

**Burbank Unified School District
Administrative Services**

REPORT TO THE BOARD

TO: Members of the Board of Education

FROM: Debbie Kukta, Assistant Superintendent, Administrative Services

PREPARED BY: Alyssa Low, Director of Fiscal Services

SUBMITTED BY: Ruthie DiFonzo, Senior Administrative Assistant

DATE: June 23, 2021

SUBJECT: Second Reading and Adoption of Proposed 2021-2022 Budget

Background:

The Burbank Unified School District must prepare an annual budget for the fiscal year July 1 through June 30 which must be reviewed and approved and submitted to LA County Office of Education on or before July 1 of the fiscal year (LACOE has always asked for it by June 30). This budget is based upon assumptions regarding projected enrollment and state and federal funding among other factors. Once adopted by the Board of Education, the adopted budget is submitted to the County Office of Education for review and approval before forwarding to the State Department of Education.

Discussion/Issues:

The Board of Education will conduct a public hearing on the 2021-2022 Budget of the District for the year ending June 30, 2021 at the June 17, 2021 Board meeting, prior to Final Adoption on June 23, 2021 as required by Education Code Section 42103 and 52062.

Fiscal Impact:

There is no fiscal impact in adopting the budget. However, not having a budget adopted by the statutory time lines would lead to the County office withholding funding until it is received, including payroll.

Recommendation:

Debbie Kukta, Assistant Superintendent, Administrative Services, will facilitate a second reading of the proposed budget for the 2021-2022 fiscal year and recommends that the Board of Education adopt the 2021-2022 budget, as presented.



BURBANK UNIFIED SCHOOL DISTRICT

Equity and Excellence

**Office of Administrative Services
2020-21 Estimated Actuals and
2021-22 Proposed Adopted Budget**

Revenue Assumptions

ADA projection is based on Education Code Section (EC§) 43502(b), which requires the California Department of Education (CDE) to use *actual attendance reported at the 2019-20 Second Principal Apportionment (P2) and Annual Apportionment reporting periods as the basis for funding for 2020-21.*¹ EC § 43502(b) allows all districts for the 2020-21 school year to be held harmless from the effects of enrollment loss due to COVID-19. The assumption for 2021-22 takes the greater of the current year or prior year P2 ADA for its LCFF calculation, which would be the 2019-2020 P2 submission since 2020-21 Fiscal Year was held harmless and able to use its 2019-20 P2 data for its apportionment calculation. This provision allows districts to review their budgets and make necessary assumptions and adjustments given declining enrollment. In fiscal year 2022-23, BUSD would no longer receive the benefit of EC§ 43502(b) and would be funded on its ADA at that time, which currently reflects a significant decline due to families moving out of Burbank and students transferring to private and home-schooling options during the pandemic. Enrollment in fiscal Year 2022-23 and 2023-24 is based on the actual current projection, with the hold harmless provision sunseting in 2021-22. Once students resume in-person instruction in Fall 2021, we will re-evaluate the projections and present the changes during First Interim.

Projected ADA – based on 96% of Enrollment

2020-21	2021-22	2022-23	2023-24
14,708.74	14,708.74	14,078.37	14,078.37

Combined Unrestricted and Restricted Overview:

	Estimated Actuals 2020-21	Proposed Budget 2021-22	Projected Budget 2022-23	Projected Budget 2023-24
LCFF Source Revenues	\$138,732,136	\$145,444,297	\$142,215,149	\$145,671,521
Federal Revenues	34,002,975	5,857,589	5,857,589	5,857,589
Other State Revenues	31,629,162	16,066,681	15,659,041	15,975,965
Other Local Revenues	3,088,809	2,478,545	2,478,545	2,478,545
Total	\$207,453,082	\$169,847,112	\$166,210,324	\$169,983,620

The details of revenue projections are as follows using information from Governor Newsom's May Revise Budget: Local Control Funding Formula Revenue (LCFF) is comprised of State Aid, Property Taxes and EPA:

- State Aid

Grade	2021-22 Base Grant Rate per ADA COLA – 5.07%	2022-23 Base Grant Rate Per ADA COLA – 2.48%	2023-24 Base Grant Rate Per ADA COLA – 3.11%
K-3	8,934	9,156	9,440
4-6	8,214	8,418	8,680
7-8	8,458	8,668	8,938
9-12	10,057	10,306	10,626

- Property Taxes and other local revenue

- Projected Property and other local revenue for 2021-22, 2022-23, 2023-24
 - \$55,932,274

- Education Protection Account (EPA) is received quarterly in September, December, March, and June and is a component of the total LCFF entitlement. The District pays certificated salaries and related benefits, as the appropriate use of this funding, pursuant to Section 36 of Article XIII of the California Constitution.

- EPA funding for 2021-22, 2022-23, 2023-24
 - \$21,626,300

- Supplemental grants equal 20% of the adjusted base grants multiplied by the LEA's unduplicated percentage of English learners, income-eligible for free or reduced-priced meals, and foster youth pupils. Concentration grants equal to 50% of the adjusted base grant multiplied by an LEA's percentage of

¹Phillips, Matt; García, Brianna. “Hold Harmless does not translate to flat funding” *School Services of California*, July 29, 2020

unduplicated pupils above 55%. The details of how the funds are to be spent are outlined in the Local Control Accountability Plan – LCAP. It is important to note that Burbank USD, in addition to its decline in overall enrollment, is also experiencing a decline in the percentage of English Learners, families whose income allows eligibility for free or reduced-priced meals, and foster youth pupils. This decline in projected unduplicated pupil count is as follows:

Projected 2021-22 7.71% Unduplicated	Projected 2022-23 7.43% Unduplicated	Projected 2023-24 6.75% Unduplicated
\$10,326,767	\$9,759,229	\$9,136,617

- Lottery Projections are as follows:

Fiscal Year	2021-22*	2022-23	2023-24
ADA	14,708.74	14,078.37	14,078.37
Unrestricted @ \$150 per ADA	\$2,331,559	\$2,111,700	\$2,111,700
Restricted @ \$49 per ADA	\$747,100	\$689,822	\$689,822

**2021-22 receipts have projected higher per State Controller's Office*

Federal Revenue

- Due to COVID-19, Districts across the state received one-time emergency funding from Federal and state sources to help mitigate Learning Loss and address health and safety concerns such as the procurement of personal protective equipment (PPE) supplies for sanitizing and cleaning facilities. Below is a chart of the funds Burbank USD has received and the date the funds need to be spent.
- The funds can also be used for current expenditures of staff who are being utilized not only for learning loss interventions but for those who are being used for a substantially different use due to the pandemic. Subsequently, using these restricted funds in lieu of unrestricted general funds provides relief of general fund expenditures where personnel, materials, supplies, and services were charged. This relief is detailed in the expenditure changes section.

Funding Sources	Allocation	Date to be Spent
Learning Loss Mitigation Funds (LLM)		
LLM – Coronavirus Relief Fund (CRF)	\$6,840,423	5/31/2020
LLM – Prop 98 General Fund	\$1,181,661	6/30/2021
AB 86 – In Person Learning	\$4,201,368	8/31/2022
AB 86 – Extended Learning Opportunities	\$8,656,956	8/31/2022
AB 86 – Extended Learning Opportunities – Para-Professionals	\$951,551	8/31/2022
LLM - Governor's Emergency Education Relief (GEER)	\$909,442	9/30/2022
CARES - Elementary and Secondary Emergency Relief Fund – ESSERF I	\$1,413,761	9/30/2022
CRSSA - Elementary and Secondary Emergency Relief Fund – ESSERF - II	\$5,610,697	9/30/2023
ARP - Elementary and Secondary Emergency Relief Fund – ESSERF - III	\$12,565,473	9/30/2024
Total	\$42,331,332	

Federal funding – Below is BUSD's projected restricted general fund allocations:

	Estimated Actuals 2020-21	Proposed Adoption 2021-22	Projected 2022-23	Projected 2023-24
Title I	\$2,039,746	\$1,669,209	\$1,669,208	\$1,669,208
Title II	\$333,597	\$300,432	\$300,432	\$300,432
Title III IE	\$78,779	\$0	\$0	\$0
Title III EL	\$283,862	\$176,290	\$176,290	\$176,290
Title IV	\$172,197	\$127,944	\$127,944	\$127,944
Perkins	\$74,956	\$74,956	\$74,956	\$74,956
ESSA CSI MHS	\$170,283	\$0	\$0	\$0

Restricted Grant Funding:

- **CTIEG – Career Technical Education Incentive Grant Program – 63870.0**
 - The California Career Technical Education Incentive Grant (CTEIG) program is established as a state education, economic, and workforce development initiative to provide students in kindergarten through grade twelve, inclusive, with the knowledge and skills necessary to transition to employment and postsecondary education.
 - We apply for and receive these funds on an annual basis. Should we not receive the grant, the revenue and expenditures will be removed from the multi-year projection.
- **ASES – After School Education and Safety Grant – 60100.0**
 - Provides funds to districts that collaborate with community partners to provide safe and educationally enriching alternatives for students after school. BUSD partners with the Boys and Girls Club of Burbank and Greater East Valley who provide this service.
 - We apply for and receive an ASES allocation annually.
- **Classified School Employee Summer Assistance Grant – 74150.0**
 - The Classified School Employee Summer Assistance Program (CSESAP) provides up to a dollar for dollar match on amounts withheld from BUSD participating classified school employees' monthly paychecks. The classified employees' pay withheld and the state matching funds will be paid by the District to the District's participating and eligible employees in the summer months following the 2020-21 school year.
 - BUSD can elect to apply each year the grant is offered. 2019-20 was the first year of the program. BUSD elected to participate again, and the new grant award is shown below for 2021-22. In the multi-year projection for 2022-23 forward, this grant revenue and expense is removed since it is unknown how many employees each year will participate and what funds the District expects.
- **K12 Strong Workforce Pathways Grant – 63880.0**
 - The Strong Workforce Program is established as an education, economic, and workforce development initiative to expand the availability of high-quality, industry-valued career technical education and workforce development courses, programs, pathways, credentials, certificates, and degrees.
 - We apply for and receive these funds on an annual basis. Should we not receive the grant, the revenue and expenditures will be removed from the multi-year projection.

Program	Estimated Actuals 2020-21	Proposed Adopted 2021-22	Projected 2022-23	Projected 2023-24
CTIEG	\$520,681	\$500,000	\$500,000	\$500,000
ASES	\$633,728	\$603,835	\$603,835	\$603,835
CSEA Summer Assistance Grant	\$425,545	\$365,096	\$-0-	\$-0-
K12 Strong Workforce Pathways	\$655,410	\$342,460	\$342,460	\$342,460

Mandated Costs Block Grant Revenue

The District, authorized by the Board of Education, continues to participate in the Mandated Block Grant offered by the state, which will reimburse by ADA rather than actual forms for each mandate. The following is a chart of assumptions used per ADA for estimated actuals, the proposed budget, and projected budgets in the multi-year projection:

Fiscal Year	Total Projected Allocation
Estimated 2020-21	\$627,039
Adopted 2021-22	\$627,039
Projected 2022-23	\$630,227
Projected 2023-24	\$649,765

Special Education AB602

The May Revision continues the Governor's January Budget proposal and increases Special Education base rates from its current \$625/ADA to \$650/ADA (reflecting a 4.05 percent COLA). As in the January Budget, the proposal would apportion this base funding on a three-year rolling average of LEA ADA allocated through SELPAs.

Expenditure Assumptions

The following expenditure assumptions are for Estimated Actuals 2020-21, the proposed budget 2021-22, and the multi-year projection 2022-23 and 2023-24.

Combined Unrestricted and Restricted Overview:

EXPENDITURE CATEGORIES	Estimated Actuals 2020-21	Proposed Adopted 2021-22	Projected Budget 2022-23	Projected Budget 2023-24
Certificated Salaries	\$76,894,729	\$75,655,537	75,482,000	76,508,732
Classified Salaries	27,439,869	30,690,953	30,879,345	31,555,475
Employee Benefits	36,156,623	41,540,729	44,097,942	44,799,760
Books & Supplies	16,450,809	5,777,398	4,294,285	4,202,297
Services/Other Operations	22,205,106	21,034,092	19,107,220	19,466,988
Capital Outlay	272,594	1,227,315	-	-
Other Outgo (excluding indirect)	3,082,466	2,996,196	3,067,196	3,138,196
Other Outgo (Transfers of Indirect Costs)	(537,153)	(571,734)	(571,734)	(571,734)
Total	\$181,965,043	\$178,350,486	\$176,356,254	\$179,099,714

Salary step and column – Each employee is hired at a specific salary range known as step and column. Employees, depending on experience & degrees held, move within that negotiated salary step and column. The amounts below are the estimated costs of step and column movement for Second Interim and the multi-year projection:

	Estimated Actuals 2020-21	Projected Adopted 2021-22	Projected 2022-23	Projected 2023-24
BTA Step Increase	\$862,824	\$860,993	\$860,993	\$860,993
CSEA Step Increase	\$418,218	\$386,680	\$386,680	\$386,680
BASA Step Increase	\$126,143	\$86,077	\$86,077	\$86,077
BTA Column	\$100,000	\$100,000	\$100,000	\$100,000

Employee Salary, Benefits, and Statutory Benefits

- Health and welfare have been calculated for Second Interim. For the multi-year projection, an increase of 2% has been projected.
- The District will continue to pay current and eligible retiree benefits up to the district cap of \$12,000.
- OPEB (GASB) current year contributions were discontinued in fiscal year 2017-18; pay-as-you-go will continue until the Trust is spent down to a minimum of \$3,500,000 per board approval.

The table on the next page represents the contribution obligation to statutory benefits. To provide districts with increased fiscal relief during the pandemic, the Governor's 2020-21 May Revise Budget reduced the CALPERS and

CALSTRS rates. For the 2021-22 fiscal year, that relief is in its final year. The District's multi-year projection reflects the percentages for STRS and PERS contributions returning to their previous rates in 2022-23 and forward. This results in a 3.19% rate increase in PERS and a 2.18% increase in STRS:

	Estimated Actuals 2020-21	Proposed Adopted 2021-22	Projected 2022-23	Projected 2023-24
PERS	20.70%	22.91%	26.10%	27.10%
STRS	16.15%	16.92%	19.10%	19.10%
OASDI	6.20%	6.20%	6.20%	6.20%
SUI	0.050%	1.23%	0.20%	0.20%
APPLE	3.75%	3.75%	3.75%	3.75%
MEDICARE	1.45%	1.45%	1.45%	1.45%
W/C	3.2%	2.05%	2.05%	2.05%

With the rise in unemployment, the state raised its unemployment rate from 0.05% to 1.23%. This steep increase results in an additional \$1,300,000 the District is required to pay out of the general fund. In the following years, the rate is projected to decrease to .20%. To help districts afford this obligation, the state has allowed one-time ESSER funds to be utilized. BUSD will be taking advantage of this allowance and paying for the state unemployment obligation with this provision.

Consumer Price Index (CPI) is applied to unrestricted supplies (object code 4000-4999) and Services (object code 5000-5999). This includes utilities, water, electricity and gas. Below is the annual percentage:

2020-21	2021-22	2022-23	2023-24
2.14%	3.84%	2.40%	2.23%

Minimum Wage is due to increase in January 2021 and 2022. Below is the assumption representing how much it will cost for salaries and benefits. This assumption is included in Estimated Actuals and proposed budget:

2020-21 - \$14	2021-22 - \$15
\$178,000	\$220,000

Other Expenditures

- LACOE is converting their financial system PeopleSoft to BEST and have prorated the fees for the district beginning in 2017-18 of \$105,670 per year.
- The 2022-23 fiscal year projection reflects the additional expenditure of \$150,000 in anticipation election costs.

General Fund Contributions

Program contributions from General Fund Unrestricted to Restricted:

	Estimated Actuals 2020-21	Proposed Adopted 2020-21	Projected 2022-23	Projected 2023-24
Special Education	(\$19,650,194)	(\$21,787,567)	(\$24,352,141)	(\$26,210,924)
Routine Restricted Maintenance	(5,411,806)	(5,387,443)	(5,190,520)	(5,490,651)
District Rentals Revenue	45,044	226,479	158,790	144,590
Totals:	(\$25,016,956)	(\$26,948,531)	(\$29,383,871)	(\$31,556,985)

Transfers In/Out

This amount is a contribution from the General Fund to other funds/programs. The chart on the next page presents a breakdown of the transfers in/out from General Fund to the following programs:

	Estimated Actuals 2020-21	Proposed Adopted 2020-21	Projected 2022-23	Projected 2023-24
Fund 11 – FACTS	\$ 183,782	\$-0-	\$-0-	\$-0-
Fund 12 – Child Development Fund / Horace Mann/ ATB	1,078,695	312,201	312,201	312,201
Fund 12 – Child Development Fund /State Preschool- LCAP Supplemental	-0-	64,312	64,312	64,312
Totals:	\$1,262,477	\$376,513	\$376,513	\$376,513

Fund 11 – FACTS

- The FACTS program at the Burbank Adult School can no longer be funded out of Fund 11. The expense is now assumed within the General Fund for the Adopted and projected out years.

