8%
LCAP Minimum Proportionality	0000	9780				338,864.00		338,864.00	
Lottery allocation Reserve	1100	9780				518,961.87		518,961.87	
Lottery allocation Reserve	1100	9780	383,251.87		383,251.87				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	7,217,066.00	0.00	7,217,066.00	7,434,751.00	0.00	7,434,751.00	3.0%
Unassigned/Unappropriated Amount		9790	34,947,388.72	(0.20)	34,947,388.52	41,864,244.29	(0.20)	41,864,244.09	19.8%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	300,633.00	300,633.00
3220	Coronavirus Relief Fund: Learning Loss Mitigation	0.18	0.18
6500	Special Education	0.43	0.43
6512	Special Ed: Mental Health Services	0.03	0.03
7311	Classified School Employee Professional Development Block Grant	0.05	0.05
7420	State Learning Loss Mitigation Funds	0.71	0.71
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	826,771.77	1,144,951.77
8210	Student Activity Funds	0.00	86,152.00
9010	Other Restricted Local	148,659.75	148,659.75
Total, Restricted Balance		1,276,065.92	1,680,397.92

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	355,383.00	355,383.00	0.0%
3) Other State Revenue		8300-8599	4,498,389.00	4,582,682.00	1.9%
4) Other Local Revenue		8600-8799	172,678.00	215,350.00	24.7%
5) TOTAL, REVENUES			5,026,450.00	5,153,415.00	2.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,627,614.00	1,725,551.00	6.0%
2) Classified Salaries		2000-2999	751,944.00	762,262.00	1.4%
3) Employee Benefits		3000-3999	987,140.00	1,123,888.00	13.9%
4) Books and Supplies		4000-4999	592,505.00	177,886.00	-70.0%
5) Services and Other Operating Expenditures		5000-5999	744,133.00	901,183.00	21.1%
6) Capital Outlay		6000-6999	243,752.00	462,645.00	89.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,947,088.00	5,153,415.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			79,362.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			79,362.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	149,516.12	228,878.12	53.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,516.12	228,878.12	53.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,516.12	228,878.12	53.1%
2) Ending Balance, June 30 (E + F1e)			228,878.12	228,878.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	228,878.12	228,878.12	0.0%
Reserve for Economic Uncertainties: Adult E	0000	9780		228,878.12	
Reserve for Economic Uncertainties: Adult E	0000	9780	228,878.12		
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	930,621.87		
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	946.58		
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			931,568.45		
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	4,989.77		
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			4,989.77		
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)			926,578.68		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	355,383.00	355,383.00	0.0%
TOTAL, FEDERAL REVENUE			355,383.00	355,383.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
Adult Education Program	6391	8590	4,264,754.00	4,328,743.00	1.5%
All Other State Revenue	All Other	8590	233,635.00	253,939.00	8.7%
TOTAL, OTHER STATE REVENUE			4,498,389.00	4,582,682.00	1.9%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	5,000.00	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	162,678.00	210,350.00	29.3%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			172,678.00	215,350.00	24.7%
TOTAL, REVENUES			5,026,450.00	5,153,415.00	2.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,225,451.00	1,321,629.00	7.8%
Certificated Pupil Support Salaries		1200	85,747.00	87,506.00	2.1%
Certificated Supervisors' and Administrators' Salaries		1300	316,416.00	316,416.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,627,614.00	1,725,551.00	6.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	39,333.00	41,297.00	5.0%
Classified Support Salaries		2200	250,432.00	256,300.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	98,328.00	94,524.00	-3.9%
Clerical, Technical and Office Salaries		2400	362,052.00	370,141.00	2.2%
Other Classified Salaries		2900	1,799.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			751,944.00	762,262.00	1.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	447,214.00	481,343.00	7.6%
PERS		3201-3202	125,267.00	162,657.00	29.8%
OASDI/Medicare/Alternative		3301-3302	73,371.00	82,692.00	12.7%
Health and Welfare Benefits		3401-3402	277,419.00	294,357.00	6.1%
Unemployment Insurance		3501-3502	1,194.00	30,602.00	2463.0%
Workers' Compensation		3601-3602	48,065.00	51,969.00	8.1%
OPEB, Allocated		3701-3702	14,610.00	20,268.00	38.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			987,140.00	1,123,888.00	13.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	6,975.00	7,000.00	0.4%
Materials and Supplies		4300	361,612.00	120,886.00	-66.6%
Noncapitalized Equipment		4400	223,918.00	50,000.00	-77.7%
TOTAL, BOOKS AND SUPPLIES			592,505.00	177,886.00	-70.0%

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	1,200.00	1,250.00	4.2%
Dues and Memberships		5300	10,415.00	10,165.00	-2.4%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	83,036.00	82,036.00	-1.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	47,425.00	38,750.00	-18.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	508,344.00	648,602.00	27.6%
Professional/Consulting Services and Operating Expenditures		5800	78,557.00	92,580.00	17.9%
Communications		5900	15,156.00	27,800.00	83.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			744,133.00	901,183.00	21.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	243,752.00	462,645.00	89.8%
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			243,752.00	462,645.00	89.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
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			4,947,088.00	5,153,415.00	4.2%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	355,383.00	355,383.00	0.0%
3) Other State Revenue		8300-8599	4,498,389.00	4,582,682.00	1.9%
4) Other Local Revenue		8600-8799	172,678.00	215,350.00	24.7%
5) TOTAL, REVENUES			5,026,450.00	5,153,415.00	2.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,296,543.00	2,146,407.00	-6.5%
2) Instruction - Related Services	2000-2999		1,817,890.00	1,946,423.00	7.1%
3) Pupil Services	3000-3999		116,453.00	119,879.00	2.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		716,202.00	940,706.00	31.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,947,088.00	5,153,415.00	4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			79,362.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			79,362.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	149,516.12	228,878.12	53.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,516.12	228,878.12	53.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,516.12	228,878.12	53.1%
2) Ending Balance, June 30 (E + F1e)			228,878.12	228,878.12	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	228,878.12	228,878.12	0.0%
Reserve for Economic Uncertainties: Adult E	0000	9780		228,878.12	
Reserve for Economic Uncertainties: Adult E	0000	9780	228,878.12		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,756,964.00	10,693,142.00	-9.0%
3) Other State Revenue		8300-8599	3,161,168.00	3,014,293.00	-4.6%
4) Other Local Revenue		8600-8799	336,000.00	336,000.00	0.0%
5) TOTAL, REVENUES			15,254,132.00	14,043,435.00	-7.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,406,931.00	4,463,683.00	1.3%
2) Classified Salaries		2000-2999	3,289,504.00	3,485,569.00	6.0%
3) Employee Benefits		3000-3999	3,823,831.00	4,232,606.00	10.7%
4) Books and Supplies		4000-4999	1,447,266.00	744,372.00	-48.6%
5) Services and Other Operating Expenditures		5000-5999	768,974.00	531,770.00	-30.8%
6) Capital Outlay		6000-6999	1,403,297.00	433,311.00	-69.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,000.00	21,000.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	93,329.00	131,124.00	40.5%
9) TOTAL, EXPENDITURES			15,254,132.00	14,043,435.00	-7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,158.00	88,158.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,158.00	88,158.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,158.00	88,158.00	0.0%
2) Ending Balance, June 30 (E + F1e)			88,158.00	88,158.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	87,722.48	87,722.48	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	435.52	435.52	0.0%
Reserve for Economic Uncertainties: Child C	0000	9780		435.52	
Reserve for Economic Uncertainties: Child C	0000	9780	435.52		
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	(70,383.16)		
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	120,780.03		
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			50,396.87		
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	2,637.52		
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			2,637.52		
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)			47,759.35		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	11,756,964.00	10,558,086.00	-10.2%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	135,056.00	New
TOTAL, FEDERAL REVENUE			11,756,964.00	10,693,142.00	-9.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,967,629.00	1,967,629.00	0.0%
All Other State Revenue	All Other	8590	1,193,539.00	1,046,664.00	-12.3%
TOTAL, OTHER STATE REVENUE			3,161,168.00	3,014,293.00	-4.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	336,000.00	336,000.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			336,000.00	336,000.00	0.0%
TOTAL, REVENUES			15,254,132.00	14,043,435.00	-7.9%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,474,962.00	3,526,877.00	1.5%
Certificated Pupil Support Salaries		1200	67,976.00	70,688.00	4.0%
Certificated Supervisors' and Administrators' Salaries		1300	509,347.00	512,972.00	0.7%
Other Certificated Salaries		1900	354,646.00	353,146.00	-0.4%
TOTAL, CERTIFICATED SALARIES			4,406,931.00	4,463,683.00	1.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,341,143.00	1,427,588.00	6.4%
Classified Support Salaries		2200	547,065.00	541,975.00	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	185,909.00	197,745.00	6.4%
Clerical, Technical and Office Salaries		2400	503,083.00	504,266.00	0.2%
Other Classified Salaries		2900	712,304.00	813,995.00	14.3%
TOTAL, CLASSIFIED SALARIES			3,289,504.00	3,485,569.00	6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	902,077.00	1,008,173.00	11.8%
PERS		3201-3202	744,483.00	852,015.00	14.4%
OASDI/Medicare/Alternative		3301-3302	349,551.00	373,050.00	6.7%
Health and Welfare Benefits		3401-3402	1,620,760.00	1,670,406.00	3.1%
Unemployment Insurance		3501-3502	3,856.00	97,885.00	2438.5%
Workers' Compensation		3601-3602	155,751.00	166,241.00	6.7%
OPEB, Allocated		3701-3702	47,353.00	64,836.00	36.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,823,831.00	4,232,606.00	10.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,069,593.00	622,941.00	-41.8%
Noncapitalized Equipment		4400	377,673.00	121,431.00	-67.8%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,447,266.00	744,372.00	-48.6%

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	40,516.00	34,788.00	-14.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,180.00	2,131.00	-2.2%
Operations and Housekeeping Services		5500	115,585.00	103,700.00	-10.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	118,026.00	113,334.00	-4.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,505.00	18,619.00	-4.5%
Professional/Consulting Services and Operating Expenditures		5800	425,162.00	240,638.00	-43.4%
Communications		5900	48,000.00	18,560.00	-61.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			768,974.00	531,770.00	-30.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	519,906.00	8,980.00	-98.3%
Buildings and Improvements of Buildings		6200	785,741.00	364,272.00	-53.6%
Equipment		6400	97,650.00	58,895.00	-39.7%
Equipment Replacement		6500	0.00	1,164.00	New
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,403,297.00	433,311.00	-69.1%
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	21,000.00	21,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,000.00	21,000.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	93,329.00	131,124.00	40.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			93,329.00	131,124.00	40.5%
TOTAL, EXPENDITURES			15,254,132.00	14,043,435.00	-7.9%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,756,964.00	10,693,142.00	-9.0%
3) Other State Revenue		8300-8599	3,161,168.00	3,014,293.00	-4.6%
4) Other Local Revenue		8600-8799	336,000.00	336,000.00	0.0%
5) TOTAL, REVENUES			15,254,132.00	14,043,435.00	-7.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		8,839,592.00	8,663,994.00	-2.0%
2) Instruction - Related Services	2000-2999		3,398,306.00	3,524,809.00	3.7%
3) Pupil Services	3000-3999		616,375.00	501,794.00	-18.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,690.00	1,563.00	-57.6%
7) General Administration	7000-7999		93,329.00	131,124.00	40.5%
8) Plant Services	8000-8999		2,281,840.00	1,199,151.00	-47.4%
9) Other Outgo	9000-9999	Except 7600-7699	21,000.00	21,000.00	0.0%
10) TOTAL, EXPENDITURES			15,254,132.00	14,043,435.00	-7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	88,158.00	88,158.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			88,158.00	88,158.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			88,158.00	88,158.00	0.0%
2) Ending Balance, June 30 (E + F1e)			88,158.00	88,158.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	87,722.48	87,722.48	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	435.52	435.52	0.0%
Reserve for Economic Uncertainties: Child C	0000	9780		435.52	
Reserve for Economic Uncertainties: Child C	0000	9780	435.52		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	87,722.48	87,722.48
Total, Restricted Balance		87,722.48	87,722.48