Fund 12 – Horace Mann

- With the closure of Horace Mann, you see a significant reduction in the contribution to Fund 12. The transfer from the General Fund to Fund 12 that remains is to support the "After the Bell" program (ATB). This valuable program has seen a decline in enrollment due to the pandemic. Once students resume in-person instruction in the Fall 2021, we will re-evaluate the projection and present the changes during First Interim.

Local Control Accountability Plan (LCAP) and Budget Overview for Parents (BOP):

On May 5, 2020, the California Department of Education (CDE) released the COVID-19 operations written report template, which was developed as a tool for districts to meet the requirements established by Governor Newsom's executive order N-56-20 called Learning Continuity and Attendance Plan (LCAP). As a condition to extend the deadline to adopt the LCAP, districts can use the template to explain to the community changes to the program offerings that were made in response to school closures to address COVID-19. This report, in lieu of the LCAP, was adopted by the Board of Education on September 3, 2020. The Budget Overview for Parents (BOP) provides a summary of what is detailed within the LCAP plan. The BOP was presented alongside the First Interim report to the Board on December 14th. The revised three-year LCAP plan will be presented in June along side the proposed 2021-22 Budget.

Operational Site Budgets

- Elementary Schools receive \$53.50, Middle Schools receive \$62.00, and High Schools receive \$90.00 per enrolled student. The allocation is calculated on projected enrollment.

Some of the cost of personnel who are typically part of unrestricted expenditures were able to be paid from COVID one-time funds per the state and federal guidelines in Estimated Actuals 2020-21, Proposed Adopted 2021-22, and Projected 2022-23. This movement of expenditures from unrestricted to restricted provides relief to the General Fund. This relief, along with the increase in COLA projected with the Governor's May Revise, and the reductions the District has already implemented from its prior Fiscal Stabilization Plan, allow Burbank to meet its required 3% reserve for economic uncertainty in the current and following two fiscal years.

It is important to note that this relief is one-time. Once the one-time funds are expended, personnel, materials and service expenses which utilized these one-time COVID funds, return to the unrestricted general fund.

One-Time COVID Funding Overview	2020-21	2021-22	2022-23
Certificated personnel such as additional hours for staff for extended learning and stipends	\$7,506,965	\$7,180,882	\$2,293,814
Classified personnel such as additional hours for staff for extended learning and stipends	1,341,527	989,951	94,476
Benefits for the personnel above	2,364,430	2,575,468	219,421
Books and Supplies such as additional curriculum, materials and technology to meet the Board of Education and District's goal of one to one technology, personal protective equipment, MERV-13 filters and facility supplies to repair window and ventilation	3,739,588	1,587,848	175,000
Services such as facilities HVAC, window and ventilation repairs and Special Education services for student supports and interventions due to learning loss	4,151,681	3,076,932	415,400
Capital Outlay for facilities ventilation and HVAC repairs and upgrades	61,995	948,800	-0-
Indirect	435,286	919,187	531,922
Food Services meal distribution support	964,762		
Total	\$20,566,234	\$17,279,068	\$3,730,033

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

ANNUAL BUDGET REPORT:
July 1, 2021 Budget Adoption

Insert "X" in applicable boxes:

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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.

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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: Burbank Unified School District

Date: June 10, 2021

Place: District Office Board Room

Date: June 17, 2021

Time: 07:00 PM

Adoption Date: June 23, 2021

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Debbie Kukta

Telephone: 818-729-4473

Title: Assistant Superintendent of Admin Services

E-mail: debbiekukta@burbankusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none">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)? <ul style="list-style-type: none">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	
			n/a	
			n/a	
			n/a	
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: <ul style="list-style-type: none">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)	<ul style="list-style-type: none">Did or will the school district's governing board adopt an LCAP or an update to the LCAP effective for the budget year?Adoption date of the LCAP or an update to the LCAP:		X
			Jun 23, 2021	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Debbie Kukta

Title: Assistant Superintendent Admin Services

Telephone: 818-729-4473

E-mail: debbiekukta@burbankusd.org

Description	Object Code	Estimated Actuals 2020-21			Adopted Budget 2021-22			Projected Year 2022-23			Projected Year 2023-24		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A. Revenues													
LCFF Sources	8010-8099	138,732,136	-	138,732,136	145,444,297	-	145,444,297	142,215,149	-	142,215,149	145,671,521		145,671,521
Federal Revenue	8100-8299	-	34,002,975	34,002,975	-	5,857,589	5,857,589	-	5,857,589	5,857,589	-	5,857,589	5,857,589
Other State Revenues	8300-8599	2,958,598	28,670,564	31,629,162	2,958,598	13,108,083	16,066,681	2,741,927	12,917,114	15,659,041	2,761,465	13,214,500	15,975,965
Other Local Revenues	8600-8799	797,987	2,290,822	3,088,809	797,987	1,680,558	2,478,545	797,987	1,680,558	2,478,545	797,987	1,680,558	2,478,545
Total Revenue		142,488,721	64,964,361	207,453,082	149,200,882	20,646,230	169,847,112	145,755,063	20,455,261	166,210,324	149,230,973	20,752,647	169,983,620
B. Expenditures													
Certificated Salaries	1000-1999	57,058,045	19,836,684	76,894,729	55,987,852	19,667,685	75,655,537	60,065,902	15,416,098	75,482,000	62,730,085	13,778,647	76,508,732
Classified Salaries	2000-2999	14,718,638	12,721,231	27,439,869	17,286,480	13,404,473	30,690,953	18,103,597	12,775,748	30,879,345	18,353,905	13,201,569	31,555,475
Employee Benefits	3000-3999	24,920,344	11,236,279	36,156,623	29,034,927	12,505,802	41,540,729	31,631,277	12,466,665	44,097,942	32,961,303	11,838,457	44,799,760
Books and Supplies	4000-4999	1,621,867	14,828,942	16,450,809	1,527,746	4,249,652	5,777,398	1,564,412	2,729,873	4,294,285	1,599,298	2,602,998	4,202,297
Services and Other Operating Expenditures	5000-5999	7,481,507	14,723,599	22,205,106	9,709,234	11,324,858	21,034,092	10,173,346	8,933,874	19,107,220	10,327,172	9,139,816	19,466,988
Capital Outlay/Depreciation	6000-6999	107,469	165,125	272,594	170,999	1,056,316	1,227,315	-	-	-	-	-	-
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,950,020	1,132,446	3,082,466	1,867,726	1,128,470	2,996,196	1,938,726	1,128,470	3,067,196	2,009,726.00	1,128,470	3,138,196
Other Outgo - Transfers of Indirect Costs	7300-7399	(1,668,609)	1,131,456	(537,153)	(1,983,119)	1,411,385	(571,734)	(1,181,874)	610,140	(571,734)	(1,191,407.00)	619,673	(571,734)
Other Adjustments - Expenditures													-
Total Expenditures		106,189,281	75,775,762	181,965,043	113,601,845	64,748,641	178,350,486	122,295,386	54,060,867	176,356,254	126,790,083	52,309,632	179,099,714
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses		36,299,440	(10,811,401)	25,488,039	35,599,037	(44,102,411)	(8,503,374)	23,459,677	(33,605,606)	(10,145,929)	22,440,891	(31,556,985)	(9,116,094)
D. Other Financing Sources/Uses													
Interfund Transfers													-
Transfers In	8900-8929							-	-	-	-	-	-
Transfers Out	7600-7629	(1,262,478)		(1,262,478)	(376,513)		(376,513)	(376,513)		(376,513)	(376,513)		(376,513)
Other Sources/Uses													-
Sources	8930-8979							-	-	-	-	-	-
Uses	7630-7699							-	-	-	-	-	-
Other Adjustments - Other Financing Uses													-
Contributions	8980-8999	(25,016,956)	25,016,956		(26,948,531)	26,948,531	-	(29,383,871)	29,383,871		(31,556,985)	31,556,985	
Total Other Financing Sources/Uses		(26,279,434)	25,016,956	(1,262,478)	(27,325,044)	26,948,531	(376,513)	(29,760,384)	29,383,871	(376,513)	(31,933,498)	31,556,985	(376,513)
E. Net Increase (Decrease) in Fund		10,020,006	14,205,555	24,225,561	8,273,993	(17,153,880)	(8,879,887)	(6,300,707)	(4,221,735)	(10,522,442)	(9,492,607)	0	(9,492,607)
F. Fund Balance, Reserves/Net Position													
Beginning Fund Balance/Net Position													-
As of July 1 - Unaudited	9791	9,176,353	7,170,060	16,346,413	19,196,359	21,375,615	40,571,974	27,470,352	4,221,735	31,692,087	21,169,645	(0)	21,169,645
Audit Adjustments	9793							-	-	-	-	-	-
As of July 1- Audited													-
Other Restatements	9795							-	-	-	-	-	-
Adjusted Beginning Balance													-
Ending Balance/Net Position, June 30		19,196,359	21,375,615	40,571,974	27,470,352	4,221,735	31,692,087	21,169,645	(0)	21,169,645	11,677,038	(0)	11,677,037
Components of Ending Fund Balance													
a) Nonspendable (Revolving Cash / Stores)	9710-9719	100,060		100,060	100,060		100,060	100,060	-	100,060	100,060	-	100,060
b) Restricted	9740			-			-	-		-	-		-
c) Committed				-			-			-			-
Stabilization Arrangements	9750			-			-	-	-	-	-	-	-
Other Commitments	9760			-			-	-	-	-	-	-	-
d) Assigned	9780			-			-			-			-
Site Carry Over				-			-			-			-
Restricted Gift Carry Over				-			-		-	-		-	-
Assigned LCAP Supplemental Cumulative		3,099,521		3,099,521	2,593,999		2,593,999			-	-		-
Restricted One time State & Federal Funding			21,375,615	21,375,615		4,221,735	4,221,735			-			-
CSEA Job Study		390,000		390,000	390,000		390,000	390,000	-	390,000	390,000	-	390,000
Vacation Liability		272,000		272,000	272,000		272,000	272,000	-	272,000	272,000	-	272,000
FTE Bank				-			-			-			-
Fiscal Stability Assigned		4,341,126		4,341,126	13,390,673		13,390,673	9,803,619	-	9,803,619	146,404	-	146,404
e) Unassigned/Unappropriated				-			-			-			-
Reserve for Economic Uncertainties	9789	5,496,826		5,496,826	5,361,810		5,361,810	5,301,983	-	5,301,983	5,384,287		5,384,287
Board Approved Reserve	9790	5,496,826	-	5,496,826	5,361,810	-	5,361,810	5,301,983	(0)	5,301,983	5,384,287	(0)	5,384,287

			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							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		138,732,136.00	0.00	138,732,136.00	145,444,297.00	0.00	145,444,297.00	4.8%
2) Federal Revenue	8100-8299		0.00	34,002,975.00	34,002,975.00	0.00	5,857,589.00	5,857,589.00	-82.8%
3) Other State Revenue	8300-8599		2,958,598.00	28,670,564.00	31,629,162.00	2,958,598.00	13,108,083.00	16,066,681.00	-49.2%
4) Other Local Revenue	8600-8799		797,987.00	2,290,822.00	3,088,809.00	797,987.00	1,680,558.00	2,478,545.00	-19.8%
5) TOTAL, REVENUES			142,488,721.00	64,964,361.00	207,453,082.00	149,200,882.00	20,646,230.00	169,847,112.00	-18.1%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		57,058,045.00	19,836,684.00	76,894,729.00	55,987,852.00	19,667,685.00	75,655,537.00	-1.6%
2) Classified Salaries	2000-2999		14,718,638.00	12,721,231.00	27,439,869.00	17,286,480.00	13,404,473.00	30,690,953.00	11.8%
3) Employee Benefits	3000-3999		24,920,344.00	11,236,279.00	36,156,623.00	29,034,927.00	12,505,802.00	41,540,729.00	14.9%
4) Books and Supplies	4000-4999		1,621,867.00	14,828,942.00	16,450,809.00	1,527,746.00	4,249,652.00	5,777,398.00	-64.9%
5) Services and Other Operating Expenditures	5000-5999		7,481,507.00	14,723,599.00	22,205,106.00	9,709,234.00	11,324,858.00	21,034,092.00	-5.3%
6) Capital Outlay	6000-6999		107,469.00	165,125.00	272,594.00	170,999.00	1,056,316.00	1,227,315.00	350.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,950,020.00	1,132,446.00	3,082,466.00	1,867,726.00	1,128,470.00	2,996,196.00	-2.8%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(1,668,609.00)	1,131,456.00	(537,153.00)	(1,983,119.00)	1,411,385.00	(571,734.00)	6.4%
9) TOTAL, EXPENDITURES			106,189,281.00	75,775,762.00	181,965,043.00	113,601,845.00	64,748,641.00	178,350,486.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,299,440.00	(10,811,401.00)	25,488,039.00	35,599,037.00	(44,102,411.00)	(8,503,374.00)	-133.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		1,262,478.00	0.00	1,262,478.00	376,513.00	0.00	376,513.00	-70.2%
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		(25,016,956.00)	25,016,956.00	0.00	(26,948,531.00)	26,948,531.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,279,434.00)	25,016,956.00	(1,262,478.00)	(27,325,044.00)	26,948,531.00	(376,513.00)	-70.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,020,006.00	14,205,555.00	24,225,561.00	8,273,993.00	(17,153,880.00)	(8,879,887.00)	-136.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,176,353.00	7,170,060.00	16,346,413.00	19,196,359.00	21,375,615.00	40,571,974.00	148.2%
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)			9,176,353.00	7,170,060.00	16,346,413.00	19,196,359.00	21,375,615.00	40,571,974.00	148.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,176,353.00	7,170,060.00	16,346,413.00	19,196,359.00	21,375,615.00	40,571,974.00	148.2%
2) Ending Balance, June 30 (E + F1e)			19,196,359.00	21,375,615.00	40,571,974.00	27,470,352.00	4,221,735.00	31,692,087.00	-21.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,060.00	0.00	25,060.00	25,060.00	0.00	25,060.00	0.0%
Stores		9712	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	21,375,615.00	21,375,615.00	0.00	4,221,735.00	4,221,735.00	-80.2%
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	8,102,647.00	0.00	8,102,647.00	16,646,672.00	0.00	16,646,672.00	105.4%
Assigned LCAP Supplemental Cumulati	0000	9780				2,593,999.00		2,593,999.00	
CSEA Job Study	0000	9780				390,000.00		390,000.00	
Vacation Liability	0000	9780				272,000.00		272,000.00	
Fiscal Stability Assigned	0000	9780				13,390,673.00		13,390,673.00	
Assigned LCAP Supplemental Cumulati	0000	9780	3,099,521.00		3,099,521.00				
CSEA Job Study	0000	9780	390,000.00		390,000.00				
Vacation Liability	0000	9780	272,000.00		272,000.00				
Fiscal Stability Assigned	0000	9780	4,341,126.00		4,341,126.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,993,652.00	0.00	10,993,652.00	10,723,620.00	0.00	10,723,620.00	-2.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