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	8,946,183.00	9,387,000.00	4.9%
3) Other State Revenue		8300-8599	640,549.00	625,000.00	-2.4%
4) Other Local Revenue		8600-8799	444,450.00	945,000.00	112.6%
5) TOTAL, REVENUES			10,031,182.00	10,957,000.00	9.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,711,661.00	3,895,025.00	4.9%
3) Employee Benefits		3000-3999	1,895,702.00	2,120,441.00	11.9%
4) Books and Supplies		4000-4999	5,374,723.00	4,564,000.00	-15.1%
5) Services and Other Operating Expenditures		5000-5999	448,577.00	422,600.00	-5.8%
6) Capital Outlay		6000-6999	264,172.00	15,000.00	-94.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	446,227.00	610,947.00	36.9%
9) TOTAL, EXPENDITURES			12,141,062.00	11,628,013.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,109,880.00)	(671,013.00)	-68.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,109,880.00)	(671,013.00)	-68.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,286,424.74	1,176,544.74	-64.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,286,424.74	1,176,544.74	-64.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,286,424.74	1,176,544.74	-64.2%
2) Ending Balance, June 30 (E + F1e)			1,176,544.74	505,531.74	-57.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	308,016.41	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	868,528.33	505,531.74	-41.8%
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	1,595,678.79		
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	1,122,802.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	308,016.41		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,026,498.16		
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	33.97		
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			33.97		
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)			3,026,464.19		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,946,183.00	9,387,000.00	4.9%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,946,183.00	9,387,000.00	4.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	640,549.00	625,000.00	-2.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			640,549.00	625,000.00	-2.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	335,450.00	900,000.00	168.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,000.00	10,000.00	-83.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	49,000.00	35,000.00	-28.6%
TOTAL, OTHER LOCAL REVENUE			444,450.00	945,000.00	112.6%
TOTAL, REVENUES			10,031,182.00	10,957,000.00	9.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,010,979.00	3,138,466.00	4.2%
Classified Supervisors' and Administrators' Salaries		2300	457,215.00	457,392.00	0.0%
Clerical, Technical and Office Salaries		2400	227,367.00	224,167.00	-1.4%
Other Classified Salaries		2900	16,100.00	75,000.00	365.8%
TOTAL, CLASSIFIED SALARIES			3,711,661.00	3,895,025.00	4.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	636,541.00	717,986.00	12.8%
OASDI/Medicare/Alternative		3301-3302	267,099.00	283,997.00	6.3%
Health and Welfare Benefits		3401-3402	892,184.00	958,371.00	7.4%
Unemployment Insurance		3501-3502	1,854.00	46,987.00	2434.4%
Workers' Compensation		3601-3602	75,169.00	81,368.00	8.2%
OPEB, Allocated		3701-3702	22,855.00	31,732.00	38.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,895,702.00	2,120,441.00	11.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	502,900.00	321,500.00	-36.1%
Noncapitalized Equipment		4400	100,000.00	40,000.00	-60.0%
Food		4700	4,771,823.00	4,202,500.00	-11.9%
TOTAL, BOOKS AND SUPPLIES			5,374,723.00	4,564,000.00	-15.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,400.00	5,400.00	0.0%
Dues and Memberships		5300	4,865.00	5,000.00	2.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	83,400.00	81,400.00	-2.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	121,800.00	110,300.00	-9.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,400.00	3,000.00	-59.5%
Professional/Consulting Services and Operating Expenditures		5800	217,892.00	211,900.00	-2.7%
Communications		5900	7,820.00	5,600.00	-28.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			448,577.00	422,600.00	-5.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	134,172.00	0.00	-100.0%
Equipment		6400	0.00	15,000.00	New
Equipment Replacement		6500	130,000.00	0.00	-100.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			264,172.00	15,000.00	-94.3%
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	446,227.00	610,947.00	36.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			446,227.00	610,947.00	36.9%
TOTAL, EXPENDITURES			12,141,062.00	11,628,013.00	-4.2%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,946,183.00	9,387,000.00	4.9%
3) Other State Revenue		8300-8599	640,549.00	625,000.00	-2.4%
4) Other Local Revenue		8600-8799	444,450.00	945,000.00	112.6%
5) TOTAL, REVENUES			10,031,182.00	10,957,000.00	9.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		11,477,263.00	10,935,666.00	-4.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		446,227.00	610,947.00	36.9%
8) Plant Services	8000-8999		217,572.00	81,400.00	-62.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,141,062.00	11,628,013.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,109,880.00)	(671,013.00)	-68.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,109,880.00)	(671,013.00)	-68.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,286,424.74	1,176,544.74	-64.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,286,424.74	1,176,544.74	-64.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,286,424.74	1,176,544.74	-64.2%
2) Ending Balance, June 30 (E + F1e)			1,176,544.74	505,531.74	-57.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	308,016.41	0.00	-100.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	868,528.33	505,531.74	-41.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	868,528.33	505,531.74
Total, Restricted Balance		868,528.33	505,531.74

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	50.00	0.00	-100.0%
5) TOTAL, REVENUES			50.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	28,717.00	25,000.00	-12.9%
6) Capital Outlay		6000-6999	153,748.00	574,043.00	273.4%
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			182,465.00	599,043.00	228.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(182,415.00)	(599,043.00)	228.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	349,043.00	599,043.00	71.6%
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			349,043.00	599,043.00	71.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			166,628.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	166,628.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	166,628.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	166,628.00	New
2) Ending Balance, June 30 (E + F1e)			166,628.00	166,628.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	166,628.00	166,628.00	0.0%
Deferred Maintenance Projects	0000	9780		166,628.00	
Deferred Maintenance Projects	0000	9780	166,628.00		
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	(94,993.32)		
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			(94,993.32)		
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)			(94,993.32)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	50.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50.00	0.00	-100.0%
TOTAL, REVENUES			50.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	28,717.00	25,000.00	-12.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,717.00	25,000.00	-12.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	424,043.00	New
Buildings and Improvements of Buildings		6200	153,748.00	150,000.00	-2.4%
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			153,748.00	574,043.00	273.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			182,465.00	599,043.00	228.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	349,043.00	599,043.00	71.6%
(a) TOTAL, INTERFUND TRANSFERS IN			349,043.00	599,043.00	71.6%
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)			349,043.00	599,043.00	71.6%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	0.00	-100.0%
5) TOTAL, REVENUES			50.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		182,465.00	599,043.00	228.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			182,465.00	599,043.00	228.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(182,415.00)	(599,043.00)	228.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	349,043.00	599,043.00	71.6%
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			349,043.00	599,043.00	71.6%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			166,628.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	166,628.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	166,628.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	166,628.00	New
2) Ending Balance, June 30 (E + F1e)			166,628.00	166,628.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	166,628.00	166,628.00	0.0%
Deferred Maintenance Projects	0000	9780		166,628.00	
Deferred Maintenance Projects	0000	9780	166,628.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,131,999.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,131,999.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	1,131,999.00	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			1,131,999.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(3,197.64)		
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			(3,197.64)		
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)			(3,197.64)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	1,131,999.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			1,131,999.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			1,131,999.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Equipment		6400	1,131,999.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,131,999.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,131,999.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,131,999.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,131,999.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		1,131,999.00	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,131,999.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	30,000.00	-33.3%
5) TOTAL, REVENUES			45,000.00	30,000.00	-33.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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)			45,000.00	30,000.00	-33.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	667,065.00	665,526.00	-0.2%
b) Transfers Out		7600-7629	1,011,219.00	1,018,093.00	0.7%
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			(344,154.00)	(352,567.00)	2.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(299,154.00)	(322,567.00)	7.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,836,818.49	5,537,664.49	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,836,818.49	5,537,664.49	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,836,818.49	5,537,664.49	-5.1%
2) Ending Balance, June 30 (E + F1e)			5,537,664.49	5,215,097.49	-5.8%
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	5,537,664.49	5,215,097.49	-5.8%
Other-Post Employment Retiree Benefits	0000	9780		5,215,097.49	
Other-Post Employment Retiree Benefits	0000	9780	5,537,664.49		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,854,713.13		
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	7,193.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,861,906.49		
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)			5,861,906.49		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	45,000.00	30,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,000.00	30,000.00	-33.3%
TOTAL, REVENUES			45,000.00	30,000.00	-33.3%

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	667,065.00	665,526.00	-0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			667,065.00	665,526.00	-0.2%
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	1,011,219.00	1,018,093.00	0.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,011,219.00	1,018,093.00	0.7%
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)			(344,154.00)	(352,567.00)	2.4%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	45,000.00	30,000.00	-33.3%
5) TOTAL, REVENUES			45,000.00	30,000.00	-33.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			45,000.00	30,000.00	-33.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	667,065.00	665,526.00	-0.2%
b) Transfers Out		7600-7629	1,011,219.00	1,018,093.00	0.7%
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			(344,154.00)	(352,567.00)	2.4%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(299,154.00)	(322,567.00)	7.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,836,818.49	5,537,664.49	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,836,818.49	5,537,664.49	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,836,818.49	5,537,664.49	-5.1%
2) Ending Balance, June 30 (E + F1e)			5,537,664.49	5,215,097.49	-5.8%
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 (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	5,537,664.49	5,215,097.49	-5.8%
Other-Post Employment Retiree Benefits	0000	9780		5,215,097.49	
Other-Post Employment Retiree Benefits	0000	9780	5,537,664.49		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000,000.00	1,000,000.00	0.0%
5) TOTAL, REVENUES			1,000,000.00	1,000,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	308,313.00	308,388.00	0.0%
3) Employee Benefits		3000-3999	130,121.00	142,317.00	9.4%
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	28,000,000.00	22,000,000.00	-21.4%
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			28,438,434.00	22,450,705.00	-21.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,438,434.00)	(21,450,705.00)	-21.8%
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)			(27,438,434.00)	(21,450,705.00)	-21.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,812,648.87	22,374,214.87	-55.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,812,648.87	22,374,214.87	-55.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,812,648.87	22,374,214.87	-55.1%
2) Ending Balance, June 30 (E + F1e)			22,374,214.87	923,509.87	-95.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,374,214.87	923,509.87	-95.9%
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	105,996,893.05		
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	42,562.75		
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			106,039,455.80		
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	631,073.70		
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			631,073.70		
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)			105,408,382.10		

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	1,000,000.00	1,000,000.00	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			1,000,000.00	1,000,000.00	0.0%
TOTAL, REVENUES			1,000,000.00	1,000,000.00	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	217,376.00	217,376.00	0.0%
Clerical, Technical and Office Salaries		2400	90,937.00	91,012.00	0.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			308,313.00	308,388.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	63,826.00	70,652.00	10.7%
OASDI/Medicare/Alternative		3301-3302	23,494.00	23,592.00	0.4%
Health and Welfare Benefits		3401-3402	34,587.00	35,326.00	2.1%
Unemployment Insurance		3501-3502	154.00	3,793.00	2363.0%
Workers' Compensation		3601-3602	6,167.00	6,442.00	4.5%
OPEB, Allocated		3701-3702	1,893.00	2,512.00	32.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			130,121.00	142,317.00	9.4%
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%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	10,000,000.00	7,000,000.00	-30.0%
Buildings and Improvements of Buildings		6200	18,000,000.00	15,000,000.00	-16.7%
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			28,000,000.00	22,000,000.00	-21.4%
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			28,438,434.00	22,450,705.00	-21.1%

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000,000.00	1,000,000.00	0.0%
5) TOTAL, REVENUES			1,000,000.00	1,000,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		28,438,434.00	22,450,705.00	-21.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,438,434.00	22,450,705.00	-21.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(27,438,434.00)	(21,450,705.00)	-21.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,438,434.00)	(21,450,705.00)	-21.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	49,812,648.87	22,374,214.87	-55.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,812,648.87	22,374,214.87	-55.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,812,648.87	22,374,214.87	-55.1%
2) Ending Balance, June 30 (E + F1e)			22,374,214.87	923,509.87	-95.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	22,374,214.87	923,509.87	-95.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	22,374,214.87	923,509.87
Total, Restricted Balance		22,374,214.87	923,509.87

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	804,000.00	154,000.00	-80.8%
5) TOTAL, REVENUES			804,000.00	154,000.00	-80.8%
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	200,579.00	180,000.00	-10.3%
6) Capital Outlay		6000-6999	26,926.00	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			227,505.00	180,000.00	-20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			576,495.00	(26,000.00)	-104.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			576,495.00	(26,000.00)	-104.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,649.59	582,144.59	10204.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,649.59	582,144.59	10204.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,649.59	582,144.59	10204.2%
2) Ending Balance, June 30 (E + F1e)			582,144.59	556,144.59	-4.5%
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	582,144.59	556,144.59	-4.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	700,833.21		
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	713.23		
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			701,546.44		
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)			701,546.44		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	800,000.00	150,000.00	-81.3%
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			804,000.00	154,000.00	-80.8%
TOTAL, REVENUES			804,000.00	154,000.00	-80.8%

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	187,068.00	175,000.00	-6.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,511.00	5,000.00	-63.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200,579.00	180,000.00	-10.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	26,926.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,926.00	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			227,505.00	180,000.00	-20.9%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	804,000.00	154,000.00	-80.8%
5) TOTAL, REVENUES			804,000.00	154,000.00	-80.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		13,511.00	5,000.00	-63.0%
8) Plant Services	8000-8999		213,994.00	175,000.00	-18.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			227,505.00	180,000.00	-20.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			576,495.00	(26,000.00)	-104.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			576,495.00	(26,000.00)	-104.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,649.59	582,144.59	10204.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,649.59	582,144.59	10204.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,649.59	582,144.59	10204.2%
2) Ending Balance, June 30 (E + F1e)			582,144.59	556,144.59	-4.5%
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	582,144.59	556,144.59	-4.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	582,144.59	556,144.59
Total, Restricted Balance		582,144.59	556,144.59

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,978,265.00	1,194,477.00	-39.6%
5) TOTAL, REVENUES			1,978,265.00	1,194,477.00	-39.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	312,855.00	313,332.00	0.2%
3) Employee Benefits		3000-3999	134,546.00	147,967.00	10.0%
4) Books and Supplies		4000-4999	10,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	37,850.00	25,000.00	-33.9%
6) Capital Outlay		6000-6999	1,125,812.00	285,000.00	-74.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,770,165.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,391,228.00	771,299.00	-82.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,412,963.00)	423,178.00	-117.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			350,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,062,963.00)	423,178.00	-120.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,946,537.73	6,883,574.73	-23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,946,537.73	6,883,574.73	-23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,946,537.73	6,883,574.73	-23.1%
2) Ending Balance, June 30 (E + F1e)			6,883,574.73	7,306,752.73	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	6,883,574.73	7,306,752.73	6.1%
Capital Improvement/Facilities Projects	0000	9780		7,306,752.73	
Capital Improvement/Facilities Projects	0000	9780	6,883,574.73		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,990,691.35		
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	63,645.85		
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			7,054,337.20		
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	14,958.46		
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			14,958.46		
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)			7,039,378.74		

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	845,413.00	100,000.00	-88.2%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	1,045,001.00	1,051,977.00	0.7%
Interest		8660	87,851.00	42,500.00	-51.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,978,265.00	1,194,477.00	-39.6%
TOTAL, REVENUES			1,978,265.00	1,194,477.00	-39.6%