			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							
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	60,519,823.00	0.00	60,519,823.00	67,885,723.00	0.00	67,885,723.00	12.2%
Education Protection Account State Aid - Current Year		8012	22,280,039.00	0.00	22,280,039.00	21,626,300.00	0.00	21,626,300.00	-2.9%
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	180,934.00	0.00	180,934.00	180,934.00	0.00	180,934.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	194,501.00	0.00	194,501.00	194,501.00	0.00	194,501.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	41,679,271.00	0.00	41,679,271.00	41,679,271.00	0.00	41,679,271.00	0.0%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	1,159,553.00	0.00	1,159,553.00	1,159,553.00	0.00	1,159,553.00	0.0%
Supplemental Taxes		8044	751,877.00	0.00	751,877.00	751,877.00	0.00	751,877.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,647,472.00	0.00	3,647,472.00	3,647,472.00	0.00	3,647,472.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	8,318,666.00	0.00	8,318,666.00	8,318,666.00	0.00	8,318,666.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			138,732,136.00	0.00	138,732,136.00	145,444,297.00	0.00	145,444,297.00	4.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			138,732,136.00	0.00	138,732,136.00	145,444,297.00	0.00	145,444,297.00	4.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	2,886,972.00	2,886,972.00	0.00	2,886,972.00	2,886,972.00	0.0%
Special Education Discretionary Grants		8182	0.00	248,356.00	248,356.00	0.00	248,356.00	248,356.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		2,039,746.00	2,039,746.00		1,669,208.00	1,669,208.00	-18.2%
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		333,597.00	333,597.00		300,432.00	300,432.00	-9.9%
Title III, Part A, Immigrant Student Program	4201	8290		78,779.00	78,779.00		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Title III, Part A, English Learner									
Program	4203	8290		283,862.00	283,862.00		176,290.00	176,290.00	-37.9%
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		343,480.00	343,480.00		127,944.00	127,944.00	-62.8%
Other NCLB / Every Student Succeeds Act									
Career and Technical Education	3500-3599	8290		74,956.00	74,956.00		74,956.00	74,956.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	27,713,227.00	27,713,227.00	0.00	373,431.00	373,431.00	-98.7%
TOTAL, FEDERAL REVENUE			0.00	34,002,975.00	34,002,975.00	0.00	5,857,589.00	5,857,589.00	-82.8%
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		9,330,217.00	9,330,217.00		9,330,840.00	9,330,840.00	0.0%
Prior Years	6500	8319		42,073.00	42,073.00		42,073.00	42,073.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	627,039.00	0.00	627,039.00	627,039.00	0.00	627,039.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,331,559.00	872,886.00	3,204,445.00	2,331,559.00	747,100.00	3,078,659.00	-3.9%
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		633,728.00	633,728.00		603,835.00	603,835.00	-4.7%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		520,681.00	520,681.00		500,000.00	500,000.00	-4.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	17,270,979.00	17,270,979.00	0.00	1,884,235.00	1,884,235.00	-89.1%
TOTAL, OTHER STATE REVENUE			2,958,598.00	28,670,564.00	31,629,162.00	2,958,598.00	13,108,083.00	16,066,681.00	-49.2%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	158,370.00	158,370.00	0.00	312,546.00	312,546.00	97.4%
Interest		8660	700,000.00	0.00	700,000.00	700,000.00	0.00	700,000.00	0.0%
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	94,401.00	94,401.00	0.00	94,401.00	94,401.00	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	400.00	0.00	400.00	400.00	0.00	400.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	97,587.00	1,516,764.00	1,614,351.00	97,587.00	752,324.00	849,911.00	-47.4%
Tuition		8710	0.00	521,287.00	521,287.00	0.00	521,287.00	521,287.00	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			797,987.00	2,290,822.00	3,088,809.00	797,987.00	1,680,558.00	2,478,545.00	-19.8%
TOTAL, REVENUES			142,488,721.00	64,964,361.00	207,453,082.00	149,200,882.00	20,646,230.00	169,847,112.00	-18.1%

			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							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	47,193,693.00	16,197,650.00	63,391,343.00	44,992,828.00	16,732,218.00	61,725,046.00	-2.6%
Certificated Pupil Support Salaries		1200	3,423,427.00	1,033,508.00	4,456,935.00	3,383,247.00	1,115,575.00	4,498,822.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	5,168,790.00	549,643.00	5,718,433.00	5,344,627.00	410,700.00	5,755,327.00	0.6%
Other Certificated Salaries		1900	1,272,135.00	2,055,883.00	3,328,018.00	2,267,150.00	1,409,192.00	3,676,342.00	10.5%
TOTAL, CERTIFICATED SALARIES			57,058,045.00	19,836,684.00	76,894,729.00	55,987,852.00	19,667,685.00	75,655,537.00	-1.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,214,812.00	7,092,202.00	8,307,014.00	1,311,318.00	7,773,731.00	9,085,049.00	9.4%
Classified Support Salaries		2200	5,465,162.00	4,578,158.00	10,043,320.00	6,423,709.00	4,501,737.00	10,925,446.00	8.8%
Classified Supervisors' and Administrators' Salaries		2300	1,384,155.00	175,172.00	1,559,327.00	1,350,039.00	247,278.00	1,597,317.00	2.4%
Clerical, Technical and Office Salaries		2400	6,032,987.00	721,122.00	6,754,109.00	7,440,931.00	736,940.00	8,177,871.00	21.1%
Other Classified Salaries		2900	621,522.00	154,577.00	776,099.00	760,483.00	144,787.00	905,270.00	16.6%
TOTAL, CLASSIFIED SALARIES			14,718,638.00	12,721,231.00	27,439,869.00	17,286,480.00	13,404,473.00	30,690,953.00	11.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,012,343.00	3,104,302.00	12,116,645.00	9,257,111.00	3,248,359.00	12,505,470.00	3.2%
PERS		3201-3202	3,094,801.00	2,537,802.00	5,632,603.00	3,836,067.00	3,020,981.00	6,857,048.00	21.7%
OASDI/Medicare/Alternative		3301-3302	2,016,835.00	1,234,675.00	3,251,510.00	2,194,786.00	1,302,068.00	3,496,854.00	7.5%
Health and Welfare Benefits		3401-3402	9,058,581.00	3,594,738.00	12,653,319.00	9,566,793.00	4,247,570.00	13,814,363.00	9.2%
Unemployment Insurance		3501-3502	35,982.00	18,108.00	54,090.00	1,336,684.00	16,390.00	1,353,074.00	2401.5%
Workers' Compensation		3601-3602	1,701,802.00	746,654.00	2,448,456.00	1,502,486.00	670,434.00	2,172,920.00	-11.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	1,341,000.00	0.00	1,341,000.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,920,344.00	11,236,279.00	36,156,623.00	29,034,927.00	12,505,802.00	41,540,729.00	14.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	14,122.00	920,936.00	935,058.00	13,869.00	747,100.00	760,969.00	-18.6%
Books and Other Reference Materials		4200	24,980.00	114,796.00	139,776.00	22,229.00	21,309.00	43,538.00	-68.9%
Materials and Supplies		4300	1,501,116.00	13,251,821.00	14,752,937.00	1,486,923.00	3,478,124.00	4,965,047.00	-66.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	81,649.00	516,389.00	598,038.00	4,725.00	3,119.00	7,844.00	-98.7%
Food		4700	0.00	25,000.00	25,000.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,621,867.00	14,828,942.00	16,450,809.00	1,527,746.00	4,249,652.00	5,777,398.00	-64.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	642,484.00	642,484.00	0.00	522,082.00	522,082.00	-18.7%
Travel and Conferences		5200	15,527.00	42,304.00	57,831.00	10,715.00	40,170.00	50,885.00	-12.0%
Dues and Memberships		5300	38,276.00	8,089.00	46,365.00	41,266.00	952.00	42,218.00	-8.9%
Insurance		5400 - 5450	1,577,642.00	0.00	1,577,642.00	1,683,917.00	0.00	1,683,917.00	6.7%
Operations and Housekeeping Services		5500	2,216,996.00	1,545.00	2,218,541.00	2,612,000.00	29,161.00	2,641,161.00	19.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	350,128.00	409,050.00	759,178.00	523,326.00	328,082.00	851,408.00	12.1%
Transfers of Direct Costs		5710	(259,420.00)	259,420.00	0.00	(291,612.00)	291,612.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(147,307.00)	2,063,433.00	1,916,126.00	(170,500.00)	0.00	(170,500.00)	-108.9%
Professional/Consulting Services and Operating Expenditures		5800	3,431,025.00	10,852,563.00	14,283,588.00	5,011,930.00	10,057,141.00	15,069,071.00	5.5%
Communications		5900	258,640.00	444,711.00	703,351.00	288,192.00	55,658.00	343,850.00	-51.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,481,507.00	14,723,599.00	22,205,106.00	9,709,234.00	11,324,858.00	21,034,092.00	-5.3%

			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)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	105,608.00	105,608.00	0.00	1,041,444.00	1,041,444.00	886.1%
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	106,135.00	49,613.00	155,748.00	170,999.00	5,300.00	176,299.00	13.2%
Equipment Replacement		6500	1,334.00	9,904.00	11,238.00	0.00	9,572.00	9,572.00	-14.8%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			107,469.00	165,125.00	272,594.00	170,999.00	1,056,316.00	1,227,315.00	350.2%
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	1.00	0.00	1.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	856,946.00	856,946.00	0.00	856,946.00	856,946.00	0.0%
Payments to County Offices		7142	83,712.00	0.00	83,712.00	83,712.00	0.00	83,712.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	400,092.00	32,300.00	432,392.00	400,092.00	32,136.00	432,228.00	0.0%
Other Debt Service - Principal		7439	1,466,215.00	243,200.00	1,709,415.00	1,383,922.00	239,388.00	1,623,310.00	-5.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,950,020.00	1,132,446.00	3,082,466.00	1,867,726.00	1,128,470.00	2,996,196.00	-2.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,131,456.00)	1,131,456.00	0.00	(1,411,385.00)	1,411,385.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(537,153.00)	0.00	(537,153.00)	(571,734.00)	0.00	(571,734.00)	6.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,668,609.00)	1,131,456.00	(537,153.00)	(1,983,119.00)	1,411,385.00	(571,734.00)	6.4%
TOTAL, EXPENDITURES			106,189,281.00	75,775,762.00	181,965,043.00	113,601,845.00	64,748,641.00	178,350,486.00	-2.0%

			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)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	1,078,695.00	0.00	1,078,695.00	376,513.00	0.00	376,513.00	-65.1%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	183,783.00	0.00	183,783.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,262,478.00	0.00	1,262,478.00	376,513.00	0.00	376,513.00	-70.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals			2021-22 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(25,016,956.00)	25,016,956.00	0.00	(26,948,531.00)	26,948,531.00	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			(25,016,956.00)	25,016,956.00	0.00	(26,948,531.00)	26,948,531.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(26,279,434.00)	25,016,956.00	(1,262,478.00)	(27,325,044.00)	26,948,531.00	(376,513.00)	-70.2%

			2020-21 Estimated Actuals			2021-22 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	138,732,136.00	0.00	138,732,136.00	145,444,297.00	0.00	145,444,297.00	4.8%
2) Federal Revenue		8100-8299	0.00	34,002,975.00	34,002,975.00	0.00	5,857,589.00	5,857,589.00	-82.8%
3) Other State Revenue		8300-8599	2,958,598.00	28,670,564.00	31,629,162.00	2,958,598.00	13,108,083.00	16,066,681.00	-49.2%
4) Other Local Revenue		8600-8799	797,987.00	2,290,822.00	3,088,809.00	797,987.00	1,680,558.00	2,478,545.00	-19.8%
5) TOTAL, REVENUES			142,488,721.00	64,964,361.00	207,453,082.00	149,200,882.00	20,646,230.00	169,847,112.00	-18.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	65,236,812.00	52,283,612.00	117,520,424.00	64,230,620.00	44,854,235.00	109,084,855.00	-7.2%
2) Instruction - Related Services	2000-2999		12,519,561.00	5,989,639.00	18,509,200.00	14,700,313.00	4,793,380.00	19,493,693.00	5.3%
3) Pupil Services	3000-3999		6,589,949.00	5,681,587.00	12,271,536.00	8,204,179.00	4,372,029.00	12,576,208.00	2.5%
4) Ancillary Services	4000-4999		667,474.00	216,257.00	883,731.00	864,735.00	0.00	864,735.00	-2.1%
5) Community Services	5000-5999		0.00	4,442.00	4,442.00	11,319.00	80,580.00	91,899.00	1968.9%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		10,035,719.00	3,442,698.00	13,478,417.00	13,545,155.00	1,740,924.00	15,286,079.00	13.4%
8) Plant Services	8000-8999		8,727,667.00	7,025,081.00	15,752,748.00	9,491,782.00	7,779,023.00	17,270,805.00	9.6%
9) Other Outgo	9000-9999		2,412,099.00	1,132,446.00	3,544,545.00	2,553,742.00	1,128,470.00	3,682,212.00	3.9%
10) TOTAL, EXPENDITURES			106,189,281.00	75,775,762.00	181,965,043.00	113,601,845.00	64,748,641.00	178,350,486.00	-2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36,299,440.00	(10,811,401.00)	25,488,039.00	35,599,037.00	(44,102,411.00)	(8,503,374.00)	-133.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In									
b) Transfers Out		7600-7629	1,262,478.00	0.00	1,262,478.00	376,513.00	0.00	376,513.00	-70.2%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(25,016,956.00)	25,016,956.00	0.00	(26,948,531.00)	26,948,531.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,279,434.00)	25,016,956.00	(1,262,478.00)	(27,325,044.00)	26,948,531.00	(376,513.00)	-70.2%

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)			10,020,006.00	14,205,555.00	24,225,561.00	8,273,993.00	(17,153,880.00)	(8,879,887.00)	-136.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	9,176,353.00	7,170,060.00	16,346,413.00	19,196,359.00	21,375,615.00	40,571,974.00	148.2%
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)			9,176,353.00	7,170,060.00	16,346,413.00	19,196,359.00	21,375,615.00	40,571,974.00	148.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,176,353.00	7,170,060.00	16,346,413.00	19,196,359.00	21,375,615.00	40,571,974.00	148.2%
2) Ending Balance, June 30 (E + F1e)			19,196,359.00	21,375,615.00	40,571,974.00	27,470,352.00	4,221,735.00	31,692,087.00	-21.9%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,060.00	0.00	25,060.00	25,060.00	0.00	25,060.00	0.0%
Stores		9712	75,000.00	0.00	75,000.00	75,000.00	0.00	75,000.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	21,375,615.00	21,375,615.00	0.00	4,221,735.00	4,221,735.00	-80.2%
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	8,102,647.00	0.00	8,102,647.00	16,646,672.00	0.00	16,646,672.00	105.4%
Assigned LCAP Supplemental Cumulati	0000	9780				2,593,999.00		2,593,999.00	
CSEA Job Study	0000	9780				390,000.00		390,000.00	
Vacation Liability	0000	9780				272,000.00		272,000.00	
Fiscal Stability Assigned	0000	9780				13,390,673.00		13,390,673.00	
Assigned LCAP Supplemental Cumulati	0000	9780	3,099,521.00		3,099,521.00				
CSEA Job Study	0000	9780	390,000.00		390,000.00				
Vacation Liability	0000	9780	272,000.00		272,000.00				
Fiscal Stability Assigned	0000	9780	4,341,126.00		4,341,126.00				
e) Unassigned/Unappropriated									
Reserve for Economic Uncertainties		9789	10,993,652.00	0.00	10,993,652.00	10,723,620.00	0.00	10,723,620.00	-2.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2020-21 Estimated Actuals	2021-22 Budget
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	860,259.00	0.00
3212	Elementary and Secondary School Relief II (ESSER II) Fund	3,053,086.00	0.00
3213		9,068,775.00	1,395,659.00
3214		2,513,095.00	2,513,095.00
7415	Classified School Employee Summer Assistance Program	7,079.00	7,079.00
7422	In-Person Instruction (IPI) Grant	1,098,371.00	26,580.00
7425	Expanded Learning Opportunities (ELO) Grant	4,230,387.00	0.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Sta	544,563.00	154,137.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	125,185.00
Total, Restricted Balance		21,375,615.00	4,221,735.00

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	259,053.00	259,053.00	0.0%
3) Other State Revenue		8300-8599	2,700,357.00	3,814,311.00	41.3%
4) Other Local Revenue		8600-8799	81,090.00	162,180.00	100.0%
5) TOTAL, REVENUES			3,040,500.00	4,235,544.00	39.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,799,163.00	1,469,682.00	-18.3%
2) Classified Salaries		2000-2999	732,541.00	597,443.00	-18.4%
3) Employee Benefits		3000-3999	803,532.00	661,479.00	-17.7%
4) Books and Supplies		4000-4999	99,184.00	127,293.00	28.3%
5) Services and Other Operating Expenditures		5000-5999	181,649.00	200,121.00	10.2%
6) Capital Outlay		6000-6999	166,258.00	100,000.00	-39.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	190,065.00	147,003.00	-22.7%
9) TOTAL, EXPENDITURES			3,972,392.00	3,303,021.00	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(931,892.00)	932,523.00	-200.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	183,783.00	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			183,783.00	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)			(748,109.00)	932,523.00	-224.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,695,238.00	2,947,129.00	-20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,695,238.00	2,947,129.00	-20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,695,238.00	2,947,129.00	-20.2%
2) Ending Balance, June 30 (E + F1e)			2,947,129.00	3,879,652.00	31.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	307,135.00	1,568,826.00	410.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,639,994.00	2,310,826.00	-12.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	259,053.00	259,053.00	0.0%
TOTAL, FEDERAL REVENUE			259,053.00	259,053.00	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	2,669,564.00	3,783,518.00	41.7%
All Other State Revenue	All Other	8590	30,793.00	30,793.00	0.0%
TOTAL, OTHER STATE REVENUE			2,700,357.00	3,814,311.00	41.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,672.00	11,344.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	58,079.00	116,158.00	100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,339.00	34,678.00	100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			81,090.00	162,180.00	100.0%
TOTAL, REVENUES			3,040,500.00	4,235,544.00	39.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,150,029.00	988,926.00	-14.0%
Certificated Pupil Support Salaries		1200	135,187.00	137,308.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	289,257.00	112,544.00	-61.1%
Other Certificated Salaries		1900	224,690.00	230,904.00	2.8%
TOTAL, CERTIFICATED SALARIES			1,799,163.00	1,469,682.00	-18.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	268,519.00	125,587.00	-53.2%
Classified Support Salaries		2200	129,647.00	131,763.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	334,341.00	340,023.00	1.7%
Other Classified Salaries		2900	34.00	70.00	105.9%
TOTAL, CLASSIFIED SALARIES			732,541.00	597,443.00	-18.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	250,907.00	217,702.00	-13.2%
PERS		3201-3202	144,865.00	129,243.00	-10.8%
OASDI/Medicare/Alternative		3301-3302	85,486.00	70,598.00	-17.4%
Health and Welfare Benefits		3401-3402	261,472.00	200,766.00	-23.2%
Unemployment Insurance		3501-3502	1,287.00	1,058.00	-17.8%
Workers' Compensation		3601-3602	59,515.00	42,112.00	-29.2%
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			803,532.00	661,479.00	-17.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	18,459.00	21,497.00	16.5%
Materials and Supplies		4300	31,357.00	41,658.00	32.9%
Noncapitalized Equipment		4400	49,368.00	64,138.00	29.9%
TOTAL, BOOKS AND SUPPLIES			99,184.00	127,293.00	28.3%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	5,000.00	5,300.00	6.0%
Travel and Conferences		5200	1,108.00	1,240.00	11.9%
Dues and Memberships		5300	250.00	265.00	6.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,871.00	34,305.00	56.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	661.00	702.00	6.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	4,575.00	83.0%
Professional/Consulting Services and Operating Expenditures		5800	130,109.00	139,228.00	7.0%
Communications		5900	20,150.00	14,506.00	-28.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			181,649.00	200,121.00	10.2%
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	166,258.00	0.00	-100.0%
Equipment		6400	0.00	100,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			166,258.00	100,000.00	-39.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description Resource Codes Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			
Transfers of Indirect Costs - Interfund 7350	190,065.00	147,003.00	-22.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	190,065.00	147,003.00	-22.7%
TOTAL, EXPENDITURES	3,972,392.00	3,303,021.00	-16.9%

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	183,783.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			183,783.00	0.00	-100.0%
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)			183,783.00	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	259,053.00	259,053.00	0.0%
3) Other State Revenue		8300-8599	2,700,357.00	3,814,311.00	41.3%
4) Other Local Revenue		8600-8799	81,090.00	162,180.00	100.0%
5) TOTAL, REVENUES			3,040,500.00	4,235,544.00	39.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,975,320.00	1,579,910.00	-20.0%
2) Instruction - Related Services	2000-2999		1,243,509.00	1,057,211.00	-15.0%
3) Pupil Services	3000-3999		181,538.00	185,076.00	1.9%
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		190,065.00	147,003.00	-22.7%
8) Plant Services	8000-8999		381,960.00	333,821.00	-12.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,972,392.00	3,303,021.00	-16.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(931,892.00)	932,523.00	-200.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	183,783.00	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			183,783.00	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)			(748,109.00)	932,523.00	-224.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,695,238.00	2,947,129.00	-20.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,695,238.00	2,947,129.00	-20.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,695,238.00	2,947,129.00	-20.2%
2) Ending Balance, June 30 (E + F1e)			2,947,129.00	3,879,652.00	31.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	307,135.00	1,568,826.00	410.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,639,994.00	2,310,826.00	-12.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
6391	Adult Education Program	307,135.00	1,568,826.00
Total, Restricted Balance		307,135.00	1,568,826.00

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	263,793.00	238,036.00	-9.8%
3) Other State Revenue		8300-8599	691,319.00	604,016.00	-12.6%
4) Other Local Revenue		8600-8799	1,486,147.00	2,222,613.00	49.6%
5) TOTAL, REVENUES			2,441,259.00	3,064,665.00	25.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,342,306.00	1,140,245.00	-15.1%
2) Classified Salaries		2000-2999	1,471,338.00	984,146.00	-33.1%
3) Employee Benefits		3000-3999	1,240,799.00	862,897.00	-30.5%
4) Books and Supplies		4000-4999	73,814.00	108,782.00	47.4%
5) Services and Other Operating Expenditures		5000-5999	(924,548.00)	208,232.00	-122.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	245,145.00	207,976.00	-15.2%
9) TOTAL, EXPENDITURES			3,448,854.00	3,512,278.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,007,595.00)	(447,613.00)	-55.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,078,695.00	376,513.00	-65.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,078,695.00	376,513.00	-65.1%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			71,100.00	(71,100.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	71,100.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	71,100.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	71,100.00	New
2) Ending Balance, June 30 (E + F1e)			71,100.00	0.00	-100.0%
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	71,100.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	18,248.00	26,555.00	45.5%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	245,545.00	211,481.00	-13.9%
TOTAL, FEDERAL REVENUE			263,793.00	238,036.00	-9.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	588.00	1,007.00	71.3%
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	690,731.00	603,009.00	-12.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			691,319.00	604,016.00	-12.6%
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	1,477,147.00	2,215,613.00	50.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,000.00	7,000.00	-22.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,486,147.00	2,222,613.00	49.6%
TOTAL, REVENUES			2,441,259.00	3,064,665.00	25.5%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,101,658.00	962,167.00	-12.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	240,648.00	178,078.00	-26.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,342,306.00	1,140,245.00	-15.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,201,289.00	832,601.00	-30.7%
Classified Support Salaries		2200	85,208.00	27,558.00	-67.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	184,841.00	123,987.00	-32.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,471,338.00	984,146.00	-33.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	143,447.00	167,760.00	16.9%
PERS		3201-3202	383,179.00	238,639.00	-37.7%
OASDI/Medicare/Alternative		3301-3302	155,885.00	100,091.00	-35.8%
Health and Welfare Benefits		3401-3402	490,156.00	311,763.00	-36.4%
Unemployment Insurance		3501-3502	1,459.00	1,092.00	-25.2%
Workers' Compensation		3601-3602	66,673.00	43,552.00	-34.7%
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			1,240,799.00	862,897.00	-30.5%
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	34,935.00	43,731.00	25.2%
Noncapitalized Equipment		4400	1,253.00	0.00	-100.0%
Food		4700	37,626.00	65,051.00	72.9%
TOTAL, BOOKS AND SUPPLIES			73,814.00	108,782.00	47.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,407.00	1,668.00	18.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	77,784.00	20,636.00	-73.5%
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	(1,013,621.00)	89,727.00	-108.9%
Professional/Consulting Services and Operating Expenditures		5800	7,855.00	86,132.00	996.5%
Communications		5900	2,027.00	10,069.00	396.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(924,548.00)	208,232.00	-122.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	245,145.00	207,976.00	-15.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			245,145.00	207,976.00	-15.2%
TOTAL, EXPENDITURES			3,448,854.00	3,512,278.00	1.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	1,078,695.00	376,513.00	-65.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,078,695.00	376,513.00	-65.1%
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)			1,078,695.00	376,513.00	-65.1%

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	263,793.00	238,036.00	-9.8%
3) Other State Revenue		8300-8599	691,319.00	604,016.00	-12.6%
4) Other Local Revenue		8600-8799	1,486,147.00	2,222,613.00	49.6%
5) TOTAL, REVENUES			2,441,259.00	3,064,665.00	25.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,267,186.00	2,629,617.00	16.0%
2) Instruction - Related Services	2000-2999		610,582.00	442,256.00	-27.6%
3) Pupil Services	3000-3999		39,739.00	68,961.00	73.5%
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		245,145.00	207,976.00	-15.2%
8) Plant Services	8000-8999		286,202.00	163,468.00	-42.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,448,854.00	3,512,278.00	1.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,007,595.00)	(447,613.00)	-55.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,078,695.00	376,513.00	-65.1%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,078,695.00	376,513.00	-65.1%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			71,100.00	(71,100.00)	-200.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	71,100.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	71,100.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	71,100.00	New
2) Ending Balance, June 30 (E + F1e)			71,100.00	0.00	-100.0%
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	71,100.00	0.00	-100.0%
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
5058	Child Development: Coronavirus Response and Relief Supple	42,998.00	0.00
6130	Child Development: Center-Based Reserve Account	28,102.00	0.00
Total, Restricted Balance		71,100.00	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	1,469,451.00	3,656,390.00	148.8%
3) Other State Revenue		8300-8599	118,000.00	118,000.00	0.0%
4) Other Local Revenue		8600-8799	27,121.00	763,000.00	2713.3%
5) TOTAL, REVENUES			1,614,572.00	4,537,390.00	181.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,482,280.00	1,637,856.00	10.5%
3) Employee Benefits		3000-3999	612,492.00	663,177.00	8.3%
4) Books and Supplies		4000-4999	804,050.00	1,512,100.00	88.1%
5) Services and Other Operating Expenditures		5000-5999	(859,958.00)	142,252.00	-116.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	101,943.00	216,755.00	112.6%
9) TOTAL, EXPENDITURES			2,140,807.00	4,172,140.00	94.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(526,235.00)	365,250.00	-169.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(526,235.00)	365,250.00	-169.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	548,878.00	22,643.00	-95.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			548,878.00	22,643.00	-95.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			548,878.00	22,643.00	-95.9%
2) Ending Balance, June 30 (E + F1e)			22,643.00	387,893.00	1613.1%
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	22,643.00	387,893.00	1613.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,469,451.00	3,656,390.00	148.8%
Donated Food Commodities		8221	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,469,451.00	3,656,390.00	148.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	118,000.00	118,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			118,000.00	118,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	20,000.00	759,000.00	3695.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,121.00	4,000.00	-43.8%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			27,121.00	763,000.00	2713.3%
TOTAL, REVENUES			1,614,572.00	4,537,390.00	181.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	833,745.00	1,015,417.00	21.8%
Classified Supervisors' and Administrators' Salaries		2300	550,239.00	505,143.00	-8.2%
Clerical, Technical and Office Salaries		2400	98,201.00	99,496.00	1.3%
Other Classified Salaries		2900	95.00	17,800.00	18636.8%
TOTAL, CLASSIFIED SALARIES			1,482,280.00	1,637,856.00	10.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	278,130.00	324,983.00	16.8%
OASDI/Medicare/Alternative		3301-3302	113,395.00	122,568.00	8.1%
Health and Welfare Benefits		3401-3402	185,093.00	181,236.00	-2.1%
Unemployment Insurance		3501-3502	745.00	814.00	9.3%
Workers' Compensation		3601-3602	35,129.00	33,576.00	-4.4%
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			612,492.00	663,177.00	8.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	61,347.00	68,100.00	11.0%
Noncapitalized Equipment		4400	703.00	44,000.00	6158.9%
Food		4700	742,000.00	1,400,000.00	88.7%
TOTAL, BOOKS AND SUPPLIES			804,050.00	1,512,100.00	88.1%

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	700.00	2,000.00	185.7%
Dues and Memberships		5300	1,000.00	1,200.00	20.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,910.00	16,000.00	0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250.00	250.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(905,005.00)	76,198.00	-108.4%
Professional/Consulting Services and Operating Expenditures		5800	23,395.00	41,000.00	75.3%
Communications		5900	3,792.00	5,604.00	47.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(859,958.00)	142,252.00	-116.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	101,943.00	216,755.00	112.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			101,943.00	216,755.00	112.6%
TOTAL, EXPENDITURES			2,140,807.00	4,172,140.00	94.9%

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	1,469,451.00	3,656,390.00	148.8%
3) Other State Revenue		8300-8599	118,000.00	118,000.00	0.0%
4) Other Local Revenue		8600-8799	27,121.00	763,000.00	2713.3%
5) TOTAL, REVENUES			1,614,572.00	4,537,390.00	181.0%
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		1,966,191.00	3,869,187.00	96.8%
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		101,943.00	216,755.00	112.6%
8) Plant Services	8000-8999		72,673.00	86,198.00	18.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,140,807.00	4,172,140.00	94.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(526,235.00)	365,250.00	-169.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(526,235.00)	365,250.00	-169.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	548,878.00	22,643.00	-95.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			548,878.00	22,643.00	-95.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			548,878.00	22,643.00	-95.9%
2) Ending Balance, June 30 (E + F1e)			22,643.00	387,893.00	1613.1%
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	22,643.00	387,893.00	1613.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	22,643.00	387,893.00
Total, Restricted Balance		22,643.00	387,893.00

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	1,752.00	2,627.00	49.9%
5) TOTAL, REVENUES			1,752.00	2,627.00	49.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,553.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	11,956.00	0.00	-100.0%
6) Capital Outlay		6000-6999	262,640.00	208,006.00	-20.8%
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			276,149.00	208,006.00	-24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(274,397.00)	(205,379.00)	-25.2%
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)			(274,397.00)	(205,379.00)	-25.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,009,205.00	734,808.00	-27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,009,205.00	734,808.00	-27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,009,205.00	734,808.00	-27.2%
2) Ending Balance, June 30 (E + F1e)			734,808.00	529,429.00	-28.0%
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	734,808.00	529,429.00	-28.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
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	1,752.00	2,627.00	49.9%
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			1,752.00	2,627.00	49.9%
TOTAL, REVENUES			1,752.00	2,627.00	49.9%