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	185,188.00	185,188.00	0.0%
Clerical, Technical and Office Salaries		2400	127,667.00	128,144.00	0.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			312,855.00	313,332.00	0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	64,766.00	71,784.00	10.8%
OASDI/Medicare/Alternative		3301-3302	23,840.00	23,970.00	0.5%
Health and Welfare Benefits		3401-3402	37,606.00	39,261.00	4.4%
Unemployment Insurance		3501-3502	156.00	3,854.00	2370.5%
Workers' Compensation		3601-3602	6,258.00	6,545.00	4.6%
OPEB, Allocated		3701-3702	1,920.00	2,553.00	33.0%
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			134,546.00	147,967.00	10.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	37,850.00	25,000.00	-33.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,850.00	25,000.00	-33.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	98,133.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	692,793.00	235,000.00	-66.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	137,226.00	0.00	-100.0%
Equipment Replacement		6500	197,660.00	50,000.00	-74.7%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,125,812.00	285,000.00	-74.7%
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	2,770,165.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,770,165.00	0.00	-100.0%
TOTAL, EXPENDITURES			4,391,228.00	771,299.00	-82.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	350,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			350,000.00	0.00	-100.0%
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)			350,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,978,265.00	1,194,477.00	-39.6%
5) TOTAL, REVENUES			1,978,265.00	1,194,477.00	-39.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,621,063.00	771,299.00	-52.4%
9) Other Outgo	9000-9999	Except 7600-7699	2,770,165.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			4,391,228.00	771,299.00	-82.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,412,963.00)	423,178.00	-117.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	350,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			350,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,062,963.00)	423,178.00	-120.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,946,537.73	6,883,574.73	-23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,946,537.73	6,883,574.73	-23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,946,537.73	6,883,574.73	-23.1%
2) Ending Balance, June 30 (E + F1e)			6,883,574.73	7,306,752.73	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,883,574.73	7,306,752.73	6.1%
Capital Improvement/Facilities Projects	0000	9780		7,306,752.73	
Capital Improvement/Facilities Projects	0000	9780	6,883,574.73		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,704,255.00	17,704,255.00	0.0%
5) TOTAL, REVENUES			17,704,255.00	17,704,255.00	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	21,966,044.00	21,966,044.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,966,044.00	21,966,044.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,261,789.00)	(4,261,789.00)	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)			(4,261,789.00)	(4,261,789.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,722,911.00	19,461,122.00	-18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,722,911.00	19,461,122.00	-18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,722,911.00	19,461,122.00	-18.0%
2) Ending Balance, June 30 (E + F1e)			19,461,122.00	15,199,333.00	-21.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	19,461,122.00	15,199,333.00	-21.9%
Restricted for Bond Financing	0000	9780		15,199,333.00	
Restricted for Bond Financing	0000	9780	19,461,122.00		
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	23,722,911.00		
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			23,722,911.00		
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)			23,722,911.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	16,767,597.00	16,767,597.00	0.0%
Unsecured Roll		8612	452,466.00	452,466.00	0.0%
Prior Years' Taxes		8613	143,972.00	143,972.00	0.0%
Supplemental Taxes		8614	259,486.00	259,486.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	80,734.00	80,734.00	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			17,704,255.00	17,704,255.00	0.0%
TOTAL, REVENUES			17,704,255.00	17,704,255.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	12,073,559.00	12,073,559.00	0.0%
Bond Interest and Other Service Charges		7434	9,892,485.00	9,892,485.00	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)			21,966,044.00	21,966,044.00	0.0%
TOTAL, EXPENDITURES			21,966,044.00	21,966,044.00	0.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,704,255.00	17,704,255.00	0.0%
5) TOTAL, REVENUES			17,704,255.00	17,704,255.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	21,966,044.00	21,966,044.00	0.0%
10) TOTAL, EXPENDITURES			21,966,044.00	21,966,044.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,261,789.00)	(4,261,789.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,261,789.00)	(4,261,789.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,722,911.00	19,461,122.00	-18.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,722,911.00	19,461,122.00	-18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,722,911.00	19,461,122.00	-18.0%
2) Ending Balance, June 30 (E + F1e)			19,461,122.00	15,199,333.00	-21.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	19,461,122.00	15,199,333.00	-21.9%
Restricted for Bond Financing	0000	9780		15,199,333.00	
Restricted for Bond Financing	0000	9780	19,461,122.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	807.00	342.00	-57.6%
4) Other Local Revenue		8600-8799	121,500.00	224,054.00	84.4%
5) TOTAL, REVENUES			122,307.00	224,396.00	83.5%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	79,195.00	149,255.00	88.5%
3) Employee Benefits		3000-3999	37,603.00	70,641.00	87.9%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,509.00	4,500.00	-0.2%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			121,307.00	224,396.00	85.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,000.00)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	655,077.85		
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	749.96		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			655,827.81		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	163,603.32		
2) TOTAL, DEFERRED OUTFLOWS			163,603.32		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	715,133.00		
b) Total/Net OPEB Liability		9664	80,063.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			795,196.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	28,113.30		
2) TOTAL, DEFERRED INFLOWS			28,113.30		
K. NET POSITION					
Net Position, June 30					
(G10 + H2) - (I7 + J2)			(3,878.17)		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	807.00	342.00	-57.6%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			807.00	342.00	-57.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	60,000.00	224,054.00	273.4%
Other Local Revenue					
All Other Local Revenue		8699	60,000.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			121,500.00	224,054.00	84.4%
TOTAL, REVENUES			122,307.00	224,396.00	83.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	8,850.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	7,725.00	16,202.00	109.7%
Other Classified Salaries		2900	62,620.00	133,053.00	112.5%
TOTAL, CLASSIFIED SALARIES			79,195.00	149,255.00	88.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	807.00	342.00	-57.6%
PERS		3201-3202	14,267.00	30,482.00	113.7%
OASDI/Medicare/Alternative		3301-3302	5,579.00	11,223.00	101.2%
Health and Welfare Benefits		3401-3402	15,118.00	22,424.00	48.3%
Unemployment Insurance		3501-3502	32.00	1,836.00	5637.5%
Workers' Compensation		3601-3602	1,307.00	3,118.00	138.6%
OPEB, Allocated		3701-3702	493.00	1,216.00	146.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,603.00	70,641.00	87.9%
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,500.00	4,500.00	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	9.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,509.00	4,500.00	-0.2%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			121,307.00	224,396.00	85.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	807.00	342.00	-57.6%
4) Other Local Revenue		8600-8799	121,500.00	224,054.00	84.4%
5) TOTAL, REVENUES			122,307.00	224,396.00	83.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		121,307.00	224,396.00	85.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			121,307.00	224,396.00	85.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,000.00)	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,690,189.00	35,544,229.00	-0.4%
5) TOTAL, REVENUES			35,690,189.00	35,544,229.00	-0.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	167,252.00	167,252.00	0.0%
3) Employee Benefits		3000-3999	69,951.00	76,510.00	9.4%
4) Books and Supplies		4000-4999	18,752.00	6,500.00	-65.3%
5) Services and Other Operating Expenses		5000-5999	35,319,060.00	35,868,516.00	1.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			35,575,015.00	36,118,778.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			115,174.00	(574,549.00)	-598.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			115,174.00	(574,549.00)	-598.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,038,366.33	16,153,540.33	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,038,366.33	16,153,540.33	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,038,366.33	16,153,540.33	0.7%
2) Ending Net Position, June 30 (E + F1e)			16,153,540.33	15,578,991.33	-3.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	16,153,540.33	15,578,991.33	-3.6%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	32,857,696.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	384,758.88		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	36,486.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			33,278,941.48		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	11,770,949.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			11,770,949.87		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			21,507,991.61		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	497,500.00	138,000.00	-72.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	33,382,405.00	33,536,229.00	0.5%
All Other Fees and Contracts		8689	1,370,000.00	1,870,000.00	36.5%
Other Local Revenue					
All Other Local Revenue		8699	440,284.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,690,189.00	35,544,229.00	-0.4%
TOTAL, REVENUES			35,690,189.00	35,544,229.00	-0.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	123,687.00	123,687.00	0.0%
Clerical, Technical and Office Salaries		2400	43,565.00	43,565.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			167,252.00	167,252.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	34,625.00	38,317.00	10.7%
OASDI/Medicare/Alternative		3301-3302	12,750.00	12,794.00	0.3%
Health and Welfare Benefits		3401-3402	18,120.00	18,486.00	2.0%
Unemployment Insurance		3501-3502	84.00	2,057.00	2348.8%
Workers' Compensation		3601-3602	3,345.00	3,493.00	4.4%
OPEB, Allocated		3701-3702	1,027.00	1,363.00	32.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			69,951.00	76,510.00	9.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,752.00	6,500.00	-65.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,752.00	6,500.00	-65.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,879,557.00	1,970,000.00	4.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	500.00	-50.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	33,437,503.00	33,898,016.00	1.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			35,319,060.00	35,868,516.00	1.6%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			35,575,015.00	36,118,778.00	1.5%

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					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,690,189.00	35,544,229.00	-0.4%
5) TOTAL, REVENUES			35,690,189.00	35,544,229.00	-0.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		35,575,015.00	36,118,778.00	1.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			35,575,015.00	36,118,778.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			115,174.00	(574,549.00)	-598.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			115,174.00	(574,549.00)	-598.9%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,038,366.33	16,153,540.33	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,038,366.33	16,153,540.33	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,038,366.33	16,153,540.33	0.7%
2) Ending Net Position, June 30 (E + F1e)			16,153,540.33	15,578,991.33	-3.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	16,153,540.33	15,578,991.33	-3.6%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,000.00	0.00	-100.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,000.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	241,503.90	242,503.90	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			241,503.90	242,503.90	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			241,503.90	242,503.90	0.4%
2) Ending Net Position, June 30 (E + F1e)			242,503.90	242,503.90	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	242,503.90	242,503.90	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	241,732.58		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	310.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			242,042.71		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Total/Net OPEB Liability		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			242,042.71		

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	0.00	-100.0%
TOTAL, REVENUES			1,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	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%
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%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

			2020-21	2021-22	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			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%
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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	0.00	-100.0%
5) TOTAL, REVENUES			1,000.00	0.00	-100.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,000.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,000.00	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	241,503.90	242,503.90	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			241,503.90	242,503.90	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			241,503.90	242,503.90	0.4%
2) Ending Net Position, June 30 (E + F1e)			242,503.90	242,503.90	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	242,503.90	242,503.90	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	242,503.90	242,503.90
Total, Restricted Net Position		242,503.90	242,503.90