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	1,553.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,553.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,956.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,956.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	58,575.00	158,926.00	171.3%
Buildings and Improvements of Buildings		6200	118,065.00	28,000.00	-76.3%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	86,000.00	21,080.00	-75.5%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			262,640.00	208,006.00	-20.8%
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			276,149.00	208,006.00	-24.7%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	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	1,752.00	2,627.00	49.9%
5) TOTAL, REVENUES			1,752.00	2,627.00	49.9%
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		276,149.00	208,006.00	-24.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			276,149.00	208,006.00	-24.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(274,397.00)	(205,379.00)	-25.2%
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)			(274,397.00)	(205,379.00)	-25.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,009,205.00	734,808.00	-27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,009,205.00	734,808.00	-27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,009,205.00	734,808.00	-27.2%
2) Ending Balance, June 30 (E + F1e)			734,808.00	529,429.00	-28.0%
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	734,808.00	529,429.00	-28.0%
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	105,219.00	54,490.00	-48.2%
5) TOTAL, REVENUES			105,219.00	54,490.00	-48.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,356.00	13,356.00	0.0%
3) Employee Benefits		3000-3999	6,041.00	6,292.00	4.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	101,061.00	85,000.00	-15.9%
6) Capital Outlay		6000-6999	2,845,748.00	2,109,542.00	-25.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,966,206.00	2,214,190.00	-25.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,860,987.00)	(2,159,700.00)	-24.5%
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)			(2,860,987.00)	(2,159,700.00)	-24.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,978,727.00	8,117,740.00	-26.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,978,727.00	8,117,740.00	-26.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,978,727.00	8,117,740.00	-26.1%
2) Ending Balance, June 30 (E + F1e)			8,117,740.00	5,958,040.00	-26.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	8,117,740.00	5,958,040.00	-26.6%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
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	105,219.00	54,490.00	-48.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			105,219.00	54,490.00	-48.2%
TOTAL, REVENUES			105,219.00	54,490.00	-48.2%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	13,356.00	13,356.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,356.00	13,356.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,765.00	3,060.00	10.7%
OASDI/Medicare/Alternative		3301-3302	1,022.00	1,022.00	0.0%
Health and Welfare Benefits		3401-3402	1,930.00	1,929.00	-0.1%
Unemployment Insurance		3501-3502	7.00	7.00	0.0%
Workers' Compensation		3601-3602	317.00	274.00	-13.6%
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			6,041.00	6,292.00	4.2%
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	101,061.00	85,000.00	-15.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			101,061.00	85,000.00	-15.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	17,500.00	302,541.00	1628.8%
Buildings and Improvements of Buildings		6200	2,760,812.00	1,807,001.00	-34.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	67,436.00	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			2,845,748.00	2,109,542.00	-25.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,966,206.00	2,214,190.00	-25.4%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	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	105,219.00	54,490.00	-48.2%
5) TOTAL, REVENUES			105,219.00	54,490.00	-48.2%
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		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		2,966,206.00	2,214,190.00	-25.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,966,206.00	2,214,190.00	-25.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,860,987.00)	(2,159,700.00)	-24.5%
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)			(2,860,987.00)	(2,159,700.00)	-24.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,978,727.00	8,117,740.00	-26.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,978,727.00	8,117,740.00	-26.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,978,727.00	8,117,740.00	-26.1%
2) Ending Balance, June 30 (E + F1e)			8,117,740.00	5,958,040.00	-26.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	8,117,740.00	5,958,040.00	-26.6%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	492,780.00	492,780.00	0.0%
5) TOTAL, REVENUES			492,780.00	492,780.00	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	11,540.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	180.00	1.00	-99.4%
6) Capital Outlay		6000-6999	18,200.00	55,956.00	207.5%
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			29,920.00	55,957.00	87.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			462,860.00	436,823.00	-5.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			462,860.00	436,823.00	-5.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,658,183.00	2,121,043.00	27.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,658,183.00	2,121,043.00	27.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,658,183.00	2,121,043.00	27.9%
2) Ending Balance, June 30 (E + F1e)			2,121,043.00	2,557,866.00	20.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,030,258.00	2,510,239.00	23.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	90,785.00	47,627.00	-47.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
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	12,799.00	12,799.00	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	479,981.00	479,981.00	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			492,780.00	492,780.00	0.0%
TOTAL, REVENUES			492,780.00	492,780.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,003.00	0.00	-100.0%
Noncapitalized Equipment		4400	2,537.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			11,540.00	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	180.00	1.00	-99.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			180.00	1.00	-99.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,200.00	55,956.00	207.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,200.00	55,956.00	207.5%
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			29,920.00	55,957.00	87.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	492,780.00	492,780.00	0.0%
5) TOTAL, REVENUES			492,780.00	492,780.00	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		29,920.00	55,957.00	87.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			29,920.00	55,957.00	87.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			462,860.00	436,823.00	-5.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			462,860.00	436,823.00	-5.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,658,183.00	2,121,043.00	27.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,658,183.00	2,121,043.00	27.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,658,183.00	2,121,043.00	27.9%
2) Ending Balance, June 30 (E + F1e)			2,121,043.00	2,557,866.00	20.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,030,258.00	2,510,239.00	23.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	90,785.00	47,627.00	-47.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	2,030,258.00	2,510,239.00
Total, Restricted Balance		2,030,258.00	2,510,239.00

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	706,454.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,023,323.00	299,631.00	-70.7%
5) TOTAL, REVENUES			1,729,777.00	299,631.00	-82.7%
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	22,242.00	35,000.00	57.4%
6) Capital Outlay		6000-6999	1,680,184.00	851,314.00	-49.3%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,702,426.00	886,314.00	-47.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			27,351.00	(586,683.00)	-2245.0%
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)			27,351.00	(586,683.00)	-2245.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,801,455.00	10,828,806.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,801,455.00	10,828,806.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,801,455.00	10,828,806.00	0.3%
2) Ending Balance, June 30 (E + F1e)			10,828,806.00	10,242,123.00	-5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,513,734.00	4,902,420.00	-11.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	5,315,072.00	5,339,703.00	0.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
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	706,454.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			706,454.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	864,923.00	240,000.00	-72.3%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	158,400.00	59,631.00	-62.4%
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			1,023,323.00	299,631.00	-70.7%
TOTAL, REVENUES			1,729,777.00	299,631.00	-82.7%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,242.00	35,000.00	57.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,242.00	35,000.00	57.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	88,792.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,591,392.00	851,314.00	-46.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,680,184.00	851,314.00	-49.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,702,426.00	886,314.00	-47.9%

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

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	706,454.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	1,023,323.00	299,631.00	-70.7%
5) TOTAL, REVENUES			1,729,777.00	299,631.00	-82.7%
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		1,702,426.00	886,314.00	-47.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,702,426.00	886,314.00	-47.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			27,351.00	(586,683.00)	-2245.0%
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)			27,351.00	(586,683.00)	-2245.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,801,455.00	10,828,806.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,801,455.00	10,828,806.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,801,455.00	10,828,806.00	0.3%
2) Ending Balance, June 30 (E + F1e)			10,828,806.00	10,242,123.00	-5.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,513,734.00	4,902,420.00	-11.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	5,315,072.00	5,339,703.00	0.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2020-21	2021-22
		Estimated Actuals	Budget
9010	Other Restricted Local	5,513,734.00	4,902,420.00
Total, Restricted Balance		5,513,734.00	4,902,420.00

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,442,770.00	14,642,770.00	8.9%
5) TOTAL, REVENUES			13,442,770.00	14,642,770.00	8.9%
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	13,098,675.00	13,098,675.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,098,675.00	13,098,675.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			344,095.00	1,544,095.00	348.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			344,095.00	1,544,095.00	348.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,860,243.00	12,204,338.00	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,860,243.00	12,204,338.00	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,860,243.00	12,204,338.00	2.9%
2) Ending Balance, June 30 (E + F1e)			12,204,338.00	13,748,433.00	12.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	13,748,433.00	New
d) Assigned					
Other Assignments		9780	12,204,338.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	12,797,257.00	12,797,257.00	0.0%
Unsecured Roll		8612	415,405.00	415,405.00	0.0%
Prior Years' Taxes		8613	63,421.00	63,421.00	0.0%
Supplemental Taxes		8614	133,213.00	1,333,213.00	900.8%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	33,474.00	33,474.00	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			13,442,770.00	14,642,770.00	8.9%
TOTAL, REVENUES			13,442,770.00	14,642,770.00	8.9%

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	3,659,751.00	3,659,751.00	0.0%
Bond Interest and Other Service Charges		7434	9,438,924.00	9,438,924.00	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)			13,098,675.00	13,098,675.00	0.0%
TOTAL, EXPENDITURES			13,098,675.00	13,098,675.00	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	13,442,770.00	14,642,770.00	8.9%
5) TOTAL, REVENUES			13,442,770.00	14,642,770.00	8.9%
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	13,098,675.00	13,098,675.00	0.0%
10) TOTAL, EXPENDITURES			13,098,675.00	13,098,675.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			344,095.00	1,544,095.00	348.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			344,095.00	1,544,095.00	348.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,860,243.00	12,204,338.00	2.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,860,243.00	12,204,338.00	2.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,860,243.00	12,204,338.00	2.9%
2) Ending Balance, June 30 (E + F1e)			12,204,338.00	13,748,433.00	12.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	13,748,433.00	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	12,204,338.00	0.00	-100.0%
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	1,649,090.00	1,682,240.00	2.0%
5) TOTAL, REVENUES			1,649,090.00	1,682,240.00	2.0%
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	1,649,090.00	1,682,240.00	2.0%
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			1,649,090.00	1,682,240.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	170,044.00	170,044.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,044.00	170,044.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			170,044.00	170,044.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			170,044.00	170,044.00	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	170,044.00	170,044.00	0.0%

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

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,649,090.00	1,682,240.00	2.0%
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			1,649,090.00	1,682,240.00	2.0%
TOTAL, REVENUES			1,649,090.00	1,682,240.00	2.0%

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,649,090.00	1,682,240.00	2.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,649,090.00	1,682,240.00	2.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense		6900	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,649,090.00	1,682,240.00	2.0%

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

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,649,090.00	1,682,240.00	2.0%
5) TOTAL, REVENUES			1,649,090.00	1,682,240.00	2.0%
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		1,649,090.00	1,682,240.00	2.0%
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			1,649,090.00	1,682,240.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES 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 NET POSITION (C + D4)			0.00	0.00	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	170,044.00	170,044.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,044.00	170,044.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			170,044.00	170,044.00	0.0%
2) Ending Net Position, June 30 (E + F1e)			170,044.00	170,044.00	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	170,044.00	170,044.00	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	110,000.00	95,000.00	-13.6%
5) TOTAL, REVENUES			110,000.00	95,000.00	-13.6%
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	1,658,090.00	350,240.00	-78.9%
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			1,658,090.00	350,240.00	-78.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,548,090.00)	(255,240.00)	-83.5%
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 NET POSITION (C + D4)			(1,548,090.00)	(255,240.00)	-83.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,294,329.00	3,746,239.00	-29.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,294,329.00	3,746,239.00	-29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,294,329.00	3,746,239.00	-29.2%
2) Ending Net Position, June 30 (E + F1e)			3,746,239.00	3,490,999.00	-6.8%
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	3,746,239.00	3,490,999.00	-6.8%

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Cash Account		9130	0.00		
d) with Fiscal Agent/Trustee		9135	0.00		
e) Collections Awaiting Deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	110,000.00	95,000.00	-13.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,000.00	95,000.00	-13.6%
TOTAL, REVENUES			110,000.00	95,000.00	-13.6%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,658,090.00	350,240.00	-78.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,658,090.00	350,240.00	-78.9%
TOTAL, EXPENSES			1,658,090.00	350,240.00	-78.9%

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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2020-21 Estimated Actuals	2021-22 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,000.00	95,000.00	-13.6%
5) TOTAL, REVENUES			110,000.00	95,000.00	-13.6%
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		1,658,090.00	350,240.00	-78.9%
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			1,658,090.00	350,240.00	-78.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,548,090.00)	(255,240.00)	-83.5%
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 NET POSITION (C + D4)			(1,548,090.00)	(255,240.00)	-83.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	5,294,329.00	3,746,239.00	-29.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,294,329.00	3,746,239.00	-29.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,294,329.00	3,746,239.00	-29.2%
2) Ending Net Position, June 30 (E + F1e)			3,746,239.00	3,490,999.00	-6.8%
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	3,746,239.00	3,490,999.00	-6.8%

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

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)	14,708.74	14,708.74	14,708.74	14,708.74	14,708.74	14,708.74
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)	14,708.74	14,708.74	14,708.74	14,708.74	14,708.74	14,708.74
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,708.74	14,708.74	14,708.74	14,708.74	14,708.74	14,708.74
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			27,483,255.00	22,652,943.63	12,996,400.40	10,636,970.58	3,264,210.93	353,464.32	27,711,519.89	21,129,093.54
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,394,286.15	3,394,286.15	11,516,290.07	6,109,715.07	6,109,715.07	11,516,290.07	6,109,715.07	6,109,715.07
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	27,966,137.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		2,508.42	0.00	1,652,959.74	147,424.67	56,257.61	619,358.91	519,265.58	33,760.95
Other State Revenue	8300-8599		587,169.11	509,028.43	1,918,116.91	1,323,345.27	1,604,268.17	1,798,381.97	885,444.28	1,167,174.80
Other Local Revenue	8600-8799		30,979.13	220,201.69	113,173.60	175,924.64	109,056.52	252,650.68	100,804.71	337,671.58
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			4,014,942.81	4,123,516.27	15,200,540.32	7,756,409.65	7,879,297.37	42,152,818.63	7,615,229.64	7,648,322.40
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		75,655.54	6,468,548.41	6,725,777.24	6,619,859.49	6,733,342.79	6,846,826.10	6,854,391.65	6,831,694.99
Classified Salaries	2000-2999		21,483.67	1,224,569.02	2,510,519.96	2,679,320.20	2,651,698.34	2,786,738.53	2,826,636.77	3,323,830.21
Employee Benefits	3000-3999		394,636.93	1,856,870.59	3,115,554.68	3,194,482.06	3,638,967.86	2,978,470.27	3,040,781.36	3,140,479.11
Books and Supplies	4000-4999		109,192.82	343,755.18	375,530.87	155,989.75	151,367.83	614,715.15	606,626.79	292,336.34
Services	5000-5999		980,188.69	2,353,714.89	1,110,600.06	1,520,764.85	1,001,222.78	1,695,347.82	1,510,247.81	2,402,093.31
Capital Outlay	6000-6599		0.00	42,096.90	284,614.35	0.00	0.00	0.00	186,306.42	247,549.44
Other Outgo	7000-7499		172,665.19	172,665.19	172,665.19	172,665.19	172,665.19	172,665.19	172,665.19	172,665.19
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			1,753,822.84	12,462,220.18	14,295,262.35	14,343,081.54	14,349,264.79	15,094,763.06	15,197,655.99	16,410,648.59
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,085.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	17,749,482.00	3,927,367.66	3,847,573.68	3,900,705.21	3,864,287.24	3,559,220.81	0.00	0.00	0.00
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	33,456.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	556,086.00	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		18,364,109.61	3,927,367.66	3,847,573.68	3,900,705.21	3,864,287.24	3,559,220.81	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	6,236,468.00	3,500,000.00	(1,000,000.00)	1,000,000.00	(500,000.00)	0.00	(300,000.00)	(1,000,000.00)	(1,000,000.00)
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	25,000,000.00	7,518,799.00	6,165,413.00	6,165,413.00	5,150,375.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	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		31,236,468.00	11,018,799.00	5,165,413.00	7,165,413.00	4,650,375.00	0.00	(300,000.00)	(1,000,000.00)	(1,000,000.00)
<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		(12,872,358.39)	(7,091,431.34)	(1,317,839.32)	(3,264,707.79)	(786,087.76)	3,559,220.81	300,000.00	1,000,000.00	1,000,000.00
E. NET INCREASE/DECREASE (B - C + D)			(4,830,311.37)	(9,656,543.23)	(2,359,429.82)	(7,372,759.65)	(2,910,746.61)	27,358,055.57	(6,582,426.35)	(7,762,326.19)
F. ENDING CASH (A + E)			22,652,943.63	12,996,400.40	10,636,970.58	3,264,210.93	353,464.32	27,711,519.89	21,129,093.54	13,366,767.35
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		13,366,767.35	13,618,379.08	35,188,164.40	27,718,011.12				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,516,290.07	6,109,715.07	6,109,715.07	5,406,575.00	6,109,715.07	0.00	89,512,023.00	89,512,023.00
Property Taxes	8020-8079	0.00	27,966,137.00	0.00	0.00	0.00	0.00	55,932,274.00	55,932,274.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	878,342.93	55,590.82	50,349.68	1,841,769.70	0.00	(0.01)	5,857,589.00	5,857,589.00
Other State Revenue	8300-8599	1,749,530.05	1,137,475.96	888,992.80	1,554,048.24	943,705.02	(0.01)	16,066,681.00	16,066,681.00
Other Local Revenue	8600-8799	64,498.38	570,673.19	87,983.17	289,742.72	125,185.00	(0.01)	2,478,545.00	2,478,545.00
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		14,208,661.43	35,839,592.04	7,137,040.72	9,092,135.66	7,178,605.09	(0.03)	169,847,112.00	169,847,112.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,861,957.21	6,793,867.22	7,111,620.48	7,111,620.48	620,375.40	0.00	75,655,537.00	75,655,537.00
Classified Salaries	2000-2999	2,848,120.44	2,838,913.15	2,823,567.68	3,989,823.89	165,731.15	(0.01)	30,690,953.00	30,690,953.00
Employee Benefits	3000-3999	3,049,089.51	3,036,627.29	3,115,554.68	10,468,263.71	510,950.97	(0.02)	41,540,729.00	41,540,729.00
Books and Supplies	4000-4999	14,443.50	346,643.88	314,290.45	1,470,925.53	981,579.92	(0.01)	5,777,398.00	5,777,398.00
Services	5000-5999	1,247,321.66	1,543,902.35	1,169,495.52	4,290,954.77	208,237.51	(0.02)	21,034,092.00	21,034,092.00
Capital Outlay	6000-6599	63,452.19	37,187.64	0.00	366,108.06	0.00	0.00	1,227,315.00	1,227,315.00
Other Outgo	7000-7499	172,665.19	172,665.19	172,665.19	525,144.89	0.00	0.02	2,424,462.00	2,424,462.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	376,513.00	0.00	0.00	376,513.00	376,513.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		14,257,049.70	14,769,806.72	14,707,194.00	28,599,354.33	2,486,874.95	(0.04)	178,726,999.00	178,726,999.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	(6,000,000.00)	(7,053,420.09)	0.00	6,045,734.51	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	(6,000,000.00)	(7,053,420.09)	0.00	6,045,734.51	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(300,000.00)	(500,000.00)	(100,000.00)	(1,500,000.00)	(2,743,543.28)	0.00	(4,443,543.28)	
Due To Other Funds	9610	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	25,000,000.00	
Unearned Revenues	9650	0.00	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	
SUBTOTAL		(300,000.00)	(500,000.00)	(100,000.00)	(1,500,000.00)	(2,743,543.28)	0.00	20,556,456.72	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		300,000.00	500,000.00	100,000.00	(4,500,000.00)	(4,309,876.81)	0.00	(14,510,722.21)	
E. NET INCREASE/DECREASE (B - C + D)		251,611.73	21,569,785.32	(7,470,153.28)	(24,007,218.67)	381,853.33	0.01	(23,390,609.21)	(8,879,887.00)
F. ENDING CASH (A + E)		13,618,379.08	35,188,164.40	27,718,011.12	3,710,792.45				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								4,092,645.79	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			3,710,792.45	12,782,662.11	9,497,080.12	9,374,350.14	17,211,528.80	11,312,569.39	38,891,912.13	30,974,621.41
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,232,828.75	3,232,828.75	11,225,666.75	5,819,091.75	5,819,091.75	11,225,666.75	5,819,091.75	5,819,091.75
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	27,966,137.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		4,247.27	0.00	2,017,451.40	174,137.00	14,562.00	86,158.00	913,162.00	57,034.00
Other State Revenue	8300-8599		480,215.89	3,161,267.00	839,775.00	839,775.00	1,485,766.00	1,564,769.10	864,388.60	864,388.60
Other Local Revenue	8600-8799		14,235.00	435,126.00	138,456.00	321,228.00	201,325.00	59,745.00	692,423.00	74,563.00
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			3,731,526.91	6,829,221.75	14,221,349.15	7,154,231.75	7,520,744.75	40,902,475.85	8,289,065.35	6,815,077.35
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		79,306.41	6,580,698.00	6,589,467.00	6,785,439.00	6,798,548.00	6,845,218.00	6,847,890.00	6,875,429.00
Classified Salaries	2000-2999		21,778.45	1,241,371.58	2,544,967.29	2,716,083.67	2,688,042.00	2,824,975.92	2,865,421.61	2,864,879.00
Employee Benefits	3000-3999		416,325.03	1,958,918.80	3,286,776.51	3,370,041.52	3,838,954.97	3,142,158.35	3,207,893.88	3,313,070.73
Books and Supplies	4000-4999		55,247.07	173,925.96	190,003.14	457,520.00	463,215.00	311,020.53	306,928.16	147,910.14
Services	5000-5999		908,371.10	2,181,260.21	1,654,236.00	1,409,339.71	1,452,315.00	1,571,131.12	1,399,593.23	1,365,489.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		178,629.19	178,629.19	178,629.19	178,629.19	178,629.19	178,629.19	178,629.19	178,629.19
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			1,659,657.25	12,314,803.74	14,444,079.13	14,917,053.09	15,419,704.16	14,873,133.11	14,806,356.07	14,745,407.06
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,085.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	11,703,747.49	9,000,000.00	200,000.00	100,000.00	100,000.00	2,000,000.00	150,000.00	0.00	0.00
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	33,456.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	556,086.00	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		12,318,375.10	9,000,000.00	200,000.00	100,000.00	100,000.00	2,000,000.00	150,000.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	10,680,011.28	2,000,000.00	(2,000,000.00)	0.00	(500,000.00)	0.00	(1,400,000.00)	1,400,000.00	(500,000.00)
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	(15,000,000.00)	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	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		10,680,011.28	2,000,000.00	(2,000,000.00)	0.00	(15,500,000.00)	0.00	(1,400,000.00)	1,400,000.00	(500,000.00)
<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		1,638,363.82	7,000,000.00	2,200,000.00	100,000.00	15,600,000.00	2,000,000.00	1,550,000.00	(1,400,000.00)	500,000.00
E. NET INCREASE/DECREASE (B - C + D)			9,071,869.66	(3,285,581.99)	(122,729.98)	7,837,178.66	(5,898,959.41)	27,579,342.74	(7,917,290.72)	(7,430,329.71)
F. ENDING CASH (A + E)			12,782,662.11	9,497,080.12	9,374,350.14	17,211,528.80	11,312,569.39	38,891,912.13	30,974,621.41	23,544,291.70
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		23,544,291.70	22,006,278.29	27,359,753.04	19,037,809.08				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	11,225,666.75	5,819,091.75	5,819,091.75	5,406,575.00	5,819,091.75	0.00	86,282,875.00	86,282,875.00
Property Taxes	8020-8079	0.00	27,966,137.00	0.00	0.00	0.00	0.00	55,932,274.00	55,932,274.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	524,233.00	97,080.00	136,519.00	136,519.00	1,696,486.33	0.00	5,857,589.00	5,857,589.00
Other State Revenue	8300-8599	1,564,769.10	864,388.60	864,388.01	700,381.00	1,564,769.10	0.00	15,659,041.00	15,659,041.00
Other Local Revenue	8600-8799	94,520.00	29,845.00	213,645.00	189,785.00	13,649.00	0.00	2,478,545.00	2,478,545.00
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		13,409,188.85	34,776,542.35	7,033,643.76	6,433,260.00	9,093,996.18	0.00	166,210,324.00	166,210,324.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,843,215.00	6,756,891.00	6,971,312.00	7,054,802.55	453,784.04	0.00	75,482,000.00	75,482,000.00
Classified Salaries	2000-2999	2,889,756.00	2,877,866.44	2,862,310.00	4,044,569.05	437,323.99	0.00	30,879,345.00	30,879,345.00
Employee Benefits	3000-3999	3,216,658.61	3,203,511.51	3,286,776.51	11,043,569.09	813,286.49	0.00	44,097,942.00	44,097,942.00
Books and Supplies	4000-4999	463,012.00	175,387.52	159,018.02	744,227.70	646,869.76	0.00	4,294,285.00	4,294,285.00
Services	5000-5999	1,155,931.46	1,430,781.94	1,697,542.00	2,135,411.00	745,820.23	0.00	19,107,222.00	19,107,222.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	178,629.19	178,629.19	178,629.19	530,540.91	0.00	0.00	2,495,462.00	2,495,462.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	376,513.00	0.00	0.00	376,513.00	376,513.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		14,747,202.26	14,623,067.60	15,155,587.72	25,929,633.30	3,097,084.51	0.00	176,732,769.00	176,732,769.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	(3,000,000.00)	(7,383,860.85)	0.00	1,166,139.15	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	(3,000,000.00)	(7,383,860.85)	0.00	1,166,139.15	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	200,000.00	(200,000.00)	200,000.00	(3,000,000.00)	(2,245,919.54)	0.00	(6,045,919.54)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	15,000,000.00	0.00	(30,000,000.00)	0.00	0.00	(30,000,000.00)	
Unearned Revenues	9650	0.00	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	
SUBTOTAL		200,000.00	14,800,000.00	200,000.00	(33,000,000.00)	(2,245,919.54)	0.00	(36,045,919.54)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(200,000.00)	(14,800,000.00)	(200,000.00)	30,000,000.00	(5,137,941.31)	0.00	37,212,058.69	
E. NET INCREASE/DECREASE (B - C + D)		(1,538,013.41)	5,353,474.75	(8,321,943.96)	10,503,626.70	858,970.36	0.00	26,689,613.69	(10,522,445.00)
F. ENDING CASH (A + E)		22,006,278.29	27,359,753.04	19,037,809.08	29,541,435.78				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								30,400,406.14	

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	76,894,729.00	301	0.00	303	76,894,729.00	305	53,046.00		307	76,841,683.00	309
2000 - Classified Salaries	27,439,869.00	311	50,309.00	313	27,389,560.00	315	50.00		317	27,389,510.00	319
3000 - Employee Benefits	36,156,623.00	321	2,119.00	323	36,154,504.00	325	9,518.00		327	36,144,986.00	329
4000 - Books, Supplies Equip Replace. (6500)	16,462,047.00	331	146,185.00	333	16,315,862.00	335	3,797,272.00		337	12,518,590.00	339
5000 - Services. . . & 7300 - Indirect Costs	21,667,953.00	341	1,003,999.00	343	20,663,954.00	345	7,316,689.00		347	13,347,265.00	349
TOTAL					177,418,609.00	365	TOTAL			166,242,034.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			94,066,251.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			53,833.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			94,012,418.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			56.55%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	56.55%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	166,242,034.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	75,655,537.00	301	0.00	303	75,655,537.00	305	59,539.00		307	75,595,998.00	309
2000 - Classified Salaries	30,690,953.00	311	124,302.00	313	30,566,651.00	315	0.00		317	30,566,651.00	319
3000 - Employee Benefits	41,540,729.00	321	1,349,206.00	323	40,191,523.00	325	13,227.00		327	40,178,296.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,786,970.00	331	9,572.00	333	5,777,398.00	335	911,758.00		337	4,865,640.00	339
5000 - Services. . . & 7300 - Indirect Costs	20,462,358.00	341	768,347.00	343	19,694,011.00	345	7,713,758.00		347	11,980,253.00	349
TOTAL					171,885,120.00	365	TOTAL			163,186,838.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500).

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			95,878,029.00
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			58,194.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			95,819,835.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			58.72%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.72%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	163,186,838.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	14,629	14,649		
Charter School				
Total ADA	14,629	14,649	N/A	Met
Second Prior Year (2019-20)				
District Regular	14,689	14,709		
Charter School				
Total ADA	14,689	14,709	N/A	Met
First Prior Year (2020-21)				
District Regular	14,700	14,709		
Charter School		0		
Total ADA	14,700	14,709	N/A	Met
Budget Year (2021-22)				
District Regular	14,709			
Charter School	0			
Total ADA	14,709			

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	15,173	15,203		
Charter School				
Total Enrollment	15,173	15,203	N/A	Met
Second Prior Year (2019-20)				
District Regular	15,229	15,182		
Charter School				
Total Enrollment	15,229	15,182	0.3%	Met
First Prior Year (2020-21)				
District Regular	15,157	15,157		
Charter School				
Total Enrollment	15,157	15,157	0.0%	Met
Budget Year (2021-22)				
District Regular	14,593			
Charter School				
Total Enrollment	14,593			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2018-19)			
District Regular	14,607	15,203	
Charter School		0	
Total ADA/Enrollment	14,607	15,203	96.1%
Second Prior Year (2019-20)			
District Regular	14,709	15,182	
Charter School			
Total ADA/Enrollment	14,709	15,182	96.9%
First Prior Year (2020-21)			
District Regular	14,709	15,157	
Charter School	0		
Total ADA/Enrollment	14,709	15,157	97.0%
Historical Average Ratio:			96.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.2%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A4 and C4)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2021-22)				
District Regular	14,709	14,593		
Charter School	0			
Total ADA/Enrollment	14,709	14,593	100.8%	Not Met
1st Subsequent Year (2022-23)				
District Regular	14,078	14,593		
Charter School				
Total ADA/Enrollment	14,078	14,593	96.5%	Met
2nd Subsequent Year (2023-24)				
District Regular	14,078	14,593		
Charter School				
Total ADA/Enrollment	14,078	14,593	96.5%	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)

The District is being funded on the greater of current year/prior year P-2.

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)	14,708.74	14,708.74	14,078.37	14,078.37
b. Prior Year ADA (Funded)		14,708.74	14,708.74	14,078.37
c. Difference (Step 1a minus Step 1b)		0.00	(630.37)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-4.29%	0.00%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		138,732,136.00	145,444,297.00	142,215,149.00
b1. COLA percentage		0.00%	5.07%	2.48%
b2. COLA amount (proxy for purposes of this criterion)		0.00	7,374,025.86	3,526,935.70
c. Percent Change Due to Funding Level (Step 2b2 divided by Step 2a)		0.00%	5.07%	2.48%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2c)		0.00%	0.78%	2.48%
LCFF Revenue Standard (Step 3, plus/minus 1%):		-1.00% to 1.00%	-22% to 1.78%	1.48% to 3.48%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	55,932,274.00	55,932,274.00	55,932,274.00	55,932,274.00
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)	138,732,136.00	145,444,297.00	142,215,149.00	145,671,521.00
District's Projected Change in LCFF Revenue:		4.84%	-2.22%	2.43%
LCFF Revenue Standard:		-1.00% to 1.00%	-2.22% to 1.78%	1.48% to 3.48%
Status:		Not Met	Not Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

In budget year 2021-22 we have moved from a 0% COLA to a mega 5.07% then back down to a 2.48% thus being outside of the standard.

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)	107,598,682.42	119,444,921.80	90.1%
Second Prior Year (2019-20)	105,362,668.13	115,830,297.18	91.0%
First Prior Year (2020-21)	96,697,027.00	106,189,281.00	91.1%
	Historical Average Ratio:		90.7%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	3.0%	3.0%	3.0%
	87.7% to 93.7%	87.7% to 93.7%	87.7% to 93.7%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2021-22)	102,309,259.00	113,601,845.00	90.1%	Met
1st Subsequent Year (2022-23)	109,800,776.00	122,295,386.00	89.8%	Met
2nd Subsequent Year (2023-24)	114,045,293.00	126,790,082.00	89.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	0.78%	2.48%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-9.22% to 10.78%	-7.52% to 12.48%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-4.22% to 5.78%	-2.52% to 7.48%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2020-21)	34,002,975.00		
Budget Year (2021-22)	5,857,589.00	-82.77%	Yes
1st Subsequent Year (2022-23)	5,857,589.00	0.00%	No
2nd Subsequent Year (2023-24)	5,857,589.00	0.00%	No

Explanation:
(required if Yes)

Received one-time Federal COVID funds totaling \$27,339,796

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2020-21)	31,629,162.00		
Budget Year (2021-22)	16,066,681.00	-49.20%	Yes
1st Subsequent Year (2022-23)	15,659,041.00	-2.54%	No
2nd Subsequent Year (2023-24)	15,975,965.00	2.02%	No

Explanation:
(required if Yes)

Received one-time State COVID funds totaling \$14,991,536

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2020-21)	3,088,809.00		
Budget Year (2021-22)	2,478,545.00	-19.76%	Yes
1st Subsequent Year (2022-23)	2,478,545.00	0.00%	No
2nd Subsequent Year (2023-24)	2,478,545.00	0.00%	No

Explanation:
(required if Yes)

Local revenue is comprised of gifts, donations and local grants. The District uses a zero based budgeting model for these revenues. Therefore, budgeted revenues increase as these dollars are received throughout the year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2020-21)	16,450,809.00		
Budget Year (2021-22)	5,777,398.00	-64.88%	Yes
1st Subsequent Year (2022-23)	4,294,285.00	-25.67%	Yes
2nd Subsequent Year (2023-24)	4,202,296.00	-2.14%	No

Explanation:
(required if Yes)

One time COVID revenues paid for \$3.739M in FY20-21 and \$1.587M in FY21-22. In addition since the District uses a zero based budgeting model for revenues received from gifts and donations, the budget for books and supplies will increase as these revenues are received throughout the year (estimated was \$4M)

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

First Prior Year (2020-21)	22,205,106.00		
Budget Year (2021-22)	21,034,092.00	-5.27%	Yes
1st Subsequent Year (2022-23)	19,107,220.00	-9.16%	Yes
2nd Subsequent Year (2023-24)	19,466,988.00	1.88%	No

Explanation:
(required if Yes)

One time COVID revenues paid for one time costs in FY20-21 and FY21-22.

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)	68,720,946.00		
Budget Year (2021-22)	24,402,815.00	-64.49%	Not Met
1st Subsequent Year (2022-23)	23,995,175.00	-1.67%	Met
2nd Subsequent Year (2023-24)	24,312,099.00	1.32%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2020-21)	38,655,915.00		
Budget Year (2021-22)	26,811,490.00	-30.64%	Not Met
1st Subsequent Year (2022-23)	23,401,505.00	-12.72%	Not Met
2nd Subsequent Year (2023-24)	23,669,284.00	1.14%	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)

Received one-time Federal COVID funds totaling \$27,339,796

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

Received one-time State COVID funds totaling \$14,991,536

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

Local revenue is comprised of gifts, donations and local grants. The District uses a zero based budgeting model for these revenues. Therefore, budgeted revenues increase as these dollars are received throughout the year.

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

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

One time COVID revenues paid for \$3.739M in FY20-21 and \$1.587M in FY21-22. In addition since the District uses a zero based budgeting model for revenues received from gifts and donations, the budget for books and supplies will increase as these revenues are received throughout the year (estimated was \$4M)

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

One time COVID revenues paid for one time costs in FY20-21 and FY21-22.