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,616.12	15,616.12	16,330.61	15,160.23	15,160.23	16,330.61
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)	15,616.12	15,616.12	16,330.61	15,160.23	15,160.23	16,330.61
5. District Funded County Program ADA						
a. County Community Schools	12.71	12.71	12.71	12.71	12.71	12.71
b. Special Education-Special Day Class	4.75	4.75	4.75	4.75	4.75	4.75
c. Special Education-NPS/LCI	0.55	0.55	0.55	0.55	0.55	0.55
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	2.09	2.09	2.09	2.09	2.09	2.09
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)	20.10	20.10	20.10	20.10	20.10	20.10
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,636.22	15,636.22	16,350.71	15,180.33	15,180.33	16,350.71
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2020-21 Estimated Actuals			2021-22 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			30,536,966.61	48,247,228.61	36,556,999.13	41,290,485.62	35,569,410.62	30,739,089.62	44,085,578.62	40,589,706.62
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,883,733.00	5,883,733.00	18,745,600.00	10,590,720.00	10,590,720.00	18,745,600.00	10,590,720.00	10,590,720.00
Property Taxes	8020-8079		181,684.00	378,509.00	0.00	0.00	378,509.00	8,975,033.00	2,283,357.00	1,514,037.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		706.00	78,226.00	2,191,974.00	313,234.00	156,452.00	235,008.00	782,919.00	78,226.00
Other State Revenue	8300-8599		430,276.00	2,689,222.00	3,525,183.00	2,689,222.00	2,987,339.00	3,525,183.00	2,449,494.00	1,075,689.00
Other Local Revenue	8600-8799		4,951.00	212,176.00	282,902.00	141,451.00	306,477.00	94,301.00	518,653.00	212,176.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			6,501,350.00	9,241,866.00	24,745,659.00	13,734,627.00	14,419,497.00	31,575,125.00	16,625,143.00	13,470,848.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,487,713.00	9,378,501.00	9,615,659.00	9,497,080.00	9,529,420.00	9,432,401.00	9,475,520.00	9,529,420.00
Classified Salaries	2000-2999		1,961,008.00	2,742,122.00	3,560,237.00	3,613,681.00	3,642,459.00	3,564,348.00	3,621,904.00	3,626,015.00
Employee Benefits	3000-3999		810,353.00	4,756,418.00	4,988,954.00	4,981,907.00	4,840,976.00	5,045,326.00	5,031,233.00	5,031,233.00
Books and Supplies	4000-4999		79,068.00	454,639.00	927,327.00	593,008.00	563,787.00	359,242.00	615,353.00	789,818.00
Services	5000-5999		311,081.00	1,315,270.00	1,866,483.00	1,751,875.00	1,284,344.00	889,581.00	1,202,481.00	1,220,673.00
Capital Outlay	6000-6599		0.00	133.00	71.00	2,307.00	2,230.00	416.00	8,798.00	264.00
Other Outgo	7000-7499		37,424.00	(80,746.00)	(82,049.00)	(113,600.00)	40,909.00	(55,238.00)	(11,525.00)	34,177.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			4,686,647.00	18,566,337.00	20,876,682.00	20,326,258.00	19,904,125.00	19,236,076.00	19,943,764.00	20,231,600.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	125,000.00	(48,228.00)	(79,866.00)	(107,351.00)	108,808.00	(69,728.00)	(74,154.00)	(63,929.00)	125,329.00
Accounts Receivable	9200-9299	26,980,064.49	18,500,000.00	2,904,429.00	1,037,237.49	1,375,193.00	371,053.00	(33,312.00)	(583,040.00)	510,823.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	57,881.16	4,230.00	18,546.00	(7,328.00)	(8,901.00)	6,681.00	(2,294.00)	(10,928.00)	23,111.00
Prepaid Expenditures	9330	146,223.52	0.00	146,223.52	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		27,309,169.17	18,456,002.00	2,989,332.52	922,558.49	1,475,100.00	308,006.00	(109,760.00)	(657,897.00)	659,263.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	13,724,703.78	2,560,443.00	3,355,091.00	58,049.00	604,544.00	(346,301.00)	(1,117,200.00)	(480,646.00)	299,321.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		15,724,703.78	2,560,443.00	5,355,091.00	58,049.00	604,544.00	(346,301.00)	(1,117,200.00)	(480,646.00)	299,321.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		11,584,465.39	15,895,559.00	(2,365,758.48)	864,509.49	870,556.00	654,307.00	1,007,440.00	(177,251.00)	359,942.00
E. NET INCREASE/DECREASE (B - C + D)			17,710,262.00	(11,690,229.48)	4,733,486.49	(5,721,075.00)	(4,830,321.00)	13,346,489.00	(3,495,872.00)	(6,400,810.00)
F. ENDING CASH (A + E)			48,247,228.61	36,556,999.13	41,290,485.62	35,569,410.62	30,739,089.62	44,085,578.62	40,589,706.62	34,188,896.62
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		34,188,896.62	36,313,393.62	35,938,362.62	33,817,256.62				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	18,745,600.00	10,590,720.00	10,590,720.00	0.00	18,745,596.00		150,294,182.00	150,294,182.00
Property Taxes	8020-8079	0.00	6,446,959.00	6,446,959.00	11,245,877.00	0.00		37,850,924.00	37,850,924.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	497,176.00	235,008.00	409,572.00	1,330,830.00	4,066,551.00		10,375,882.00	10,375,882.00
Other State Revenue	8300-8599	2,987,339.00	3,525,183.00	8,832,576.00	17,530,424.00	1,537,308.00		53,784,438.00	53,784,438.00
Other Local Revenue	8600-8799	94,301.00	23,575.00	188,601.00	85,854.00	192,096.00		2,357,514.00	2,357,514.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	1,018,093.00	0.00		1,018,093.00	1,018,093.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		22,324,416.00	20,821,445.00	26,468,428.00	31,211,078.00	24,541,551.00	0.00	255,681,033.00	255,681,033.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,852,816.00	10,434,930.00	9,540,200.00	9,421,621.00	603,585.00		107,798,866.00	107,798,866.00
Classified Salaries	2000-2999	3,634,237.00	3,626,015.00	3,946,646.00	2,820,234.00	752,372.00		41,111,278.00	41,111,278.00
Employee Benefits	3000-3999	5,129,885.00	5,087,605.00	13,611,487.00	10,435,313.00	714,758.00		70,465,448.00	70,465,448.00
Books and Supplies	4000-4999	960,844.00	616,212.00	774,348.00	547,458.00	1,313,211.00		8,594,315.00	8,594,315.00
Services	5000-5999	1,115,160.00	1,340,739.00	1,736,825.00	1,808,269.00	2,349,063.00		18,191,844.00	18,191,844.00
Capital Outlay	6000-6599	(275.00)	955.00	152.00	3,804.00	1,945.00		20,800.00	20,800.00
Other Outgo	7000-7499	31,776.00	(22,840.00)	(18,403.00)	57,881.00	560,163.00		377,929.00	377,929.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,264,569.00	0.00		1,264,569.00	1,264,569.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		20,724,443.00	21,083,616.00	29,591,255.00	26,359,149.00	6,295,097.00	0.00	247,825,049.00	247,825,049.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	98,415.00	(59,842.00)	30,297.00	(48,090.00)	188,339.00		0.00	
Accounts Receivable	9200-9299	819,113.00	432,785.00	890,785.00	(5,792,122.00)	(24,541,551.00)		(4,108,606.51)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			0.00	
Stores	9320	(2,073.00)	(17,571.00)	(10,356.00)	18,232.16			11,349.16	
Prepaid Expenditures	9330	0.00	0.00	0.00	(145,569.00)			654.52	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		915,455.00	355,372.00	910,726.00	(5,967,548.84)	(24,353,212.00)	0.00	(4,096,602.83)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	390,931.00	468,232.00	(90,995.00)	(1,413,630.22)			4,287,838.78	
Due To Other Funds	9610	0.00	0.00	0.00	0.00			0.00	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(2,000,000.00)			0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		390,931.00	468,232.00	(90,995.00)	(3,413,630.22)	0.00	0.00	4,287,838.78	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00				0.00	
TOTAL BALANCE SHEET ITEMS		524,524.00	(112,860.00)	1,001,721.00	(2,553,918.62)	(24,353,212.00)	0.00	(8,384,441.61)	
E. NET INCREASE/DECREASE (B - C + D)		2,124,497.00	(375,031.00)	(2,121,106.00)	2,298,010.38	(6,106,758.00)	0.00	(528,457.61)	7,855,984.00
F. ENDING CASH (A + E)		36,313,393.62	35,938,362.62	33,817,256.62	36,115,267.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								30,008,509.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			36,115,267.00	52,865,844.00	39,732,958.00	44,522,757.00	39,095,404.00	34,446,878.00	44,355,075.00	41,832,223.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,525,512.00	5,525,512.00	17,516,966.00	9,945,922.00	9,945,922.00	17,516,966.00	9,945,922.00	9,945,922.00
Property Taxes	8020-8079		105,983.00	378,509.00	0.00	0.00	378,509.00	7,814,637.00	3,406,583.00	1,514,037.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	103,759.00	3,150,353.00	415,035.00	103,759.00	415,035.00	622,553.00	103,759.00
Other State Revenue	8300-8599		180,367.00	1,222,826.00	3,057,064.00	1,528,532.00	1,834,239.00	1,639,945.00	1,639,945.00	611,413.00
Other Local Revenue	8600-8799		1,886.00	117,876.00	400,777.00	165,026.00	306,477.00	70,725.00	471,503.00	235,751.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			5,813,748.00	7,348,482.00	24,125,160.00	12,054,515.00	12,568,906.00	27,457,308.00	16,086,506.00	12,410,882.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		949,499.00	8,289,123.00	8,498,013.00	8,336,598.00	8,365,083.00	8,317,608.00	8,346,093.00	8,393,568.00
Classified Salaries	2000-2999		1,846,066.00	2,513,460.00	3,348,678.00	3,411,124.00	3,426,736.00	3,356,484.00	3,446,250.00	3,422,833.00
Employee Benefits	3000-3999		789,771.00	4,541,184.00	4,786,285.00	4,779,477.00	4,568,417.00	4,820,327.00	4,861,177.00	4,861,177.00
Books and Supplies	4000-4999		39,863.00	334,561.00	676,240.00	333,137.00	320,324.00	315,341.00	518,213.00	735,322.00
Services	5000-5999		298,088.00	1,154,000.00	1,713,568.00	1,561,910.00	1,202,810.00	1,266,561.00	1,103,447.00	1,201,067.00
Capital Outlay	6000-6599		0.00	67.00	106.00	1,154.00	1,115.00	699.00	12,807.00	191.00
Other Outgo	7000-7499		44,419.00	(112,034.00)	(54,244.00)	(150,556.00)	23,149.00	(1,465.00)	(10,035.00)	52,258.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,967,706.00	16,720,361.00	18,968,646.00	18,272,844.00	17,907,634.00	18,075,555.00	18,277,952.00	18,666,416.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	125,000.00	(72,342.00)	(39,933.00)	(125,854.00)	15,000.00	(74,126.00)	(110,811.00)	(30,636.00)	254,663.00
Accounts Receivable	9200-9299	31,088,671.00	17,000,000.00	2,904,429.00	893,905.00	1,216,190.00	648,404.00	(37,504.00)	(350,116.00)	632,001.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	46,532.00	5,863.00	14,383.00	(8,532.00)	(8,686.00)	9,339.00	(4,210.00)	(11,182.00)	15,994.00
Prepaid Expenditures	9330	145,569.00	0.00	146,223.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		31,405,772.00	16,933,521.00	3,025,102.00	759,519.00	1,222,504.00	583,617.00	(152,525.00)	(391,934.00)	902,658.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	15,731,962.00	2,028,986.00	4,786,109.00	1,126,234.00	431,528.00	(106,585.00)	(678,969.00)	(60,528.00)	720,569.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	2,000,000.00	0.00	2,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		17,731,962.00	2,028,986.00	6,786,109.00	1,126,234.00	431,528.00	(106,585.00)	(678,969.00)	(60,528.00)	720,569.00
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		13,673,810.00	14,904,535.00	(3,761,007.00)	(366,715.00)	790,976.00	690,202.00	526,444.00	(331,406.00)	182,089.00
E. NET INCREASE/DECREASE (B - C + D)			16,750,577.00	(13,132,886.00)	4,789,799.00	(5,427,353.00)	(4,648,526.00)	9,908,197.00	(2,522,852.00)	(6,073,445.00)
F. ENDING CASH (A + E)			52,865,844.00	39,732,958.00	44,522,757.00	39,095,404.00	34,446,878.00	44,355,075.00	41,832,223.00	35,758,778.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		35,758,778.00	37,196,430.00	37,783,175.00	37,409,128.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	17,516,966.00	9,945,922.00	9,945,922.00	0.00	17,516,966.00	0.00	140,794,420.00	140,794,420.00
Property Taxes	8020-8079	0.00	7,191,676.00	7,191,676.00	9,869,314.00	0.00	0.00	37,850,924.00	37,850,924.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	518,794.00	311,276.00	(103,759.00)	1,471,418.00	3,263,900.00	0.00	10,375,882.00	10,375,882.00
Other State Revenue	8300-8599	1,639,945.00	1,639,945.00	4,171,193.00	9,911,182.00	1,494,048.00	0.00	30,570,644.00	30,570,644.00
Other Local Revenue	8600-8799	94,301.00	23,575.00	165,026.00	103,320.00	201,271.00	0.00	2,357,514.00	2,357,514.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	1,018,093.00	0.00	0.00	1,018,093.00	1,018,093.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		19,770,006.00	19,112,394.00	21,370,058.00	22,373,327.00	22,476,185.00	0.00	222,967,477.00	222,967,477.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,573,973.00	8,877,812.00	8,526,498.00	8,346,093.00	1,129,902.00	(1,164,028.00)	93,785,835.00	93,785,835.00
Classified Salaries	2000-2999	3,411,124.00	3,477,473.00	3,465,765.00	2,763,245.00	1,139,645.00	(478,471.00)	38,550,412.00	38,550,412.00
Employee Benefits	3000-3999	4,915,644.00	4,908,836.00	9,334,278.00	13,918,721.00	998,424.00	(834,666.00)	67,249,052.00	67,249,052.00
Books and Supplies	4000-4999	925,381.00	571,601.00	861,316.00	487,605.00	999,411.00	0.00	7,118,315.00	7,118,315.00
Services	5000-5999	1,058,124.00	1,368,414.00	1,373,345.00	1,744,946.00	2,385,746.00	0.00	17,432,026.00	17,432,026.00
Capital Outlay	6000-6599	(69.00)	1,433.00	191.00	2,825.00	281.00	0.00	20,800.00	20,800.00
Other Outgo	7000-7499	43,725.00	(17,910.00)	(45,171.00)	20,801.00	584,992.00	0.00	377,929.00	377,929.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,264,569.00	0.00	0.00	1,264,569.00	1,264,569.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		18,927,902.00	19,187,659.00	23,516,222.00	28,548,805.00	7,238,401.00	(2,477,165.00)	225,798,938.00	225,798,938.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	49,361.00	(69,702.00)	55,830.00	(521.00)	149,071.00		0.00	
Accounts Receivable	9200-9299	718,751.00	647,475.00	1,401,774.00	(5,908,047.00)	(22,476,185.00)		(2,708,923.00)	
Due From Other Funds	9310	0.00	0.00	0.00	(500,000.00)	0.00		(500,000.00)	
Stores	9320	8,954.00	(13,681.00)	(20,214.00)	17,147.00	0.00		5,175.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	(145,000.00)	0.00		1,223.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		777,066.00	564,092.00	1,437,390.00	(6,536,421.00)	(22,327,114.00)	0.00	(3,202,525.00)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	181,518.00	(97,918.00)	(334,727.00)	(913,630.00)	(7,238,401.00)		(155,814.00)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(2,000,000.00)	0.00		0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		181,518.00	(97,918.00)	(334,727.00)	(2,913,630.00)	(7,238,401.00)	0.00	(155,814.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BALANCE SHEET ITEMS		595,548.00	662,010.00	1,772,117.00	(3,622,791.00)	(15,088,713.00)	0.00	(3,046,711.00)	
E. NET INCREASE/DECREASE (B - C + D)		1,437,652.00	586,745.00	(374,047.00)	(9,798,269.00)	149,071.00	2,477,165.00	(5,878,172.00)	(2,831,461.00)
F. ENDING CASH (A + E)		37,196,430.00	37,783,175.00	37,409,128.00	27,610,859.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								30,237,095.00	

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	188,145,106.00	-5.05%	178,645,344.00	0.98%	180,390,893.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,065,476.00	-2.17%	2,999,026.00	-2.16%	2,934,376.00
4. Other Local Revenues	8600-8799	438,000.00	0.00%	438,000.00	0.00%	438,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,018,093.00	0.00%	1,018,093.00	0.00%	1,018,093.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(27,303,982.00)	0.41%	(27,416,826.00)	0.41%	(27,529,670.00)
6. Total (Sum lines A1 thru A5c)		165,362,693.00	-5.85%	155,683,637.00	1.01%	157,251,692.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				75,648,928.00		75,819,158.00
b. Step & Column Adjustment				746,264.00		748,503.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(576,034.00)		(576,034.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,648,928.00	0.23%	75,819,158.00	0.23%	75,991,627.00
2. Classified Salaries						
a. Base Salaries				27,047,671.00		27,172,063.00
b. Step & Column Adjustment				124,392.00		124,641.00
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	27,047,671.00	0.46%	27,172,063.00	0.46%	27,296,704.00
3. Employee Benefits	3000-3999	41,875,701.00	6.52%	44,607,700.00	0.67%	44,906,175.00
4. Books and Supplies	4000-4999	3,093,308.00	0.00%	3,093,308.00	0.00%	3,093,308.00
5. Services and Other Operating Expenditures	5000-5999	11,160,243.00	2.78%	11,470,425.00	-0.98%	11,358,183.00
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	260,000.00	0.00%	260,000.00	0.00%	260,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,939,379.00)	0.00%	(1,939,379.00)	0.00%	(1,939,379.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	764,569.00	0.00%	764,569.00	0.00%	764,569.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				(2,477,165.00)		(1,700,435.00)
11. Total (Sum lines B1 thru B10)		157,911,041.00	0.54%	158,770,679.00	0.79%	160,030,752.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		7,451,652.00		(3,087,042.00)		(2,779,060.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		42,955,169.16		50,406,821.16		47,319,779.16
2. Ending Fund Balance (Sum lines C and D1)		50,406,821.16		47,319,779.16		44,540,719.16
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	250,000.00		250,000.00		250,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	857,825.87		135,710.00		135,710.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,434,751.00		6,773,968.00		6,819,618.00
2. Unassigned/Unappropriated	9790	41,864,244.29		40,160,101.16		37,335,391.16
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		50,406,821.16		47,319,779.16		44,540,719.16

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	7,434,751.00		6,773,968.00		6,819,618.00
c. Unassigned/Unappropriated	9790	41,864,244.29		40,160,101.16		37,335,391.16
(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)		49,298,995.29		46,934,069.16		44,155,009.16
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.						
Assumptions are provided after FORM MYP						