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)

177,866,740.00

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

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

Budgeted Contribution¹
to the Ongoing and Major
Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

177,866,740.00

5,336,002.20

5,387,443.00

Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

Explanation:

(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2018-19)	Second Prior Year (2019-20)	First Prior Year (2020-21)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,237,018.19	7,335,207.17	10,993,652.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	465,629.60	0.00
d. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(2.64)	(465,629.60)	0.00
e. Available Reserves (Lines 1a through 1d)	5,237,015.55	7,335,207.17	10,993,652.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	174,567,268.79	174,752,533.60	183,227,521.00
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)	174,567,268.79	174,752,533.60	183,227,521.00
3. District's Available Reserve Percentage (Line 1e divided by Line 2c)	3.0%	4.2%	6.0%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.0%	1.4%	2.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2018-19)	(3,081,406.76)	120,268,887.77	2.6%	Not Met
Second Prior Year (2019-20)	1,231,271.70	118,180,721.29	N/A	Met
First Prior Year (2020-21)	10,020,006.00	107,451,759.00	N/A	Met
Budget Year (2021-22) (Information only)	8,273,993.00	113,978,358.00		

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)

The District is aware of its past deficit spending and is working on putting together a budget plan that will offset this kind of deficit spending for the future years.

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)	7,084,007.00	11,026,488.44	N/A	Met
Second Prior Year (2019-20)	7,945,082.00	7,945,081.68	0.0%	Met
First Prior Year (2020-21)	6,911,802.00	9,176,353.00	N/A	Met
Budget Year (2021-22) (Information only)	19,196,359.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
District Estimated P-2 ADA (Budget Year, Form A, Lines A4 and C4. Subsequent Years, Form MYP, Line F2, if available.)	14,709	14,078	14,078
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):

No

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	178,726,999.00	176,732,766.00	179,476,227.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	178,726,999.00	176,732,766.00	179,476,227.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,361,809.97	5,301,982.98	5,384,286.81
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)	5,361,809.97	5,301,982.98	5,384,286.81

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)	10,723,620.00	10,503,906.00	10,768,574.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	10,723,620.00	10,503,906.00	10,768,574.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.00%	5.94%	6.00%
District's Reserve Standard (Section 10B, Line 7):	5,361,809.97	5,301,982.98	5,384,286.81
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)	(25,016,956.00)			
Budget Year (2021-22)	(26,948,531.00)	1,931,575.00	7.7%	Met
1st Subsequent Year (2022-23)	(29,383,871.00)	2,435,340.00	9.0%	Met
2nd Subsequent Year (2023-24)	(31,556,985.00)	2,173,114.00	7.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2020-21)	0.00			
Budget Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2020-21)	1,262,478.00			
Budget Year (2021-22)	376,513.00	(885,965.00)	-70.2%	Not Met
1st Subsequent Year (2022-23)	376,513.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	376,513.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The District's self supporting Child Development preschool program is closing as of 6/30/21, thus there will be no more need for the GF to contribute to this program in FY21-22 and out years.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- 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	12 & 18	01.0-00000.0-00000-00000-8699	01.0-00000.0-00000-0000-7439	14,742,009
Certificates of Participation				
General Obligation Bonds	19	51.0-00000.0-00000-00000-86XX	51.0-00000.0-00000-00000-7433	
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Enterprise Leasing	1 to 4			327,158
Aztec Leasing	4			1,182,800
TOTAL:				16,251,967

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	562,283	639,136	710,249	785,809
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Enterprise Leasing	208,474	140,759	109,476	64,691
Aztec Leasing	354,840	354,840	354,840	354,840
Total Annual Payments:	1,125,597	1,134,735	1,174,565	1,205,340
Has total annual payment increased over prior year (2020-21)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

With the GF revenues.

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)

No

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:

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

4. OPEB Liabilities

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

74,872,739.00

5,294,329.00

69,578,410.00

Actuarial

Jul 01, 2020

5. OPEB Contributions

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

Budget Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1,341,000.00	1,715,885.00	1,750,202.00
1,649,090.00	1,715,885.00	1,750,202.00
127	127	127

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:

3. Self-Insurance Liabilities

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

0.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
3,905,165.00	3,905,165.00	3,905,165.00
3,905,165.00	3,905,165.00	3,905,165.00

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	736.7	738.6	738.6	738.6

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

--

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

680,738

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)
Yes	Yes	Yes
8,041,374	8,202,201	8,366,245
100% up to \$12,000 cap	100% up to \$12,000 cap	100% up to \$12,000 cap
2.0%	2.0%	2.0%

Certificated (Non-management) Prior Year Settlements

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

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

If Yes, explain the nature of the new costs:

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
960,993	960,993	960,993
0.0%	0.0%	0.0%

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

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

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

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	593.5	595.8	595.8	595.8

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

Negotiations 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

339,298

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)
Yes	Yes	Yes
4,808,007	4,904,167	5,002,250
100% up to \$12,000 cap	100% up to \$12,000 cap	100% up to \$12,000 cap
2.0%	2.0%	2.0%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

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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
386,680	386,680	386,680
-7.5%	0.0%	0.0%

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)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2020-21)	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	98.8	97.6	97.6	97.6

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

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

No

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

138,573

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
964,983	984,282	1,003,968
100% up to \$12,000 cap		100% up to \$12,000 cap
2.0%	2.0%	2.0%

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

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

Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
86,077	86,077	86,077
-47.0%	0.0%	0.0%

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 23, 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?

No

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

Yes

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

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	183,227,521.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	18,067,250.00
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	4,442.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	210,599.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,603,886.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,262,478.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	30,000.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	521,287.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,632,692.00
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	526,235.00
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)				161,053,814.00

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)		14,708.74
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,949.53
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.)	163,227,310.79	11,174.94
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)	163,227,310.79	11,174.94
B. Required effort (Line A.2 times 90%)	146,904,579.71	10,057.45
C. Current year expenditures (Line I.E and Line II.B)	161,053,814.00	10,949.53
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 7,064,072.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 133,427,149.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.29%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	8,803,292.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,055,798.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	76,178.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	818,818.05
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,754,086.05
9. Carry-Forward Adjustment (Part IV, Line F)	(1,258,588.47)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,495,497.58

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	116,951,606.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,509,200.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	12,171,536.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	883,731.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	4,442.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	665,959.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,214,865.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	93,343.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	14,659,783.95
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,611,069.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,166,083.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,296,864.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	174,228,481.95

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B19) 6.75%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B19) 6.02%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	11,754,086.05
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(119,766.86)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.4%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.4%) times Part III, Line B19) or (the highest rate used to recover costs from any program (8.55%) times Part III, Line B19); zero if positive	(1,258,588.47)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,258,588.47)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.02%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-629,294.24) is applied to the current year calculation and the remainder (\$-629,294.23) is deferred to one or more future years:	6.39%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-419,529.49) is applied to the current year calculation and the remainder (\$-839,058.98) is deferred to one or more future years:	6.51%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(1,258,588.47)

Approved indirect cost rate: 7.40%
Highest rate used in any program: 8.55%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,813,953.00	132,050.00	7.28%
01	3182	158,550.00	11,733.00	7.40%
01	3210	397,987.00	34,039.00	8.55%
01	3212	2,380,072.00	177,539.00	7.46%
01	3213	915,831.00	67,772.00	7.40%
01	3215	846,780.00	62,662.00	7.40%
01	3550	71,387.00	3,569.00	5.00%
01	4035	310,611.00	22,986.00	7.40%
01	4127	91,431.00	6,766.00	7.40%
01	4201	73,351.00	5,428.00	7.40%
01	4203	264,301.00	19,558.00	7.40%
01	6010	213,568.00	10,867.00	5.09%
01	6387	484,805.00	35,876.00	7.40%
01	6388	610,252.00	45,158.00	7.40%
01	7388	64,305.00	4,759.00	7.40%
01	7420	1,100,243.00	81,418.00	7.40%
01	7422	3,095,900.00	7,097.00	0.23%
01	7510	498,825.00	36,913.00	7.40%
01	8150	5,338,718.00	365,266.00	6.84%
11	6371	28,671.00	2,122.00	7.40%
11	6391	2,426,475.00	121,574.00	5.01%
12	5025	134,816.00	9,977.00	7.40%
12	5320	17,939.00	897.00	5.00%
12	6105	689,705.00	51,039.00	7.40%
12	9010	2,361,249.00	183,232.00	7.76%
13	5310	2,038,864.00	101,943.00	5.00%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00	5.00	2,781,621.00	2,781,626.00
2. State Lottery Revenue	8560	2,331,559.00		872,886.00	3,204,445.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,331,559.00	5.00	3,654,507.00	5,986,071.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		3,648,851.00	3,648,851.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			5,656.00	5,656.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		0.00	0.00	3,654,507.00	3,654,507.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	2,331,559.00	5.00	0.00	2,331,564.00
D. COMMENTS:					
Training comonent of an electronic instructional material					

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

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

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	145,444,297.00	-2.22%	142,215,149.00	2.43%	145,671,521.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,958,598.00	-7.32%	2,741,927.00	0.71%	2,761,465.00
4. Other Local Revenues	8600-8799	797,987.00	0.00%	797,987.00	0.00%	797,987.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	(26,948,531.00)	9.04%	(29,383,871.00)	7.40%	(31,556,985.00)
6. Total (Sum lines A1 thru A5c)		122,252,351.00	-4.81%	116,371,192.00	1.12%	117,673,988.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				55,987,852.00		60,065,902.00
b. Step & Column Adjustment				749,484.00		749,484.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,328,566.00		1,914,699.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	55,987,852.00	7.28%	60,065,902.00	4.44%	62,730,085.00
2. Classified Salaries						
a. Base Salaries				17,286,480.00		18,103,597.00
b. Step & Column Adjustment				184,417.00		184,417.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				632,700.00		65,891.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,286,480.00	4.73%	18,103,597.00	1.38%	18,353,905.00
3. Employee Benefits	3000-3999	29,034,927.00	8.94%	31,631,277.00	4.20%	32,961,303.00
4. Books and Supplies	4000-4999	1,527,746.00	2.40%	1,564,412.00	2.23%	1,599,298.00
5. Services and Other Operating Expenditures	5000-5999	9,709,234.00	4.78%	10,173,346.00	1.51%	10,327,172.00
6. Capital Outlay	6000-6999	170,999.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,867,726.00	3.80%	1,938,726.00	3.66%	2,009,726.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,983,119.00)	-40.40%	(1,181,874.00)	0.81%	(1,191,407.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	376,513.00	0.00%	376,513.00	0.00%	376,513.00
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)		113,978,358.00	7.63%	122,671,899.00	3.66%	127,166,595.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		8,273,993.00		(6,300,707.00)		(9,492,607.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,196,359.00		27,470,352.00		21,169,645.00
2. Ending Fund Balance (Sum lines C and D1)		27,470,352.00		21,169,645.00		11,677,038.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	100,060.00		100,060.00		100,060.00
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	16,646,672.00		10,565,679.00		808,404.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,723,620.00		10,503,906.00		10,768,574.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		27,470,352.00		21,169,645.00		11,677,038.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,723,620.00		10,503,906.00		10,768,574.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		10,723,620.00		10,503,906.00		10,768,574.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
These are due to expenses that were charged to COVID one-time funding.						

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	5,857,589.00	0.00%	5,857,589.00	0.00%	5,857,589.00
3. Other State Revenues	8300-8599	13,108,083.00	-1.46%	12,917,114.00	2.30%	13,214,500.00
4. Other Local Revenues	8600-8799	1,680,558.00	0.00%	1,680,558.00	0.00%	1,680,558.00
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	26,948,531.00	9.04%	29,383,871.00	7.40%	31,556,985.00
6. Total (Sum lines A1 thru A5c)		47,594,761.00	4.72%	49,839,132.00	4.96%	52,309,632.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,667,685.00		15,416,098.00
b. Step & Column Adjustment				173,725.00		173,725.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,425,312.00)		(1,811,176.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,667,685.00	-21.62%	15,416,098.00	-10.62%	13,778,647.00
2. Classified Salaries						
a. Base Salaries				13,404,473.00		12,775,748.00
b. Step & Column Adjustment				226,124.00		226,124.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(854,849.00)		199,697.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,404,473.00	-4.69%	12,775,748.00	3.33%	13,201,569.00
3. Employee Benefits	3000-3999	12,505,802.00	-0.31%	12,466,664.00	-5.04%	11,838,459.00
4. Books and Supplies	4000-4999	4,249,652.00	-35.76%	2,729,873.00	-4.65%	2,602,998.00
5. Services and Other Operating Expenditures	5000-5999	11,324,858.00	-21.11%	8,933,874.00	2.31%	9,139,816.00
6. Capital Outlay	6000-6999	1,056,316.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,128,470.00	0.00%	1,128,470.00	0.00%	1,128,470.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,411,385.00	-56.77%	610,140.00	1.56%	619,673.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		64,748,641.00	-16.51%	54,060,867.00	-3.24%	52,309,632.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(17,153,880.00)		(4,221,735.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		21,375,615.00		4,221,735.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		4,221,735.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,221,735.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		4,221,735.00		0.00		0.00

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

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	145,444,297.00	-2.22%	142,215,149.00	2.43%	145,671,521.00
2. Federal Revenues	8100-8299	5,857,589.00	0.00%	5,857,589.00	0.00%	5,857,589.00
3. Other State Revenues	8300-8599	16,066,681.00	-2.54%	15,659,041.00	2.02%	15,975,965.00
4. Other Local Revenues	8600-8799	2,478,545.00	0.00%	2,478,545.00	0.00%	2,478,545.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		169,847,112.00	-2.14%	166,210,324.00	2.27%	169,983,620.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				75,655,537.00		75,482,000.00
b. Step & Column Adjustment				923,209.00		923,209.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,096,746.00)		103,523.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,655,537.00	-0.23%	75,482,000.00	1.36%	76,508,732.00
2. Classified Salaries						
a. Base Salaries				30,690,953.00		30,879,345.00
b. Step & Column Adjustment				410,541.00		410,541.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(222,149.00)		265,588.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,690,953.00	0.61%	30,879,345.00	2.19%	31,555,474.00
3. Employee Benefits	3000-3999	41,540,729.00	6.16%	44,097,941.00	1.59%	44,799,762.00
4. Books and Supplies	4000-4999	5,777,398.00	-25.67%	4,294,285.00	-2.14%	4,202,296.00
5. Services and Other Operating Expenditures	5000-5999	21,034,092.00	-9.16%	19,107,220.00	1.88%	19,466,988.00
6. Capital Outlay	6000-6999	1,227,315.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,996,196.00	2.37%	3,067,196.00	2.31%	3,138,196.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(571,734.00)	0.00%	(571,734.00)	0.00%	(571,734.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	376,513.00	0.00%	376,513.00	0.00%	376,513.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		178,726,999.00	-1.12%	176,732,766.00	1.55%	179,476,227.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(8,879,887.00)		(10,522,442.00)		(9,492,607.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		40,571,974.00		31,692,087.00		21,169,645.00
2. Ending Fund Balance (Sum lines C and D1)		31,692,087.00		21,169,645.00		11,677,038.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	100,060.00		100,060.00		100,060.00
b. Restricted	9740	4,221,735.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	16,646,672.00		10,565,679.00		808,404.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,723,620.00		10,503,906.00		10,768,574.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		31,692,087.00		21,169,645.00		11,677,038.00

Description	Object Codes	2021-22 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,723,620.00		10,503,906.00		10,768,574.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		10,723,620.00		10,503,906.00		10,768,574.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.00%		5.94%		6.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		14,708.74		14,078.37		14,078.37
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		178,726,999.00		176,732,766.00		179,476,227.00
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)		178,726,999.00		176,732,766.00		179,476,227.00
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)		5,361,809.97		5,301,982.98		5,384,286.81
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)		5,361,809.97		5,301,982.98		5,384,286.81
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	1,916,126.00	0.00	0.00	(537,153.00)				
Other Sources/Uses Detail					0.00	1,262,478.00	0.00	0.00
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							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							0.00	0.00
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	2,500.00	0.00	190,065.00	0.00				
Other Sources/Uses Detail					183,783.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(1,013,621.00)	245,145.00	0.00	1,078,695.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(905,005.00)	101,943.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
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	1,918,626.00	(1,918,626.00)	537,153.00	(537,153.00)	1,262,478.00	1,262,478.00	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	(170,500.00)	0.00	(571,734.00)				
Other Sources/Uses Detail					0.00	376,513.00		
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	4,575.00	0.00	147,003.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	89,727.00	0.00	207,976.00	0.00				
Other Sources/Uses Detail					376,513.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	76,198.00	0.00	216,755.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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	170,500.00	(170,500.00)	571,734.00	(571,734.00)	376,513.00	376,513.00		



Burbank Unified School District 2020-21 Estimated Actuals & 2021-22 Proposed Budget

Matt Hill, Superintendent

Debbie Kukta, Assistant Superintendent, Administrative Services

Alyssa Low, Director, Fiscal Services

Carin Wantland, Assistant Supervisor of Budget and Finance



The Budget Cycle

Report	Description	Due
Adopted Budget	Details spending plan of District and includes estimated actual ending balances for prior fiscal year	On or before July 1
First Interim	Actual revenues and expense July 1 to October 31 with projections for remainder of current and 2 future fiscal years	On or before December 15
Second Interim	Same as above but for period July 1 to January 31	On or before March 15
Unaudited Actuals	Details actual ending balances, all revenues and expenditures for year ended June 30	On or before September 15



State Budget Proposal for 2021-22

- Cost of Living Adjustment (COLA) - *It's important to see where we've come in a year*

	2020-21	2021-2022	2022-23	2023-24
Statutory COLA	2.31%	2.48%	3.26%	N/A
Deficit Factor	10.0%	12.18%	14.95%	N/A
Effective Deficit Factor	-7.92%	-7.92%	-7.92%	N/A
Proposed Governor's Budget 2021-22	0.00%	3.84%	1.28%	1.61%
Proposed May Revise 2021-22	0.00%	5.07%	2.48%	3.11%

- CalSTRS and CalPERS employer contributions:

	2020-21	2021-22	2022-23	2023-24
CalSTRS	16.15%	15.92%	18.00%	18.00%
CalSTRS- May Revise 2021-22	16.15%	16.92%	19.10%	19.10%
CalPERS	20.70%	23.00%	26.30%	27.30%
CalPERS - May Revise 2021-22	20.70%	22.91%	26.10%	27.10%



Proposed Budget Assumptions

Revenue assumption

- Projected ADA- based on 96% of enrollment

2020-21	2021-22	2022-23	2023-24
14,699.75	14,699.75	14,078.37	14,078.37

- One-Time Federal Funding increased considerably in 2020-21
 - Annual Federal funded programs remain flat
- Assumes all changes that were presented by the Governor in the May Revise

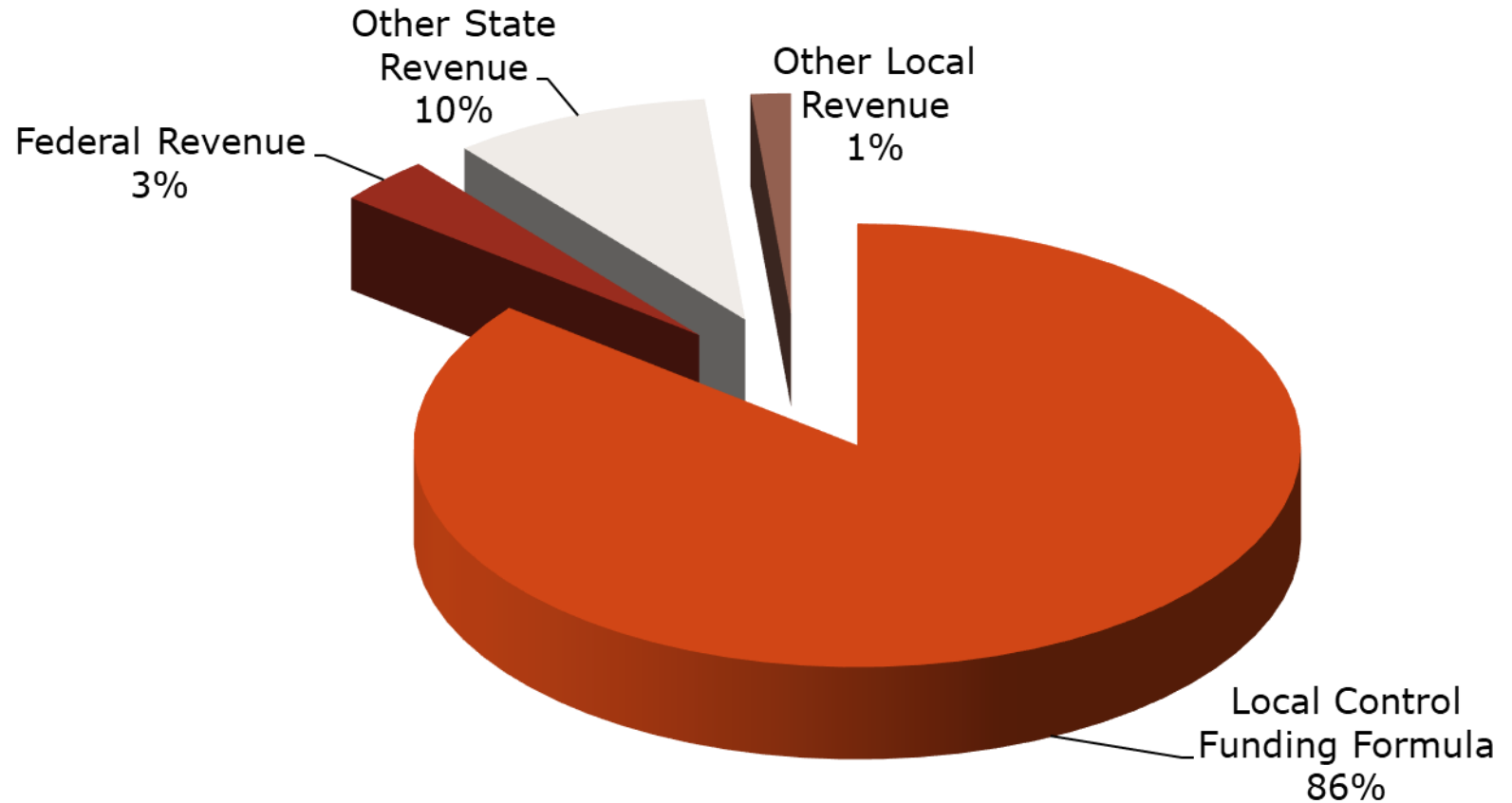


General Fund 2021-22 Proposed Adopted Budget Revenues

Unrestricted / Restricted Combined	2020-21 Estimated Actuals	2021-22 Proposed Budget	2022-23 Projected Budget	2023-24 Projected Budget
LCFF Source Revenues	\$138,732,136	\$145,444,297	\$142,215,149	\$145,671,521
Federal Revenues	34,002,975	5,857,589	5,857,589	5,857,589
Other State Revenues	31,629,162	16,066,681	15,659,041	15,975,965
Other Local Revenues	3,088,809	2,478,545	2,478,545	2,478,545
Total	\$207,453,082	\$169,847,112	\$166,210,324	\$169,983,620



2021-22 Proposed General Fund Revenue Summary





General Fund 2021-22 Proposed Adopted Budget Expenditures

- Step and Column increases
- Consumer Price Index – CPI

2020-21	2021-22	2022-23	2023-24
2.14%	3.84%	2.40%	2.23%

- Operational Site Budgets
- One-Time COVID funding plan
- AB86 Plan and LCAP Plan
- STRS/PERS changes
- MOUs with Collective Bargaining Units



One-Time COVID Funding Expenditure Plan Overview

	Estimated Actuals 2020-21	Adopted Budget 2021-22	Projected Budget 2022-23
Certificated Salaries	\$ 7,506,965	\$ 7,180,882	\$2,293,814
Classified Salaries	1,341,527	989,951	94,476
Benefits	2,364,430	2,575,468	219,421
Books and Supplies	3,739,588	1,587,848	175,000
Services	4,151,681	3,076,932	415,400
Capital Outlay	61,995	948,800	-0-
Indirect	435,286	919,187	531,922
Food Services Meal Distribution Support	964,762	-0-	-0-
Total	\$20,566,234	\$17,279,068	\$3,730,033



General Fund

2021-22 Proposed Adopted Budget Expenditures

Unrestricted / Restricted Expenditures	Estimated Actuals 2020-21	Proposed Budget 2021-22	Projected Budget 2022-23	Projected Budget 2023-24
Certificated Salaries	\$76,894,729	\$75,655,537	\$75,482,000	\$76,508,732
Classified Salaries	27,439,869	30,690,953	30,879,345	31,555,475
Employee Benefits	36,156,623	41,540,729	44,097,942	44,799,760
Books, Supplies	16,450,809	5,777,398	4,294,285	4,202,297
Services/Other Operations	22,205,106	21,034,092	19,107,220	19,466,988
Capital Outlay	272,594	1,227,315	-0-	-0-
Other Outgo	2,545,313	2,424,462	2,495,462	2,566,462
Total	\$181,965,043	\$178,350,486	\$176,356,254	\$179,099,714



Contributions

Program Contributions from General Fund Unrestricted to Restricted:

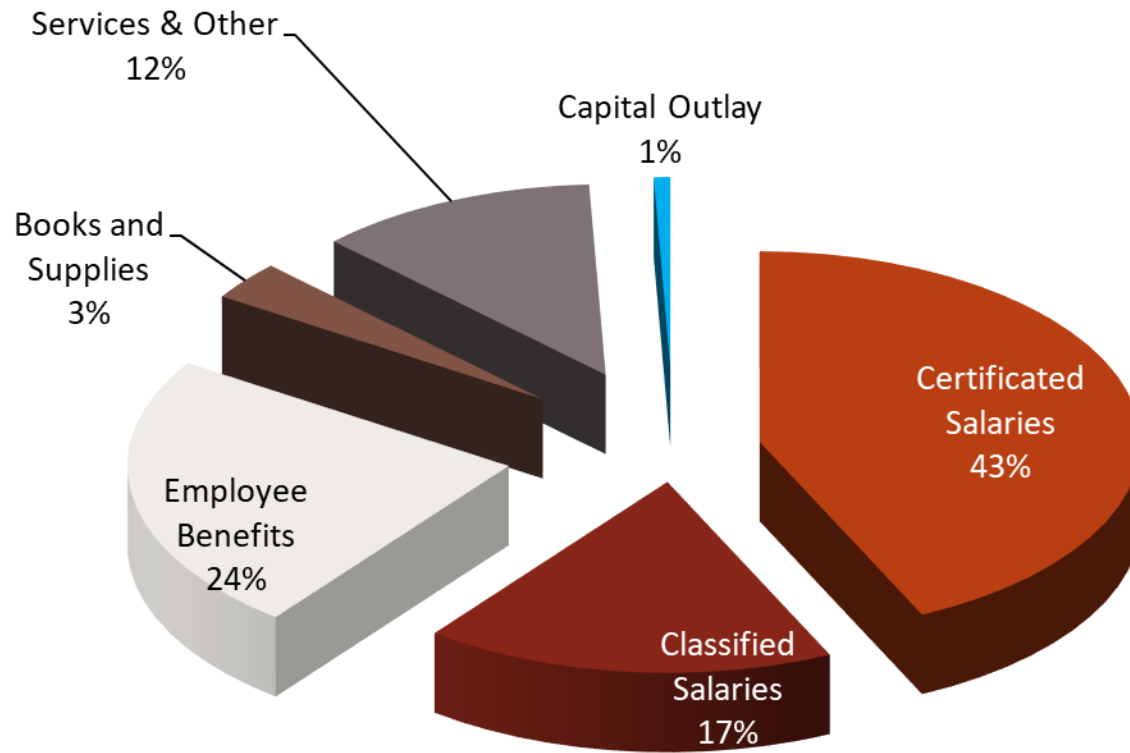
	2020-21	2021-22	2022-23	2023-24
Special Education	(\$19,650,194)	(\$21,787,567)	(\$24,352,141)	(\$26,210,924)
Routine Restricted Maintenance	(5,411,806)	(5,387,443)	(5,190,520)	(5,490,651)
District Rentals Revenue	45,044	226,479	158,790	144,590
Total	(\$25,016,956)	(\$26,948,531)	(\$29,383,871)	(\$31,556,985)

Program Contributions from General Fund Unrestricted to Other Funds:

	2020-21	2021-22	2022-23	2023-24
Fund 11 – FACTS	\$183,782	\$-0-	\$-0-	\$-0-
Fund 12 – Child Development Fund	1,078,695	312,201	312,201	312,201
Fund 12 – Child Development Fund - LCAP Supplemental	-0-	64,312	64,312	64,312
Total	\$1,262,477	\$376,513	\$376,513	\$376,513



2021-22 Proposed General Fund Expenditure Summary



Total Salary and Benefits:
84%



2021-22 Proposed Adopted Budget

Unrestricted General Fund

Multi-Year Projection

	2021-21	2021-22	2022-23	2023-24
Beginning Fund Balance	\$ 9,176,353	\$ 19,196,359	\$ 27,470,352	\$ 21,169,645
Total Revenues	142,488,721	149,200,882	145,755,063	149,230,973
Total Expenditures	132,468,715	140,926,889	152,055,770	158,723,581
Net Increase/(Decrease)	10,020,006	8,273,993	(6,300,707)	(9,492,608)
Ending Fund Balance	<u>\$ 19,196,359</u>	<u>\$ 27,470,352</u>	<u>\$ 21,169,645</u>	<u>\$ 11,677,037</u>
Components of Ending Fund Balance:				
Non-Spendable - Revolving Cash	\$ 25,060	\$ 25,060	\$ 25,060	\$ 25,060
Non-Spendable - Stores	75,000	75,000	75,000	75,000
Other Assignments	8,102,647	16,646,672	10,465,619	808,404
3% Reserve for Economic Uncertainties	5,496,826	5,361,810	5,301,983	5,384,287
Board Approved Reserve	5,496,826	5,361,810	5,301,983	5,384,287
Unassigned/Unappropriated	-	-	-	-
Unrestricted Salaries and Benefits, % of Expenditures	73.00%	72.60%	72.21%	71.85%
Unrestricted Salaries and Benefits, % of Revenues	67.86%	68.57%	75.33%	76.42%

Note: Columns may not add up due to rounding



Ending Fund Balance in Excess of Reserve for Economic Uncertainties (REU)

Per Ed Code Section 42127(a)(2)(B) Districts must provide information at a public hearing prior to budget adoption on all balances assigned and unassigned in excess of the minimum recommended reserve for economic uncertainties (REU)



2021-22 Proposed Adopted Budget

Unrestricted General Fund

Multi-Year Projection

	2021-21	2021-22	2022-23	2023-24
Beginning Fund Balance	\$ 9,176,353	\$ 19,196,359	\$ 27,470,352	\$ 21,169,645
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Total Expenditures	132,468,715	140,926,889	152,055,770	158,723,581
Net Increase/(Decrease)	10,020,006	8,273,993	(6,300,707)	(9,492,608)
Ending Fund Balance	<u>\$ 19,196,359</u>	<u>\$ 27,470,352</u>	<u>\$ 21,169,645</u>	<u>\$ 11,677,037</u>
Components of Ending Fund Balance:				
Non-Spendable - Revolving Cash	\$ 25,060	\$ 25,060	\$ 25,060	\$ 25,060
Non-Spendable - Stores	75,000	75,000	75,000	75,000
Other Assignments	8,102,647	16,646,672	10,465,619	808,404
3% Reserve for Economic Uncertainties	5,496,826	5,361,810	5,301,983	5,384,287
Board Approved Reserve	5,496,826	5,361,810	5,301,983	5,384,287
Unassigned/Unappropriated	-	-	-	-
Unrestricted Salaries and Benefits, % of Expenditures	73.00%	72.60%	72.21%	71.85%
Unrestricted Salaries and Benefits, % of Revenues	67.86%	68.57%	75.33%	76.42%

Note: Columns may not add up due to rounding



Burbank Unified School District Educational Protection Account – EPA Spending Plan 2021-22

Matt Hill, Superintendent

Debbie Kukta, Assistant Superintendent, Administrative Services

Alyssa Low, Director, Fiscal Services

Carin Wantland, Assistant Supervisor of Budget and Finance



EPA Spending Plan

- Educational Protection Account is an accumulation of new revenues generated by Proposition 30
- The District must have the Board of Education approve a Resolution for LA County of Education outlining our spending plan.
- The EPA funds are part of the LCFF funding formula which is estimated to be **\$21,626,300** for 2021-22 Fiscal Year
- The District plans to spend 100% on Certificated teacher salaries and related benefits.
- Revenue and Expenditures must be posted on the District website.
- The EPA must be audited by our external auditors



Questions?