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	10,375,882.00	0.00%	10,375,882.00	0.00%	10,375,882.00
3. Other State Revenues	8300-8599	50,718,962.00	-45.64%	27,571,618.00	0.00%	27,571,618.00
4. Other Local Revenues	8600-8799	1,919,514.00	0.00%	1,919,514.00	0.00%	1,919,514.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	27,303,982.00	0.41%	27,416,826.00	0.41%	27,529,670.00
6. Total (Sum lines A1 thru A5c)		90,318,340.00	-25.50%	67,283,840.00	0.17%	67,396,684.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,149,938.00		19,130,705.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(13,019,233.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,149,938.00	-40.50%	19,130,705.00	0.00%	19,130,705.00
2. Classified Salaries						
a. Base Salaries				14,063,607.00		11,856,820.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,206,787.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,063,607.00	-15.69%	11,856,820.00	0.00%	11,856,820.00
3. Employee Benefits	3000-3999	28,589,747.00	-17.89%	23,476,018.00	1.11%	23,737,613.00
4. Books and Supplies	4000-4999	5,501,007.00	-26.83%	4,025,007.00	0.00%	4,025,007.00
5. Services and Other Operating Expenditures	5000-5999	7,031,601.00	-15.22%	5,961,601.00	0.00%	5,961,601.00
6. Capital Outlay	6000-6999	20,800.00	0.00%	20,800.00	0.00%	20,800.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	860,000.00	0.00%	860,000.00	0.00%	860,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,197,308.00	0.00%	1,197,308.00	0.00%	1,197,308.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		89,914,008.00	-25.45%	67,028,259.00	0.39%	67,289,854.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		404,332.00		255,581.00		106,830.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,276,065.72		1,680,397.72		1,935,978.72
2. Ending Fund Balance (Sum lines C and D1)		1,680,397.72		1,935,978.72		2,042,808.72
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,680,397.92		1,935,978.72		2,042,808.72
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	(0.20)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,680,397.72		1,935,978.72		2,042,808.72

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.						
Assumptions are provided after FORM MYP						

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	188,145,106.00	-5.05%	178,645,344.00	0.98%	180,390,893.00
2. Federal Revenues	8100-8299	10,375,882.00	0.00%	10,375,882.00	0.00%	10,375,882.00
3. Other State Revenues	8300-8599	53,784,438.00	-43.16%	30,570,644.00	-0.21%	30,505,994.00
4. Other Local Revenues	8600-8799	2,357,514.00	0.00%	2,357,514.00	0.00%	2,357,514.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,018,093.00	0.00%	1,018,093.00	0.00%	1,018,093.00
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)		255,681,033.00	-12.79%	222,967,477.00	0.75%	224,648,376.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				107,798,866.00		94,949,863.00
b. Step & Column Adjustment				746,264.00		748,503.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(13,595,267.00)		(576,034.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	107,798,866.00	-11.92%	94,949,863.00	0.18%	95,122,332.00
2. Classified Salaries						
a. Base Salaries				41,111,278.00		39,028,883.00
b. Step & Column Adjustment				124,392.00		124,641.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,206,787.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,111,278.00	-5.07%	39,028,883.00	0.32%	39,153,524.00
3. Employee Benefits	3000-3999	70,465,448.00	-3.38%	68,083,718.00	0.82%	68,643,788.00
4. Books and Supplies	4000-4999	8,594,315.00	-17.17%	7,118,315.00	0.00%	7,118,315.00
5. Services and Other Operating Expenditures	5000-5999	18,191,844.00	-4.18%	17,432,026.00	-0.64%	17,319,784.00
6. Capital Outlay	6000-6999	20,800.00	0.00%	20,800.00	0.00%	20,800.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,120,000.00	0.00%	1,120,000.00	0.00%	1,120,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(742,071.00)	0.00%	(742,071.00)	0.00%	(742,071.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,264,569.00	0.00%	1,264,569.00	0.00%	1,264,569.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(2,477,165.00)		(1,700,435.00)
11. Total (Sum lines B1 thru B10)		247,825,049.00	-8.89%	225,798,938.00	0.67%	227,320,606.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		7,855,984.00		(2,831,461.00)		(2,672,230.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		44,231,234.88		52,087,218.88		49,255,757.88
2. Ending Fund Balance (Sum lines C and D1)		52,087,218.88		49,255,757.88		46,583,527.88
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	250,000.00		250,000.00		250,000.00
b. Restricted	9740	1,680,397.92		1,935,978.72		2,042,808.72
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	857,825.87		135,710.00		135,710.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,434,751.00		6,773,968.00		6,819,618.00
2. Unassigned/Unappropriated	9790	41,864,244.09		40,160,101.16		37,335,391.16
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		52,087,218.88		49,255,757.88		46,583,527.88

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	7,434,751.00		6,773,968.00		6,819,618.00
c. Unassigned/Unappropriated	9790	41,864,244.29		40,160,101.16		37,335,391.16
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.20)		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)		49,298,995.09		46,934,069.16		44,155,009.16
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.89%		20.79%		19.42%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
N/A SELPA was dissolved in 2015						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		15,160.23		14,794.70		14,439.28
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		247,825,049.00		225,798,938.00		227,320,606.00
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)		247,825,049.00		225,798,938.00		227,320,606.00
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)		7,434,751.47		6,773,968.14		6,819,618.18
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)		7,434,751.47		6,773,968.14		6,819,618.18
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Norwalk - La Mirada USD
Multi-year Financial Projections
(Unrestricted Changes)

Assumptions for 2022-23

The **2022-2023** projections are the same as **2021-2022** with the following significant changes:

<u>Revenue Changes:</u>	<u>Amount</u>
Cost-of-Living Adjustment for LCFF (2.48%)	\$4,665,999
Growth Funding/UPP Changes (Declining Enrollment 1,172)	(\$14,165,761)
Deficit Factor/Augmentation (-10.0%)	\$0
Special Education ADA Transfers	\$0
Net Change in Local Control Funding	(\$9,499,762)
Contribution To: Growth Funding (Declining Enrollment)	\$0
Interest Income (Declining Rates)	\$0
Supplemental Hourly Programs 0.00% COLA)	\$0
Incremental Lottery Income (ADA Decline & Rate Changes)	(\$66,450)
Suspension of Class Size Reduction (Reversion of Penalties- <i>Extended</i>)	\$0
Contribution To: Special Education program costs	(\$112,844)
<u>One-Time Revenues (Included in 2021-22)</u>	\$0
<u>Other Revenues</u>	\$0
Total Anticipated Change in Revenues	(\$9,679,056)

<u>Expenditure Changes:</u>	<u>Amount</u>
<u>Employee Salaries & Benefits</u>	
Step, Scale and Longevity Cost	\$1,005,276
Projected Cost Savings from Attrition (10 Retirements)	(\$250,000)
Reduction in Staff due to Enrollment Decline (7)	(\$469,000)
Negotiations: TANLA On-going H&W Contribution (\$1.0mil)	\$415,494
Negotiations: CSEA On-going H&W Contribution (\$1.0mil)	\$206,954
Increase in PERS Contribution Rates (from 22.910% to 26.100%)	\$796,886
Increase in STRS Contribution Rates (from 16.92% to 19.10%)	\$1,664,656
Unemployment Insurance Rates (from 1.23% to 0.90%)	(\$343,645)
<u>Discretionary Spending (Supplies/Other Services/Equipment)</u>	
Elections	\$211,212
Increase in Utilities & Fuel	\$53,970
Liability Insurance	\$45,000
Re-opening costs (one-time COVID savings from operations)	\$0
<u>Other Reductions/Adjustments</u>	
Budget Contingency Plan	\$0
School Consolidation Savings (included in 2021-22)	\$0
LCAP Supplemental & Concentration Grant Proportionality	(\$2,477,165)
<u>One-Time Expenditure Changes in 2020-21 (Remove from 2021-22)</u>	
Indirect from Carryover	\$0
Total Anticipated Changes in Expenditures	\$859,638

Norwalk - La Mirada USD
Multi-year Financial Projections
(Unrestricted Changes)

Assumptions for 2023-24

The **2023-2024** projections are the same as **2022-2023** with the following significant changes:

<u>Revenue Changes:</u>	<u>Amount</u>
Cost-of-Living Adjustment for LCFF (3.11%)	\$5,555,870
Growth Funding/UPP Changes (Declining Enrollment 366)	(\$3,810,321)
Deficit Factor/Augmentation (-10.0%)	\$0
Special Education ADA Transfers	\$0
Net Change in Local Control Funding	\$1,745,549
Contribution To: Growth Funding (Declining Enrollment 411)	\$0
Interest Income (Declining Rates)	\$0
Supplemental Hourly Programs 0.00% COLA)	\$0
Incremental Lottery Income (ADA Decline & Rate Changes)	(\$64,650)
Suspension of Class Size Reduction (Reversion of Penalties- <i>Extended</i>)	\$0
Contribution To: Special Education program costs	(\$112,844)
<u>One-Time Revenues (Included in 2022-23)</u>	

Other Revenues

Total Anticipated Change in Revenues

\$1,568,055

<u>Expenditure Changes:</u>	<u>Amount</u>
<u>Employee Salaries & Benefits</u>	
Step, Scale and Longevity Cost	\$1,005,276
Projected Cost Savings from Attrition (10 Retirements)	(\$250,000)
Reduction in Staff due to Enrollment Decline (7)	(\$469,000)
Negotiations: TANLA On-going H&W Contribution (\$1.0mil)	\$463,100
Negotiations: CSEA On-going H&W Contribution (\$1.0mil)	\$226,483
Increase in PERS Contribution Rates (from 23.000% to 26.300%)	\$839,800
Increase in STRS Contribution Rates (from 16.00% to 18.00%)	\$1,628,411

Discretionary Spending (Supplies/Other Services/Equipment)

Elections	\$230,000
Increase in Utilities & Fuel	\$53,970
Liability Insurance	\$45,000

Other Reductions/Adjustments

LCAP Supplemental & Concentration Grant Proportionality	(\$2,839,973)
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One-Time Expenditure Changes in 2021-22 (Remove from 2022-23)

Total Anticipated Changes in Expenditures

\$933,067

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	240,568,869.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	30,677,169.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	193,663.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,366,108.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	251.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,560,022.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,109,880.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				210,441,558.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		15,636.22
B. Expenditures per ADA (Line I.E divided by Line II.A)		13,458.60
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	215,740,872.61	13,195.44
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	215,740,872.61	13,195.44
B. Required effort (Line A.2 times 90%)	194,166,785.35	11,875.90
C. Current year expenditures (Line I.E and Line II.B)	210,441,558.00	13,458.60
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description		2020-21 Actual	2021-22 Budget	% Diff.
SELPA Name: Norwalk-La Mirada/ABC (DU)				
Date allocation plan approved by SELPA governance: Sep-23, 2013				
I. TOTAL SELPA REVENUES				
A. Base Plus Taxes and Excess ERAF				
1. Base Apportionment				
2. Local Special Education Property Taxes				
3. Applicable Excess ERAF				
4. Total Base Apportionment, Taxes, and Excess ERAF				
B. Program Specialist/Regionalized Services Apportionment				
C. Program Specialist/Regionalized Services for NSS Apportionment				
D. Low Incidence Apportionment				
E. Out of Home Care Apportionment				
F. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment				
G. Adjustment for NSS with Declining Enrollment				
Grand Total Apportionment, Taxes and Excess ERAF				
H. (Sum lines A.4 through G)				
I. Mental Health Apportionment				
J. Federal IDEA Local Assistance Grants - Preschool				
K. Federal IDEA - Section 619 Preschool				
L. Other Federal Discretionary Grants				
M. Other Adjustments				
N. Total SELPA Revenues (Sum lines H through M)				
II. ALLOCATION TO SELPA MEMBERS				
Norwalk-La Mirada Unified (DU00)				
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.N)				

Current LEA: 19-64840-0000000 Norwalk-La Mirada Unified		
Selected SELPA: DU		
(Enter a SELPA ID from the list below then save and close)		
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DU	Norwalk-La Mirada/ABC	9/23/2013

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(536,249.00)	0.00	(539,556.00)				
Other Sources/Uses Detail					1,012,219.00	1,366,108.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	508,344.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	19,505.00	0.00	93,329.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,400.00	0.00	446,227.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					349,043.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					667,065.00	1,011,219.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					350,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,000.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	1,000.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	536,249.00	(536,249.00)	539,556.00	(539,556.00)	2,378,327.00	2,378,327.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(670,221.00)	0.00	(742,071.00)				
Other Sources/Uses Detail					1,018,093.00	1,264,569.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	648,602.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	18,619.00	0.00	131,124.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,000.00	0.00	610,947.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					599,043.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					665,526.00	1,018,093.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	670,221.00	(670,221.00)	742,071.00	(742,071.00)	2,282,662.00	2,282,662.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Original Budget Funded ADA (Form A, Lines A4 and C4)	Estimated/Unaudited Actuals Funded ADA (Form A, Lines A4 and C4)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	17,143	17,157		
Charter School				
Total ADA	17,143	17,157	N/A	Met
Second Prior Year (2019-20)				
District Regular	16,718	16,717		
Charter School				
Total ADA	16,718	16,717	0.0%	Met
First Prior Year (2020-21)				
District Regular	16,242	16,331		
Charter School		0		
Total ADA	16,242	16,331	N/A	Met
Budget Year (2021-22)				
District Regular	16,331			
Charter School	0			
Total ADA	16,331			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2018-19)				
District Regular	17,526	17,387		
Charter School				
Total Enrollment	17,526	17,387	0.8%	Met
Second Prior Year (2019-20)				
District Regular	16,981	16,928		
Charter School				
Total Enrollment	16,981	16,928	0.3%	Met
First Prior Year (2020-21)				
District Regular	16,472	16,209		
Charter School				
Total Enrollment	16,472	16,209	1.6%	Not Met
Budget Year (2021-22)				
District Regular	15,754			
Charter School				
Total Enrollment	15,754			

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)

First Prior Year 2020-21: The enrollment projections reflected historical trends with a continued decline; however, the COVID-19 pandemic led to additional unexpected enrollment losses which has also been occurring state-wide. The recent trend is being monitored closely and 2021-22 assumptions for enrollment will be revised to reflect changes.

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	16,720	17,387	
Charter School		0	
Total ADA/Enrollment	16,720	17,387	96.2%
Second Prior Year (2019-20)			
District Regular	16,331	16,928	
Charter School			
Total ADA/Enrollment	16,331	16,928	96.5%
First Prior Year (2020-21)			
District Regular	15,616	16,209	
Charter School	0		
Total ADA/Enrollment	15,616	16,209	96.3%
Historical Average Ratio:			96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.8%

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	15,160	15,754		
Charter School	0			
Total ADA/Enrollment	15,160	15,754	96.2%	Met
1st Subsequent Year (2022-23)				
District Regular	14,795	15,311		
Charter School				
Total ADA/Enrollment	14,795	15,311	96.6%	Met
2nd Subsequent Year (2023-24)				
District Regular	14,439	14,881		
Charter School				
Total ADA/Enrollment	14,439	14,881	97.0%	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)

FY 2023-24: The projection was slightly above the historical ratio which reflects trends from 2020-21 during the COVID-19 pandemic, and assumptions will be adjusted for any changes.

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)	16,350.71	16,350.71	15,180.07	14,814.54
b. Prior Year ADA (Funded)		16,350.71	16,350.71	15,180.07
c. Difference (Step 1a minus Step 1b)		0.00	(1,170.64)	(365.53)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-7.16%	-2.41%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		179,745,456.00	188,145,106.00	178,645,344.00
b1. COLA percentage		5.07%	2.48%	3.11%
b2. COLA amount (proxy for purposes of this criterion)		9,113,094.62	4,665,998.63	5,555,870.20
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%	-4.68%	0.70%
LCFF Revenue Standard (Step 3, plus/minus 1%):		4.07% to 6.07%	-5.68% to -3.68%	-3.30% to 1.70%

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)	34,247,397.00	37,850,924.00	37,850,924.00	37,850,924.00
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)	179,711,816.00	188,145,106.00	178,645,344.00	180,390,893.00
District's Projected Change in LCFF Revenue:		4.69%	-5.05%	0.98%
LCFF Revenue Standard:		4.07% to 6.07%	-5.68% to -3.68%	-.30% to 1.70%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2018-19)	146,827,984.19	161,597,757.94	90.9%
Second Prior Year (2019-20)	147,296,130.70	158,114,177.82	93.2%
First Prior Year (2020-21)	140,668,458.00	152,956,609.00	92.0%
	Historical Average Ratio:		92.0%

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%
	89.0% to 95.0%	89.0% to 95.0%	89.0% to 95.0%

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)	144,572,300.00	157,146,472.00	92.0%	Met
1st Subsequent Year (2022-23)	147,598,921.00	158,006,110.00	93.4%	Met
2nd Subsequent Year (2023-24)	148,194,506.00	159,266,183.00	93.0%	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%	-4.68%	0.70%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-4.93% to 15.07%	-14.68% to 5.32%	-9.30% to 10.70%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	.07% to 10.07%	-9.68% to .32%	-4.30% to 5.70%

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)	30,716,416.00		
Budget Year (2021-22)	10,375,882.00	-66.22%	Yes
1st Subsequent Year (2022-23)	10,375,882.00	0.00%	No
2nd Subsequent Year (2023-24)	10,375,882.00	0.00%	No

Explanation:
(required if Yes)

FY 2021-22: One-time relief funds totaling \$19.72 million, included in 20-21 (Resources: 3210/3215/3220), have been removed from the budget year and two subsequent years. Additionally, grant and program updates netting \$0.62 million (IDEA/Title I/Title III/McKinney Vento/Medi-Cal) have also been removed from the budget year and two subsequent years

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	32,874,686.00		
Budget Year (2021-22)	53,784,438.00	63.60%	Yes
1st Subsequent Year (2022-23)	30,570,644.00	-43.16%	Yes
2nd Subsequent Year (2023-24)	30,505,994.00	-0.21%	No

Explanation:
(required if Yes)

FY 2021-22 and 2022-23: One-time CARES funds of \$23.15 million are included in the budget year and are removed for the two subsequent years. Additionally, one-time carry over changes and loss of one-time grants netting \$2.24 million have been removed from the two subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	1,745,463.00		
Budget Year (2021-22)	2,357,514.00	35.07%	Yes
1st Subsequent Year (2022-23)	2,357,514.00	0.00%	No
2nd Subsequent Year (2023-24)	2,357,514.00	0.00%	No

Explanation:
(required if Yes)

FY 2021-22 and 2022-23: The inclusion of new ASB Resource 8210 totaling \$1.40 million, coupled with adjustments to remove one-time local grants and carryover amounts netting \$0.78 million, are reflected in the budget year and two subsequent years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	27,159,753.00		
Budget Year (2021-22)	8,594,315.00	-68.36%	Yes
1st Subsequent Year (2022-23)	7,118,315.00	-17.17%	Yes
2nd Subsequent Year (2023-24)	7,118,315.00	0.00%	No

Explanation:
(required if Yes)

FY 2021-22: The budget year includes the following adjustments: One-time state and federal relief funds totaling \$17.45 million removed from the budget; \$0.79 million in ASB funds added in; new ELO grant of \$1.48 million added in; various one-time carryover and grant funds netting \$3.38 million removed. FY 2022-23: Adjustments from 2021-22 carry forward to the two subsequent years, except for the one-time ELO grant of \$1.48 million which has been removed from both subsequent years.

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

First Prior Year (2020-21)	17,188,467.00		
Budget Year (2021-22)	18,191,844.00	5.84%	No
1st Subsequent Year (2022-23)	17,432,026.00	-4.18%	No
2nd Subsequent Year (2023-24)	17,319,784.00	-0.64%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2020-21)	65,336,565.00		
Budget Year (2021-22)	66,517,834.00	1.81%	Met
1st Subsequent Year (2022-23)	43,304,040.00	-34.90%	Not Met
2nd Subsequent Year (2023-24)	43,239,390.00	-0.15%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	44,348,220.00		
Budget Year (2021-22)	26,786,159.00	-39.60%	Not Met
1st Subsequent Year (2022-23)	24,550,341.00	-8.35%	Met
2nd Subsequent Year (2023-24)	24,438,099.00	-0.46%	Met

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

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

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

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

FY 2021-22: One-time relief funds totaling \$19.72 million, included in 20-21 (Resources: 3210/3215/3220), have been removed from the budget year and two subsequent years. Additionally, grant and program updates netting \$0.62 million (IDEA/Title I/Title III/McKinney Vento/Medi-Cal) have also been removed from the budget year and two subsequent years

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

FY 2021-22 and 2022-23: One-time CARES funds of \$23.15 million are included in the budget year and are removed for the two subsequent years. Additionally, one-time carry over changes and loss of one-time grants netting \$2.24 million have been removed from the two subsequent years.

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

FY 2021-22 and 2022-23: The inclusion of new ASB Resource 8210 totaling \$1.40 million, coupled with adjustments to remove one-time local grants and carryover amounts netting \$0.78 million, are reflected in the budget year and two subsequent years.

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

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

FY 2021-22: The budget year includes the following adjustments: One-time state and federal relief funds totaling \$17.45 million removed from the budget; \$0.79 million in ASB funds added in; new ELO grant of \$1.48 million added in; various one-time carryover and grant funds netting \$3.38 million removed. FY 2022-23: Adjustments from 2021-22 carry forward to the two subsequent years, except for the one-time ELO grant of \$1.48 million which has been removed from both subsequent years.

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

7. CRITERION: Facilities Maintenance

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

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenues that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

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

0.00
2. Ongoing and Major Maintenance/Restricted Maintenance Account

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

237,030,441.00

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

c. Net Budgeted Expenditures and Other Financing Uses

237,030,441.00

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

7,110,913.23

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

7,128,065.00

Status

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	6,968,067.00	6,829,739.36	7,217,066.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	25,942,867.66	30,376,301.25	34,947,388.72
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	(170,418.11)	(0.20)
e. Available Reserves (Lines 1a through 1d)	32,910,934.66	37,035,622.50	42,164,454.52
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	232,268,914.75	227,657,978.59	240,568,869.00
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)	232,268,914.75	227,657,978.59	240,568,869.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	14.2%	16.3%	17.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	4.7%	5.4%	5.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	(1,899,652.36)	164,008,979.64	1.2%	Met
Second Prior Year (2019-20)	4,075,234.74	158,857,937.82	N/A	Met
First Prior Year (2020-21)	5,105,693.00	153,822,717.00	N/A	Met
Budget Year (2021-22) (Information only)	7,451,652.00	157,911,041.00		

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)	35,221,615.39	35,673,893.78	N/A	Met
Second Prior Year (2019-20)	33,393,455.78	33,774,241.42	N/A	Met
First Prior Year (2020-21)	33,197,404.42	37,849,476.16	N/A	Met
Budget Year (2021-22) (Information only)	42,955,169.16			

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.)	15,160	14,795	14,439
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):

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

Yes

N/A SELPA was dissolved in 2015

	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		

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)	247,825,049.00	225,798,938.00	227,320,606.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	247,825,049.00	225,798,938.00	227,320,606.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,434,751.47	6,773,968.14	6,819,618.18
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)	7,434,751.47	6,773,968.14	6,819,618.18

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)	7,434,751.00	6,773,968.00	6,819,618.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	41,864,244.29	40,160,101.16	37,335,391.16
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)	(0.20)	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)	49,298,995.09	46,934,069.16	44,155,009.16
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	19.89%	20.79%	19.42%
District's Reserve Standard (Section 10B, Line 7):	7,434,751.47	6,773,968.14	6,819,618.18
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2020-21)	(25,389,370.00)			
Budget Year (2021-22)	(27,303,982.00)	1,914,612.00	7.5%	Met
1st Subsequent Year (2022-23)	(27,416,826.00)	112,844.00	0.4%	Met
2nd Subsequent Year (2023-24)	(27,529,670.00)	112,844.00	0.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	1,012,219.00			
Budget Year (2021-22)	1,018,093.00	5,874.00	0.6%	Met
1st Subsequent Year (2022-23)	1,018,093.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	1,018,093.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	1,366,108.00			
Budget Year (2021-22)	1,264,569.00	(101,539.00)	-7.4%	Met
1st Subsequent Year (2022-23)	1,264,569.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	1,264,569.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- 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	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds	Various	Building Fund	Fund 51 - Object 7438-7439	308,605,002
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Various			3,029,431

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

QZAB Federal Loan	Various	Hoxie Fund 40.2	Fund 40.2 - Object 7439	0
Child Care Facility		Fund 12.0 - Object 8979	Fund 12.0 - Object 7439	84,000
Claim Liab (W/C & Prop)	Various	Fund 67.2 and 67.3	Fund 67.2 & 67.3 - Object 5892 & 5873	11,246,525
W/C Assessment (10 year)				132,265
TOTAL:				323,097,223

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	16,500,000	16,398,690	15,159,929	11,552,271
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	3,029,431	3,029,431	3,029,431	3,029,431
Other Long-term Commitments (continued):				
QZAB Federal Loan	94,539			
Child Care Facility	21,000	21,000	21,000	21,000
Claim Liab (W/C & Prop)	2,186,707	2,835,000	2,835,000	2,835,000
W/C Assessment (10 year)	45,044	45,044	42,177	
Total Annual Payments:	21,876,721	22,329,165	21,087,537	17,437,702
Has total annual payment increased over prior year (2020-21)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Yearly increases in General Obligation Bond interest and Redemption fund maintained by the county office.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

The District pays for qualified health insurance for a period of five years or age 65, whichever comes first. Retiree's contribute the same amount towards medical insurance as active employees do.

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

5,215,097

4. OPEB Liabilities

- a. Total OPEB liability

28,914,184.00

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

28,914,184.00

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

Actuarial

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Mar 20, 2020

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

5. OPEB Contributions

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

2,244,208.00

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

1,350,917.00

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

1,350,917.00

- d. Number of retirees receiving OPEB benefits

82

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

2,244,208.00

1,350,917.00

1,350,917.00

82

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

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

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

Yes

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

The District is Self-insured for Workers' Compensation and Property/Liability. Estimated Liability for unpaid losses are reflected in the actuarial study completed by AON Consultant on August 21, 2019.

3. Self-Insurance Liabilities

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

16,477,814.00
0.00

4. Self-Insurance Contributions

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
11,607,814.00	11,607,814.00	11,607,814.00
4,870,000.00	4,870,000.00	4,870,000.00

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	840.6	875.1	835.0	835.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Agreements between the District and both, certificated and classified bargaining unions, allow for annual reopeners that include salary and health and benefits components.

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

1,151,807

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
14,944,054	15,514,351	15,514,351
88.6%	88.6%	88.6%
11.4%	11.4%	11.4%

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		
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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
643,674	648,504	650,543
-2.1%	0.8%	0.3%

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	635.4	637.1	637.1	637.1

Classified (Non-management) Salary and Benefit Negotiations

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

No

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

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

Agreements between the District and both, certificated and classified bargaining unions, allow for annual reopeners that include salary and health and
benefits components.**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

438,002

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

- 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)
No	No	No
5,619,947	5,834,415	5,834,415
88.6%	88.6%	88.6%
11.4%	11.4%	11.4%

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

- 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
242,064	243,880	244,647
-2.9%	0.8%	0.3%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	124.9	131.9	131.9	131.9

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

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

No

If Yes, complete question 2.

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

N/A

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

210,527

4. Amount included for any tentative salary schedule increases

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

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

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)
No	No	No
2,601,484	2,700,762	2,700,762
88.6%	88.6%	88.6%
11.4%	11.4%	11.4%

**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
112,052	112,892	113,247
-9.4%	0.8%	0.3%

**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)
No	No	No

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 07, 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?

Yes

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

Yes

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

No

A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

Yes

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

No

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

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

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July 1 Budget
2021-22 Budget
Technical Review Checks

Norwalk-La Mirada Unified

Los Angeles County

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

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

IMPORT CHECKS

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.

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July 1 Budget
2020-21 Estimated Actuals
Technical Review Checks

Norwalk-La Mirada Unified

Los Angeles County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. **PASSED**
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. **PASSED**
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. **PASSED**
- CHECKGOAL - (F) - All GOAL codes must be valid. **PASSED**
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. **PASSED**
- CHECKOBJECT - (F) - All OBJECT codes must be valid. **PASSED**
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. **PASSED**
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **PASSED**
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. **PASSED**
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. **PASSED**
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **PASSED**
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **PASSED**
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **PASSED**
- CHK-RESOURCExOBJECTB - (0) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: **EXCEPTION**

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
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01-3220-0-0000-0000-9791	3220	9791	-116,462.82
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Explanation: One-time emergency fund expenditures were incurred in 2019-20, and the revenues have been recorded in 2020-21, per CDE/SACS guidance.

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive

by function, resource, and fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

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

PASSED

DEBT-ACTIVITY - (0) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types:

EXCEPTION

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.GO.BONDS.9661	299,585,498.00	299,585,498.00
DEBT.GOV.OPEB.9664	28,436,237.85	28,436,237.85
DEBT.GOV.COMP.ABS.9665	3,565,361.63	3,565,361.63
DEBT.GOV.CAP.LEASES.9667	84,000.00	84,000.00
DEBT.GOV.OTH.DEBT.9669	27,175,094.00	27,175,094.00

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

PASSED

EXPORT CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

School Finance Glossary of Terms

AB 1200	Reference to AB-1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and County Offices of Education, by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices.
AB602	Simplified Special Education Funding Model (Chapter 854/1997) replaces the old J-50 funding document.
Abatement	A complete or partial cancellation of an expenditure of revenue.
Academic Performance Index (API)	A numeric index (or scale) that ranges from a low of 200 to a high of 1,000. It is used to measure the academic performance and growth of schools. The current statewide API target for all schools is 800.
Account	A method of categorizing financial transactions by type.
Accountability	The notion that people (e.g., students or teachers) or an organization (e.g., a school, school district, or state department of education) should be held responsible for improving student achievement and should be rewarded or sanctioned for their success or lack of success in doing so.
Account Code	A number assigned to sources of revenues, purposes of expenditures, assets, liabilities and fund balances.
Account Numbers	Numbers assigned to the ordinary titles of accounts for classification of accounts and ease of reference.
Accounting Period	The period of time represented by published financial statements. California school districts prepare financial statements for a fiscal year beginning July 1st and ending June 30th. However, an accounting period can begin and end at other intervals, such as quarterly or monthly.
Accounts Payable	An account that reflects amounts owed by the district for goods and services received but not paid for at the date of the financial report. Accounts payable may include amounts owed to vendors, employees, financial institutions and others; except other governments or other funds. Amounts reported here are payable within a short period of time, usually less than one year.
Accounts Receivable	An account that reflects amounts owed to the district for goods and services. These amounts should be paid to the district within a short period of time, typically within one year.
Accrual Basis Accounting	Transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Adequate Yearly Progress (AYP)	An individual state's measure of yearly progress toward achieving state academic standards. Adequate yearly progress is the minimum level of improvement that states, school districts, and schools must achieve each year, according to the Federal No Child Left Behind Act (NCLBA).
Adult Basic Education (ABE)	Provides supplemental funds to augment Adult Basic Education classes currently operating at the agency's expense. Classes for students, usually adults, offered by local school districts.
Ad valorem taxes	Taxes based on the value of property -- such as the standard property tax -- are called ad valorem taxes. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.
Allocation	The number of units allotted to an agency for funding purposes. The State only provides funding for allocated units that are actually used.
Apportionment	Allocation of State or Federal aid, district taxes or other monies among Local Educational agencies (LEAs) or other governmental units.
Appropriation	An authorization, granted by the governing board, to make expenditures and to incur obligations for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.
Appropriation For Contingencies	(Formerly termed undistributed reserve.) That portion of the current fiscal year's budget that is not appropriated for any specific purpose but held subject to intrabudget transfer; i.e., transfer to other special appropriations as needed during the fiscal year.
Assessed Valuation (AV)	The total value of property within a school district as determined by state and county assessors. The AV of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriation levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. All functions in the testing and diagnostic process leading up to the development of an appropriate, individualized, educational needs.
Assessment/Evaluation	All functions in the testing and diagnostic process leading up to the development of an appropriate, individualized, educational needs.
Associated Student Body (ASB)	Any organization of students having as its purpose the conduct of activities on behalf of the students approved by the governing body of the organization and by the school authorities, and not in conflict with the authority and responsibility of the public school officials. ASB organizations are either organized secondary or unorganized elementary. Student organizations in middle schools and high schools are called organized student body associations because the students organize their activities around student clubs and a student council.
Attendance Reports	Each school district reports its attendance three times during a school year. The First Principal Apportionment ADA, called the <u>P-1 ADA</u> or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA called the <u>P-2 ADA</u> , is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or <u>annual ADA</u> is based on the count from July 1 through June 30.

AU	Administrative unit of a Special Education Local plan Area (SELPA). Norwalk-La Mirada is the Administrative unit for our SELPA which includes ABC School District and Norwalk-La Mirada School District.
Audit	A formal examination of records and documents, and the securing of other evidence, for the purpose of determining whether transactions are complete and accurately recorded in the accounts; and that the statements fairly represent the financial transactions and condition of the district. An independent audit of a school district's financial reports is required annually.
Average Daily Attendance – (ADA)	There are several kinds of attendance which are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for a least the minimum school day, or having a valid excuse. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours.
Balance Sheet	A formal financial statement that reports the value of assets, liabilities, and fund balance as of a specific date.
Base Revenue Limit	<u>See Revenue Limit.</u>
Basic Aid School District	In a Basic Aid School District, local property taxes equal or exceed its revenue limit. These districts may keep the money from local property taxes and still receive constitutionally guaranteed state basic aid funding.
Bilingual Education	Programs for students with limited proficiency in English. Some federal and state categorical funds are targeted for bilingual education.
Block Grant	A lump sum allocation of special purpose funds.
Bond	A written obligation to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity. Bonds generally carry interest at a fixed rate, but may carry variable rates. Principal and interest payments are usually payable periodically. A bond can have a final maturity of no greater than twenty years.
Bonded Debt	That portion of indebtedness represented by outstanding bonds.
Bonded Debt Limit	The maximum amount of bonded debt for which a school district may legally obligate itself. The total amount of bonds issued cannot exceed a stipulated percent of the assessed valuation of the district. New school bond issues are no longer permitted (Proposition 13).
Bonded Indebtedness	An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness provided the taxes are approved by a two-thirds vote of the electorate.
Bond Measure	Bonds allow school districts to borrow funds to pay for a large capital investment-much as a person borrows to purchase a home. Since 2001 voters in a school district can authorize a local general obligation bond with a 55% supermajority vote. In the past a two-thirds vote was required. Districts can choose to seek bond passage with either a two-thirds vote or a 55% vote that requires greater accountability measures. The principal and interest are repaid by local property owners through an increase in property

taxes. A simple majority of state voters must approve a state general obligation bond, which is repaid by state taxes and has no impact on property tax rates.

Budget A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

Budgeting The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

California Basic Education Data System (CBEDS) The statewide system of collecting enrollment, staffing, and salary data from all school districts on a specific day each October.

California English Language Development Test (CELDT) A test used to assess student's language proficiency in English, specifically listening and speaking, reading and writing.

California High School Exit Exam (CAHSEE) An exam that students must pass to graduate from a California high school. The exam assesses skills on California content standards for both English, Language Arts and Mathematics.

Capital Outlay Expenditure for replacement of new equipment, major renovation or reconstruction, or new schools.

Career Technical Education (CTE) A program of study that involves a multiyear sequence of courses that integrates core academic knowledge with technical and occupational knowledge to provide students with a pathway to postsecondary education and careers.

Cash Balance The actual cash on hand at a specific point in time. Many school districts will have a negative cash balance at some point in the year unless they borrow. Cash balance is contrasted to Fund Balance in that it includes only cash.

Categorical Aid Funds from the state or federal government granted to qualifying school districts for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for: children with special needs, such as Special Education; special programs, such as the School Improvement Program; or special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

Certificated Personnel School employees who hold positions for which a credential is required by the State-teachers, counselors, and most administrators.

Certificates of Participation (COP) A financing technique which provides long-term financing through a lease (with an option to purchase or a conditional sale agreement).

Classified Personnel School employees who hold positions that do not require credentials, like aides, custodians, most business office staff, etc.

Class Size Penalties The penalties imposed on school districts which have classes in excess of certain maximum sizes. Class size penalties result in a reduction in ADA

which, in turn, results in a loss in revenue limit income.

- Class Size Reduction (CSR)** Initiated in the 1996–97 school year for kindergarten through third grade, the state has two programs that provide incentive funding for schools to reduce or maintain class sizes of no more than 20 students per teacher. One program covers kindergarten through third grade classes. A separate program supports smaller classes for core academic subjects in 9th grade.
- Clearing Accounts** Accounts used to accumulate fiscal receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.
- Closing Entries** Entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.
- Concurrently Enrolled** Pupils who are both enrolled in a regular program for at least the minimum school day and also in a regional occupational center or program (ROP/C) or classes for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA, such a student can generate more than one unit of ADA.
- Consumer Price Index (CPI)** A measure of the cost of living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.
- Content Standards Test (CST)** A test specifically for California schools aligned with State standards that describe what students should know and be able to do in each grade level. The test is given to students in grades 2 through 11 as part of the State's STAR Program.
- Contribution** A term used in school finance to describe the situation in which a program's costs surpass its funding, thus forcing school officials to use funds meant for other purposes to pay for these additional costs. Contributions occur in most districts which provide services for children with disabilities. Other contributions are caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.
- Cost-of-Living (COLA)** An increase in funding for government programs, including revenue limits or categorical programs.
- Credentialed Teacher** One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements, and have passed the California Basic Education Skills Test (CBEST).
- Credit Rating** A rating that establishes the school district's relative risk to a purchaser of debt in comparison with other debt issued by other entities. Debt of public entities is rated by one or more of three rating agencies – Moody's Investors Services, Standard and Poor's and Fitch Investment Services.
- Criteria and Standards** Local district budgets must state-adopted provisions of "Criteria and Standards." These provisions establish minimum fiscal standards that school districts, county offices of education and State use to monitor district fiscal solvency and accountability.

Debt Service	Expenditures for the payment of principal and interest on long-term debt.
Deferred Revenue	Revenue received in a given period, but unearned, which is set up as a liability to be included as revenue in subsequent periods.
Deferred Maintenance	Major repairs of buildings and equipment which have been postponed by school districts. The state provides some money to match local districts' funds for deferred maintenance. If districts develop a maintenance plan and set aside up to one-half of 1% of their general fund for deferred maintenance, the state matches that money. The money must go into a separate accounting fund.
Deficit Factor	When an appropriation to the State School Fund for revenue limits or for any specific categorical program is insufficient to pay all claims, a deficit factor is applied to reduce the amount of State aid apportioned to the program.
Deficit Fund Balance	The excess of liabilities of a fund over its assets.
Deficit Financing (Spending)	The excess of current year expenditures over current year revenues (also referred to as an operation deficit).
Deficits	Funding shortfalls which occur whenever the State appropriations are insufficient to fund local district and county entitlements.
Developer Fees	A charge per square foot on residential and commercial construction within a school district. These fees, charged both to developers of new properties and to property owners who remodel, are based on the premise that new construction will lead to additional students. Individual school districts decide whether to levy the fees and at what rate up to the maximum allowed by law. The maximum, adjusted for inflation every two years, is higher for residential than for commercial construction. Districts are required to substantiate the financial impact of new development and show that they have used the revenues to address that impact. Proceeds may be used for building or renovating schools and for portable classrooms.
Due To/From Other Funds	Amounts owed by one fund to another. The recognition of interfund payables in one fund requires the recognition of an interfund receivable in another fund. Because of this relationship, the aggregate amount of interfund payables must equal the aggregate amount of interfund receivables at all times.
Direct Expenses or Costs	Expenses that can be separately identified and charged as a part of the cost of a product, service, or department.
Direct Support Charges	Charges for a support program and services that directly benefit other program.
Drug Free	Drug/alcohol prevention/intervention program from the U.S. Department of Education.
Economic Impact Aid (EIA) /State Compensatory Education (SCE)	- A state program in which funds are allocated to the District based on the number of limited English proficient (LEP) students in our District.
Education Code	That body of law governing school district operations. Legislation affecting schools is organized into a series of related divisions and sections which authorizes district activity.

Education Revenue Augmentation Fund (ERAF)	the fund used to collect the property taxes shifted from cities, the county and special district within each county prior to their distribution to K-14 school agencies.
Employee Benefits	Amounts paid by the school system on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments, and while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS – State Teachers’ Retirement System); (3) O.A.S.D.I. (Social Security) Taxes; (4) workers’ compensation payments; and (5) payments made to personnel on sabbatical leave.
Encroachment	The use of unrestricted moneys to support restricted program expenditures.
Encumbrance	Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.
Ending Balance	Generally a reference to a school district’s net ending balance of their general fund. The ending balance is divided into restricted and unrestricted funds that a school district has remaining at the end of a fiscal year. A school district must have a Reserve for Economic Uncertainties within their ending balance which meets the criteria and standards minimums as established by the State Board of Education.
English Learner (EL)	Student who has not yet mastered the English language.
Enrollment	The total number of pupils enrolled, whether part-time, full-time, resident or non-resident. For state reporting purposes, students must be enrolled in a qualifying program. A pupil is considered enrolled whether in attendance on a specific count date or not, participating in home-bound instruction or a non-graduate enrolled in qualifying alternative programs.
Entitlement	The amount of revenue that an agency is entitled to receive.
Equalization Aid	The extra State aid provided in some years to a low revenue district to increase its base revenue limit toward the statewide average.
Expenditure	Charges incurred, whether paid or unpaid, which are presumed to benefit the school district’s current fiscal year.
Financial Statements	The document published at periodic intervals, such as quarterly, that provides a summary of the financial transactions of the school district for the specified reporting period or as of the date of the financial report.
Fiscal Crisis And Management Assistance Team (FCMAT)	The state agency formed to help ensure the fiscal solvency of school districts and county offices of education.
Fiscal Year	A period of one year, the beginning and the ending dates of which are fixed by statute; in California, the period beginning on July 1 and ending on June 30.
Fixed Assets	Assets of a permanent character having continuing value; e.g., land, building, machinery, furniture, and equipment.
Full-Time Equivalent (FTE)	The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of employed time required in the part-time position by the amount of employed time required in a corresponding full-time position.

Fund	An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.
Fund Balance	The difference between assets and liabilities. The fund equity of governmental and trust funds.
Furlough Days	Mandatory leaves of absence ordered by employers who are attempting to cut costs without firing employees. When a furlough day is ordered, employees take the day off without pay.
Gann Spending Limit	A ceiling, or limit, on each year's appropriation of tax dollars by the state, cities counties, school districts, and special districts.
General Ledger	A basic group of accounts that record all transactions of a fund or entity.
General Obligation Bonds (GO Bonds)	Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.
Gifted and Talented Education (GATE)	The program provides significantly different educational services to students identified as gifted in the categories of intelligence, high academic achievement, creativity and leadership.
Governmental Accounting Standards Board (GASB)	Governmental Accounting Standards Board (GASB) was established to improve standards of state and local governmental accounting and financial reporting that ultimately is designed to result in a greater understanding by users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports. GASB has responsibility to establish accounting rules and standards used by governmental agencies. GASB is equivalent to the Financial Accounting Standards Board (FASB) which sets accounting standards for the private sector. The standards created by these bodies are referred to as generally accepted accounting principals (GAAP). GASB and FASB are not governmental agencies.
Governmental Accounting Standards Board Statement No. 34 (GASB 34)	An accounting standard issued by the Governmental Accounting Standards Board, a non-profit agency. State and local agencies in the United States, including state, county, cities and school agencies, are required to report in this format effective for those periods beginning after June 15, 1999. A three year phase-in period is utilized by the statement based on the school agency's revenues in all Governmental and Enterprise Funds in the Audited Financial Report as of June 30, 1999, to determine the year in which a school agency must comply. The government-wide financial statements include financial information by function. School agencies continue to account for the day-to-day accounting activities on the modified accrual basis of accounting.
Headstart/State Preschool	This program is for three and-one-half year-old from low income families. The programs are state and federally funded. Headstart is federally funded; State Preschool is state funded.
Implicit Price Deflator	A measure of inflation used to compare expenditures over a period of time. The state uses the Implicit Price Deflator for State and Local Government Purchases of Goods and Services to calculate increases to revenue limits.

- Indirect Cost Rate** The rate set by the State to cover a portion of the general expenses of operating the district (overhead costs) to a specific grant or program. School districts may assess indirect costs to some state and federal grants.
- Indirect Cost and Overhead** Administrative Costs or elements of cost necessary in the operation of a business or program or in the performance of a service that are of such nature that the amount applicable to each program or unit cannot be determined readily and accurately. The State requires that an indirect cost rate be calculated each year for indirect cost allocation to programs.
- Indirect Support Charges** Charges for routine services not performed as a special service for a particular program but allocated to using programs. An allocation of indirect costs.
- Individualized Education Program (IEP)** A written agreement between a school district and parents or guardians of a child with disabilities specifying an educational program tailored to the needs of the child, in accordance with PL 94-142 regulations. The program is comprised of a placement team consisting of a certified district employee who is qualified to supervise Special Education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The program must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.
- Interfund Transfers** Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenues or expenditures of the Local Educational Agency.
- Job Training Partnership Act (JTPA)** This is a federally funded program. Its purpose is to prepare youth and unskilled adults for entry into the labor force, and to afford job training to those economically disadvantaged individuals so they are able to obtain productive employment.
- Least Restrictive Environment (LRE)**- Students with disabilities are educated to the maximum extent appropriate with non-disabled students. Separate schooling, classes occurs when the nature of the disability is such that education in regular classes cannot be achieved satisfactorily.
- Local Control and Accountability Plan (LCAP)**- Under the LCFF each LEAs is required to prepare a Local Control Accountability Plan, (LCAP), which describes how the LEA intends to meet annual goals for all pupils, with specific activities to address state and local priorities identified pursuant to EC Section 52060(d).
- Local Control Funding Formula (LCFF)**- Signed into law on July 1, 2013, the LCFF, overhauls California's school finance system, replacing "revenue limits" and most "categorical funds" with a per-pupil base grant and supplemental and concentration grants based upon unduplicated counts of low-income, English Learner, and foster youth) students.
- Lottery** Scratch tickets and lotto games which began in California in October 1985. At least 34% of lottery proceeds are distributed to districts based on enrollment of per kindergarten through university students.

Low Incidence	Federal Personnel Services -- Federal Grant dollars to fund position (s) to work directly with Low Incidence students (i.e., Braille Transcriber).
Mandated Costs	School district expenditures that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See California Constitution, Article XIII B, Section 6.
Medi-cal Administrative (MAA)	This program, formally called SB-910, is a source of new revenue to the district that is based on the percent of time personnel spend doing "health related" activity.
Migrant Education	Federal Government supplemental program is for eligible students whose families do seasonal work and have to move periodically, which subsequently disrupts their education.
Miscellaneous Funds	Local revenues received from royalties, bonuses, and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to State aid in the revenue limit formulas.
Necessary Small School	An elementary school with less than 101 ADA or high school with less than 301 ADA which meets the standards of being "necessary."
Net Assets	The amount remaining after subtracting total liabilities from total assets on an accrual basis. Net assets are the most accurate indicator of a school district's financial condition.
No Child Left Behind Act (NCLB)	Much of federal funding for K-12 schools comes from programs created by the Elementary and Secondary Education Act (ESEA) of 1965. The 2002 ESEA reauthorization is called the No Child Left Behind Act (NCLB). NCLB modifies the original ESEA, as have previous reauthorizations, and increases the federal focus on disadvantaged pupils, including English learners and students who live in poverty. The law also strengthens federal support for a standards-based reform agenda including high academic standards for all students; extra support to help students and schools meet those standards; and greater accountability for the results, particularly as measured by student performance on standardized tests. NCLB also provides funds to support innovative programs such as charter schools and create out-of-school programs. Besides providing funds to prepare, train, recruit, and retain high quality teachers, the law has also placed attention on the need for high quality teachers and the unequal distribution of credentialed teachers, setting guidelines for states to use in defining a highly qualified teacher. Further, it mandates that only teachers fitting the state description are to be hired at schools that receive Title I funding (for students living in poverty). NCLB also sets requirements for non-credentialed teaching assistants (or instructional aides). In addition, it supports the right of parents to transfer their children to a different school if their school is low performing or unsafe.
Parcel Tax	A special tax that is a flat amount per parcel and not ad valorem based (i.e. not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate.
First Principal Apportionment (P-1)	Funding associated with the first period report of attendance (July 1 through December 31)
Second Principal Apportionment (P-2)	Funding associated with the second period report of attendance (July 1 through April 15)

- Professional Development Academy (PDA)** Will provide professional growth opportunities for all personnel to enhance their effectiveness in serving the needs of the students, increase the quality of their working environment, and promote parent and community confidence in the Norwalk-La Mirada Unified School District.
- Professional Growth Program** The intent of the program is to assist employees in developing, their skills that relate to their job duties and prospective job duties in the District by allowing bargaining unit members to participate in appropriated courses: university, college, adult school, institutes, conferences, seminars, workshops, and training within the State of California.
- Public Employee Relations Board (PERB)** A three-member body (appointed by the Governor) charged with the direct supervision and regulation of collective negotiations for California public school employers and employees.
- Public Employees' Retirement System (PERS)** State law requires that classified employees, their employer, and the state contribute to this retirement fund.
- PL94-142** Public Law 94-142 (Education for All Handicapped Children Act)-Federal dollars allocated to the state for the purpose of supplementing state money for the education of students with special needs.
- Prepaid Expenses** Items for which payment has been made but for which benefits have not been realized as of a certain date; e.g., prepaid interest, and premiums of unexpired insurance.
- Prior Year's Taxes** Tax revenues received in the current fiscal year which had been delinquent in a prior year. These revenues offset State aid in the current year in the revenue limit formula.
- Program Costs** Costs that are incurred and allocated to programs being operated by organizations or districts.
- Purchase Order** A document issued to a vendor that authorizes the delivery of specified merchandise or the performance of certain services and the making of a charge for them.
- Reduction-In-Force (RIF)** The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.
- Regional Occupational Center or Program (ROC/P)** A vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for district within that county.
- Requisition** A document submitted initiating a purchase order to secure specified articles or services. Issuance of materials from stock in a warehouse.
- Reserve** An account used to earmark a portion of a (1) fund balance to indicate that it is not available for expenditure (such as the reserve for inventories); and (2) fund equity as legally segregated for a specific future use (such as the reserve for a restricted program balance).
- Resource Specialist Program (RSP)** The resource specialist program provides services to eligible special education students enrolled in general education who are assigned to a general education classroom and teacher. RSP provides direct services in the areas of language arts or math by pulling the eligible student out of the

general education setting and offering instruction on a more individualized basis.

Restricted Funds Moneys whose use is restricted by legal requirements of the donor.

Revenue Limit The maximum amount of revenue which a district can collect annually for general purposes from local property taxes and State aid. The revenue limit is composed of a based revenue limit amount per unit of ADA computed by formula each year from adjustments that are computed new each year. As of, 2013, Revenue Limit has been replaced by the Local Control Funding Formula.

Revolving Cash Fund A stated amount of money used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper accounting classifications.

School Attendance Review Boards (SARB) These boards are designed to facilitate communication between the school district and other local government agencies on problems related to truancy suspension and expulsion. Their purpose is to deal with the procedures to be followed by the various governmental agencies involved.

School Boards By law, every school district in California is governed by a locally elected school board. The number of board members, generally between three and seven, relates to the size of the district. Together with the school district administration, the governing board makes many fiscal, personnel, instructional, and student-related policy decisions. The board also provides direction for the district and makes hiring decisions for the district superintendent.

School Improvement Program (SIP) This is a state funded program that serves identified elementary schools in the District. The monies are to improve the K-8 program at the schools that are being served by providing supplemental educational services.

School Renewal Renewal is a process that empowers. Renewal funds continue to be a vehicle through which staff at the local schools can make decisions that will ultimately improve the process of educating students. Schools have an opportunity to examine issues, develop objectives and the associated activities and timeliness. These decisions meet the needs of the site as determined by those directly involved with the site.

Secured Roll That portion of the assessed value which is stationary, i.e., land and buildings. See also Unsecured Roll. The secured roll average about 90% of the taxable property in a district.

Senate Bill 90/1972 (SB90) in 1972 that established the revenue limit system for funding school district.

Serrano Decision In 1974, the California superior Court ruled in the Serrano vs. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the State's Constitution. This ruling established certain standards under which the school finance system would be constitutional, and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the then current system of school finance was in compliance with the earlier Court Order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling, and then appealed once again to the California Supreme Court. In August 1988, the California Supreme Court sent the Serrano case back to the Appellate

Court to hear only the relatively minor issue of county juvenile court school equalization. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals if the State provide additional juvenile court school equalization aid.

Service Request (Work Order) A written authorization of the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers and provision is made for accumulating and reporting labor, material, and other costs.

Site Based Budgeting A method of allocating resources to individual schools within a school district. Most frequently, funds are allocated based on the number of pupils at each school site and a site governance council determines how the budgeted amount will be allocated within the site.

Special Class/Special Day Class (SC/SDC) Self-contained special education classes to which students are assigned because their instructional plan requires attendance in special classes for a majority of the school day.

Special Education Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all children with disabilities between 3 and 22 years be provided free and appropriate education.

Special Education Local Plan Area (SELPA) All school districts and county school offices are mandated to form consortiums in geographical regions of sufficient size and scope to provide for all special education service needs of children residing within the region boundaries. Each region, Special Education Local Plan Area (SELPA), developed a local plan describing how it would provide special education services. SELPAs facilitate high quality educational programs and services for special needs students and training for parents and educators. The SELPA collaborates with county agencies and school districts to develop and maintain healthy and enriching environments in which special needs students and families can live and succeed.

Standardized Account Code Structure (SACS) Standardized Account Code Structure is a method for school agencies to account for their revenue and expenditures. Districts use a 22-digit accounting record that allows agencies to track costs by resource, program goal and function as well as by object code. All districts were required to account by this method by 2002.

Standardized Testing And Reporting (STAR) New state testing program to better measure academic achievement. First given to grades 1-8 in April and May 1998.

State Allocation Board (SAB) The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

State School Fund Each year the State appropriates money to this fund, which is then used to make State aid payments to school districts. Section A of the State School fund is for K-12 education and Section B is for community college education.

State Teachers' Retirement System (STRS) funded by certificated employees, their employer and the state.

Stores Goods that are on hand in storerooms or warehouses and subject to requisition.

Subventions	The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies.
Sunset	The termination of a categorical program. A schedule is in current law for the Legislature to consider the sunset of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific regulations shall no longer apply.
Supplemental Grant	Additional revenue provided by the State for districts that have below-average revenues per ADA from a combination of their revenue limit and funding for specified categorical programs.
Summer Youth Employment Training Program (SYETP)	This work experience project will provide meaningful summer employment for economically disadvantaged or handicapped youth 14-21 years of age. Recruitment of youth identified as "high risk" will be a high priority. Support activities will include a comprehensive assessment component, individualized counseling, and a multidimensional educational enrichment program.
Tax And Revenue Anticipation Notes (TRAN)	Notes issued in anticipation of collection of taxes, usually retirable only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipated.
Title I	Title I, Part A and D, is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on the state content standards and assessments. The intent of the funding is to meet the educational needs of low-achieving students enrolled in the highest poverty schools.
Title II	Title II, Part A is to increase the academic achievement of all students by helping schools and districts to: (1) improve teacher and principal quality through professional development and other activities, including reduced class-size; and (2) ensure all teachers are highly qualified.
Title III	Title III is to assist English Language Learner students to acquire English and achieve grade-level and graduation standards.
TUPE	Tobacco Use Prevention Program
Unduplicated Count	The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.
Unsecured Roll	That portion of assessed property which is movable, such as boats, planes, etc.
Waivers	Permission from the State Board of Education--or, in some cases, from the Superintendent of Public Instruction--to set aside the requirements of an Education code provision upon the request of a school district. (See Education Code Section 33050.)
Warrant	A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s), approved by the county superintendent of schools, and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee.
Work Order	See Service Request

Workability I

State monies to fund Special Education student workers while at the same exposing these students to hands on experience in various places of employment. Assembly Bill 2666 Special Education Preschool Continuation Federal Grant. Dollars to fund staffing supplies, services, etc., for 1-5 year old Special Education Preschool students.

General Acronyms

AB	Assembly Bill
ABE	Adult Basic Education
AC	California Administrative Code
ACSA	Association of California School Administrators
ADA	Average Daily Attendance
API	Academic Performance Index
CCS	California Children's Services
CDE	California Department of Education
COLA	Cost-of-Living Adjustment
CPI	Consumer Price Index
CSBA	California School Board Association
CSEA	California School Employees Association
CTA	California Teachers Association
DOF	Department of Finance
EIA	Economic Impact Aid
ESL	English as a Second Language
FTE	Full-Time Equivalent
ITS	Integrated Technology Services
JPA	Joint Powers Agreement
LACOE	Los Angeles County Office of Education
LAO	Legislative Analyst's Office
LEA	Local Education Agency (i.e., a school district or county office of education)
OPSC	Office of Public School Construction (replaces Office of Local Assistance (OLA))
NLMAA	Norwalk-La Mirada Administrative Association
RL	Revenue Limit
SAB	State Allocation Board
SACS	Standardized Account Code Structure
SB	Senate Bill
SBCP	School Based Coordination Program
SBE	State Board of Education
SCE	State Compensatory Education
SCO	State Controller's Office
SDE	State Department of Education
SDMC	Share Decision Making Council
SELPA	Special Education Local Plan Area
SPI	Superintendent of Public Instruction
TANLA	Teachers Association of the Norwalk-La Mirada Area